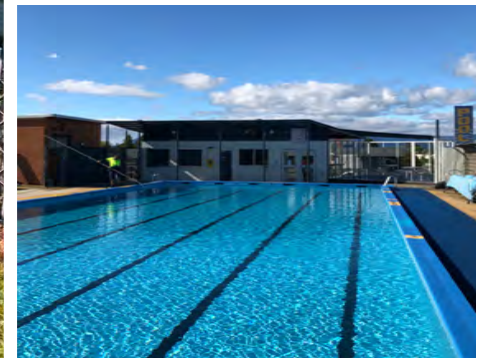


NORTHERN MIDLANDS ANNUAL REPORT 2020/2021





• Amenities at Old Punt Road, Perth



• Longford Railway Bridge 150th Anniversary



• Australia Day event at Avoca



• Northern Midlands Sports Centre



• Northern Midlands Sports Centre – Squash Courts

Front cover, clockwise from left:

• Brumby's Creek, Cressy • Longford Railway Bridge 150th Anniversary • Morven Park upgrades • Cressy Swimming Pool • Transit of Venus at Campbell Town • Perth planter boxes

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VISION

Northern Midlands is an enviable place to live, work and play. Connected communities enjoy safe, secure lives in beautiful historical towns and villages. Our clean, green agricultural products are globally valued. Local business and industry is strongly innovative and sustainable.

VALUES

Honesty

Treat all with honesty, respect and trust.

Integrity

Listen, learn and proactively deliver Council's vision.

Innovation

Explore, expand and adapt to achieve a shared vision.

Pride

Serve community with pride and energy.

MISSION

Lead and Progress

Leadership

Serve with honesty, integrity, innovation and pride.
Council is committed to strong advocacy and community collaboration. Living responsibly within our means, through transparent financial planning and governance. Staff culture espouses integrity, honesty and pride.

Progression

Nurture and support economic health and wealth.
Economic health and wealth — grow and prosper.
Our infrastructure growth builds capacity and economic sustainability. We support diverse, innovative, independent business and industry. We thrive with strong collaborative regional partnerships.

People and Place

People

Build a vibrant society that respects the past.
Culture and society — a vibrant future that respects the past.
Diverse towns and villages service a rural-based industry. Connectivity challenges are innovatively managed to unite disparate communities. Equitable delivery of quality assets, programs and services supports sustainability.

Place

Nurture our heritage environment.
We cherish the historical heritage of our culture and all its people. It is firmly embedded in planning for the future — an enviable place to live, work and play. We protect our environment and work with business and industry to protect inherent values.

Municipal Goals

- *Bold leadership guides innovation and growth;*
- *Economically sound and flexible management;*
- *Sustainable progress creates a vibrant future;*
- *We strategically plan and deliver infrastructure;*
- *Our culture respects the past in building the future;*
- *Our historical landscapes are cherished and protected;*
- *Connected communities are strong and safe; and*
- *The municipality is diverse and innovative.*



• Council Chambers

THE ANNUAL REPORT

The Annual Report to the community concludes the annual corporate planning and reporting cycle of Council.

As a Council we have a statutory duty to annually report on how well we have performed as an organisation. The Annual Report is Council's report card and provides Council with the opportunity to formally inform the community of the achievements of Council over the past year and how the monies raised via rates, charges, fees and from grants received have been expended.

It is specifically required by the *Local Government Act 1993* that Council report on:

- The context in which Council worked
- An organisational overview
- Council's operations, our achievements
- The key activities and priorities identified in the budget
- A set of audited standard, financial and performance statements
- Each year Council, in consultation with the community, prepares an Annual Budget within the context of the actions identified in the Strategic Plan 2021-2027.

PROFILE

The Northern Midlands Council was created on the 2nd April 1993 from the merger of the former Municipalities of Longford, Evandale, Campbell Town and Ross, together with the towns of Rossarden, Avoca and Royal George from the Fingal municipality.

The municipal area covers an area of 5,130 square kilometres, extending from Liffey Bluff in the west to Mount St John in the east (150 kms) and from Relbia in the north to Tooms Lake in the south (95 kms).

Northern Midlands is one of the largest and most diverse municipal areas in Tasmania. It ranges from mountainous country on its eastern and western boundaries to extensive grazing lands renowned for fine wool production, the rich agricultural river flats of the Esk, Lake and Macquarie Rivers; historic towns and villages, and from small businesses to multi-million dollar enterprises. Many of the towns and villages have distinctive heritage qualities which make them attractive places to live.

The Tasmanian population recorded by the ABS as at 31 March 2021 was 542,000 – Northern Midlands population is 2.51% of the estimated State population.

.idcommunity demographic resources provided a population estimate of 13,598 in 2020.



MESSAGE FROM THE MAYOR

We are now into our second year dealing with the COVID-19 pandemic.

Just like last year, it has presented many challenges both professionally and personally. I would like to acknowledge and thank our staff for their ongoing dedication and for overcoming the challenges and disruptions that we have been presented with over the last 12 months in order to continue to provide our services to the community. I would also like to thank the community for your cooperation and understanding. It has been very appreciated by myself, my fellow Councillors, management and staff.

We are anticipating that there will be more challenges to come directly relating to the pandemic as Tasmania plans to reopen its border on the 15th of December and while we are very lucky to live here in Tasmania, we are not immune from the virus or its enduring effects. We are continuing with our community recovery and have been proactive in identifying the main issues and worries that will concern businesses and families within the Northern Midlands.

Council at its 19 July 2021 meeting endorsed the 2021/2022 Municipal Budget which, in an effort to revitalize and energize the local economy, includes a proactive \$29.4 million capital works program. We have attempted to bring forward as many of our larger projects as feasible and these will commence in the very near future.

One of our larger projects for the coming year is the Perth Early Learning Centre, adjacent to the existing kindergarten and primary school. The project is estimated to cost \$3.53million and has been funded by a Federal Government grant. The new facility will provide local families with more spaces for childcare in a new and modern childcare facility. The current centre is heavily in demand and due to space restrictions can only cater for half of amount proposed for the new facility. Once the new facility is complete the Perth community will be able to fully utilise their community centre once again. Council awarded the tender in September and the project is expected to be completed in late 2022.

Over the last twelve months I have attended a diverse range of community events, these included the final Rossarden Kids Christmas Club Party after 90 years of holding the event, our Australia Day celebration which was held in Avoca, several bicentenary celebration events for Perth, Ross and Campbell Town throughout the year, the launch of our recycling trailer, and the opening of Devonfield House in Perth to support those with disabilities to live independently. I also participated in the inaugural Tom's Walk with his family, friends and community members which celebrated the life of Tom Talbot who had planned to walk the 5km from his house to Woolmers Estate and back on his 90th birthday but sadly did not make it.

Council continues to work on upcoming strategies, including Cohesive Communities & Communities at Risk Plan, Disability Action Plan, Discrimination Strategy and Family Violence Strategy.

I have continued to work closely on the issue of family and domestic violence, especially during the COVID-19 pandemic. The re-emergence of White Ribbon Australia and continuing support from Our Watch has enabled further work in this field, which I am incredibly passionate about.

I would like to take this opportunity to acknowledge and thank my fellow Councillors, Management and Staff for their commitment and ongoing support throughout the past year to enable and allow the Northern Midlands to further grow and develop.

I look forward to the next 12 months and continuing to watch as our small Council achieves big things.



Mary Knowles OAM
MAYOR



● Raising of the Aboriginal Flag at the Northern Midlands Council Chambers



● Opening of the Avoca Playground (September 2020)



● Perth Mural Project



● Australia Day at Avoca

GENERAL MANAGER'S MESSAGE

The 2020/2021 year for the Northern Midlands municipality has been a challenging and exciting period. We continue to feel the impact of COVID-19 on our community.

Our community has been lucky in that it has not faced lock downs like many others interstate. The impact of COVID-19 includes reduced visitor numbers to the state and the challenges faced by Tasmanians not being able to host and meet up with family and friends who live interstate or overseas.

Up front I acknowledge the dedication of the Elected Members and staff of the Council for their good work on behalf of the community.

The Annual Report outlines the many projects that were completed in 2020/2021 and those commenced with final delivery to be in 2021/2022.

At the conclusion of 2020/2021 Council recorded an operating profit of \$6.8 M, a underlying deficit of \$0.285 M for the year, and an end of year cash, cash equivalents and short term investments balance of over \$13.1 M, after completing over \$10.1 M of capital project works during the year.

The major capital project for 2020/2021 were:

- Road Reseal Program – \$757,000
- Footpath Program – \$405,000
- Gravel Road Resheeting Program – \$332,000
- Rural Road Reconstruction (sections of Green Rises Road and Macquarie Road) – \$440,959

- New Seccombe Street Connector from northern roundabout at Perth – \$334,000
- Kerb and reconstruct road verge at High Street in Evandale – \$201,000
- Replacement of Pisa Bridge at Cressy to a two-lane concrete structure – \$385,000
- Replacement of three timber bridges with concrete structures – \$564,000
- Completion of the Longford Sports Centre extension and carpark – \$1.92m
- Construction of new amenities for Morven Park at Evandale – \$940,000
- Refurbishments of accommodation units at Ross Caravan Park – \$254,000
- Construction of new Council office amenities, re-roof and installation of solar panels at Longford – \$744,000
- Upgraded playground at Avoca – \$109,000
- New interchange benches, car parking lighting etc at Campbell Town Recreation Ground complex – \$51,000

Council continues to look to the future during 2021/2022 on how to improve our municipality, by reviewing and endorsing the 2021-2027 Strategic Plan and adopting the 2021 Integrated Priority Projects Plan.

This plan has been developed with a coordinated perspective to align the local, regional, state and federal plans. Rather than grouping projects by town or assembling a long list of 'nice to have' projects, this plan takes a Council-wide view of needs and opportunities in relation to the strategic investment drivers in the region. The plan can be found on Council's website: www.nmc.tas.gov.au/documents

COVID-19 continued to impact on the Northern Midlands community across 2020-2021, placing many families, households and businesses under ongoing financial, health and well-being pressure. Council has worked to lessen that pressure with a particular emphasis on assisting as many event organisers as possible to adapt their events to ensure they could return to the Northern Midlands 2020-2021 events calendar.

As a result a significant number of COVID-19 adapted events were successfully held including Longford Blooms, Woolmers Festival of Roses, Longford Motorama, Campbell Town show, Evandale's inaugural Verandah Music Festival, ANZAC Day Services, Longford Cup, Jazz Festival, Ross Running Festival, The Amazing Race challenge leg filmed at Ross, various Bicentenary events, agriCULTURED, plant and flower shows, and many more.

The closure of the St Vincents de Paul Opportunity Shop at Longford at the commencement of the pandemic was a significant loss for the Northern Midlands community. The Longford Rotary Club's hard work to establish the Longford Community Shop which opened in October 2020 was therefore warmly welcomed. Council assisted with the set-up cost of the shop and it is pleasing to see this business prospering and returning all profits to the local community.



Des Jennings
GENERAL MANAGER



• Northern Midlands Sports Centre redevelopment



• Northern Midlands Sports Centre redevelopment



• Northern Midlands Sports Centre redevelopment



• Northern Midlands Sports Centre redevelopment



• Ross Caravan Park Ensuites redevelopment

OUR COUNCIL, PEOPLE & ORGANISATION

Council facts in brief

- Approximately 60% of the population resides in 5% of the area, that is, generally in the north which includes Longford, Perth and Evandale;
- Council is responsible for maintenance of 960kms roads and 12,717m² bridge deck area; more than any other council in the state;
- Council's annual turnover (all functions) in 2020/2021 was \$21.5 million (2019/2020 \$19.0 million);
- In 2020/2021, 54% of the total recurrent revenue of the municipality came from rates; 27% from Government Grants, the remainder from user fees and other sundry revenue; and
- Many of the features that make the Northern Midlands unique also present some challenges for Council and residents, such as
 - *the size of the Council area: although large, is an area with overall low population density, generating its financial resources from a comparatively small number of ratepayers;*
 - *the various constituent communities: these have different levels of involvement in local government activities and services, and vary widely in their priorities and objectives.*

Facilities maintained

- 573kms of sealed roads;
- 575kms of sealed roads;
- 385kms of unsealed roads;
- 249 concrete bridge structures (12,666m²);
- 1 timber deck bridge (51m²);
- 8 ovals for sporting activities;
- 24 community halls/centres;
- 2 caravan parks;
- 3 swimming pools;
- 7 waste transfer stations;
- 4 visitor information centres/kiosks;
- 13 public toilet facilities;
- 69 parks and reserves;
- Childcare:
 - Long Day Childcare Services – Perth five days per week and Cressy Childcare Centre five days per week;
 - Midlands Kids Club After School Care Services at Perth;
 - Midlands Kids Club Vacation Care Services Perth; and
- Cemeteries:
 - Lawn Cemetery, Rose Garden and Niche Wall at Longford
 - Rose Garden, Evandale
 - Perth Cemetery.

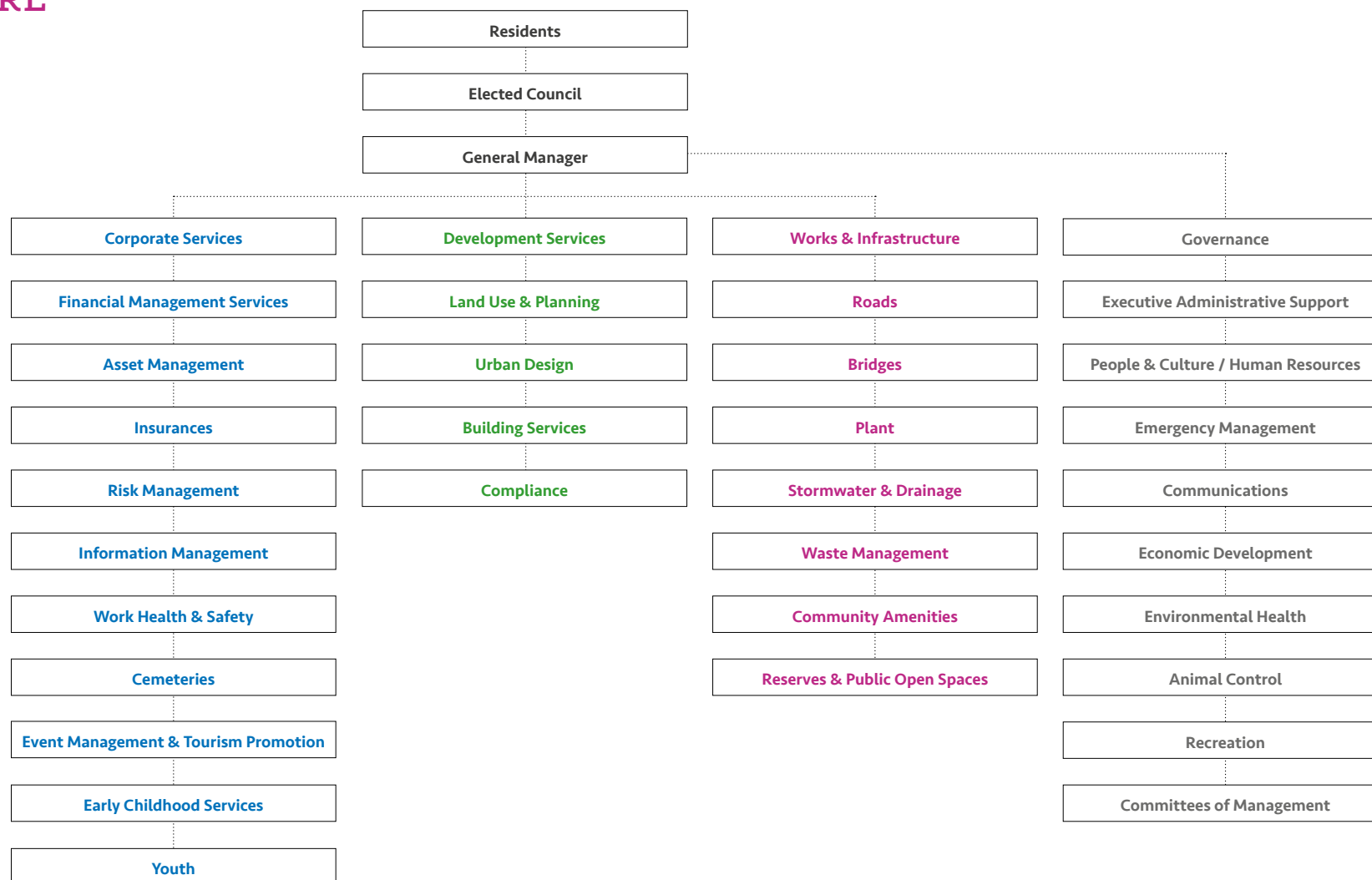
Council controls property, plant and infrastructure assets amounting to \$360.9 million; including:

- \$73.5 million of land (including land under roads) and buildings;
- \$238.6 million of roads and bridges; and
- \$39.2 million of stormwater infrastructure
- \$9.7 million of other assets and works in progress.

Our staff

	2020/2021		2019/2020	
STATUS	NO. OF EMPLOYEES	FTE	NO. OF EMPLOYEES	FTE
Permanent	71	64	69	62
Casual	13	4	14	3
Total	84	68	83	65

ORGANISATIONAL STRUCTURE



A photograph of a park on a misty day. In the foreground, there's a grassy area with some bare bushes. A large, leafless tree branch hangs from the top right. In the middle ground, a gazebo with a blue roof stands on a path. To the left, a playground with various equipment is visible through the mist. The background is filled with more trees and a soft, hazy light.

ROLE OF COUNCIL

COUNCIL MEETINGS

The Local Government Act 1993 provides that Councillors have the following functions:

- To provide for the health, safety and welfare of the community;
- To represent and promote the interests of the community; and
- To provide for the peace, order and good government of the municipal area.

In performing its functions, the Councillors are to consult, involve and be accountable to the community.

The Northern Midlands Council held Ordinary Council meetings monthly on a Monday in accordance with the following schedule for 2020/2021:

- Monday 20 July 2020;
- Monday 17 August 2020;
- Monday 21 September 2020;
- Monday 19 October 2020;
- Monday 16 November 2020;
- Monday 14 December 2020;
- Wednesday 27 January 2021;
- Monday 15 February 2021;
- Monday 15 March 2021;
- Monday 26 April 2021;
- Monday 17 May 2021; and
- Monday 28 June 2021.

During this period, a Special Council meeting was held on 26 October 2020.

In recognition of the impacts of COVID-19 pandemic, the Department of Premier and Government advised that the Premier had issued a Notice pursuant to section 13 of the *COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020* (the COVID-19 Act), to extend the statutory timeframe under s72B of the LG Act by three months, thus providing an extension of time to 15 March 2021 for councils to hold their 2020 Annual General Meeting, consequently Council's 2020 Annual General Meeting was held on 15 March 2021.

At the monthly meetings officers of Council provide Councillors with reports on a range of issues which are dealt with under the following Business Units:

- Governance;
- Corporate Services;
- Community & Development; and
- Works & Infrastructure.

Ordinary Council meetings are open to the general public and commence at 5pm, Council adjourns for a 45 minute break at 6pm and recommences the second session of the meeting with Public Question Time at 6.45pm. At this time members of the public are given the opportunity to ask questions, make a representation and/or present information, on a matter in which they have an interest, which is before the Council for decision e.g. development applications. Proceedings of the open session of Council Meetings are recorded.

On 27 March 2020 the *COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020* was passed by the Tasmanian Parliament, this Act made provision for Council meetings to be held by telephone, electronic communication or by other means. This Act remains in place until such time as the Director of Public Health notifies the Minister that the emergency circumstances no longer exist, at which time the Minister must within 90 days of receiving such notice declare a day to be the emergency cessation day.

While COVID-19 restrictions remain in place, Council is mindful of the need to ensure community safety and compliance with regard to social distancing and limitations on the number of persons who may gather. This obligation is balanced with the need to minimise disruption to the business of Council. Council determined that limited public access to Council meetings would be permitted from the Council Meeting scheduled for 14 December 2020, public attendance numbers at Council meetings has been restricted, with any person wishing to attend a meeting being required to register their interest to attend.

Generally two Councillor workshops are held monthly, one immediately prior to the Council meeting and the other two weeks before. At this time Councillors and Officers meet to discuss forthcoming reports, key strategies and receive presentations from industry stakeholders and community groups. Councillor workshop are convened in accordance with the provisions of the *COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020*.

Councillor attendance

2020/2021	94.9%
2019/2020	91.9%
2018/2019	90.5%
2017/2018	90.6%

Total reimbursements

2020/2021	\$213,595
2019/2020	\$214,137
2018/2019	\$205,282
2017/2018	\$200,100

Number of items considered by council

2020/2021	465
2019/2020	453
2018/2019	406
2017/2018	369

Councillor allowances and reimbursements

	2020/2021	2019/2020	2018/2019
Mayor	69,330	69,790	\$65,319
Deputy Mayor	30,773	30,092	\$30,017
Councillors	113,492	114,255	\$109,946

Councillor attendance

Year	2020							2021					
Date	20/07	17/08	21/09	19/10	26/10**	16/11	14/12	27/01	15/02	15/03*	26/04	17/05	28/06
Mayor Mary Knowles	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Deputy Mayor Richard Goss	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Dick Adams	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Matthew Brooks	✓	✗	✓	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓
Cr Andrew Calvert	✓	✓	✓	✓	✓	✓	✗	✓	✓	✗	✓	✓	✗
Cr Jan Davis	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Ian Goninon	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Cr Janet Lambert	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✗	✓	✓
Cr Michael Polley	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

* Annual General Meeting

** Special Meeting

ELECTED MEMBERS OF COUNCIL

Mayor Mary Knowles OAM

I live at Gipps Creek with my husband on an off-the-grid deer farm. For the past 12 years on Council I have worked tirelessly to enable community projects to happen. I represent the 29 councils on the Family Violence Consultative Group and am on community boards promoting tourism and economic development, with a common-sense approach to getting things done while using rates wisely. I will continue to promote the Northern Midlands as a place for families and progressive development supporting farmers, industry, small business, tourism, youth and infrastructure to keep our towns vibrant and viable, while at the same time respecting our natural and built environment.

Deputy Mayor Richard Goss

First elected in 2007, I am a high school teacher with a mechanical and construction trade background.

I gained a tertiary education at the University of Tasmania (Bachelor of Education). I am married with three children and live at Longford. I grew up at Cressy and I have gained first hand experienced living, working and building my dreams and hopes in the Northern Midlands. I have a strong commitment to the environment and heritage and will ensure that all residents and businesses are fairly represented and consulted on the future decisions of the Northern Midlands Council.

Councillor Dick Adams OAM

Elected in 2014, I was the former Federal Member for Lyons for twenty years and also previously served with the State Government. I have lived most of my life in Northern Midlands, starting work at the Longford meatworks, and I am currently again living in Longford. I know the Northern Midlands very well and want to see it develop as an exciting place to live while valuing the heritage and tourism opportunities more fully. I believe we need greater investment and more careful planning to ensure Northern Midlands goes forward itself before involving us with other Northern Tasmania priorities.

Councillor Matthew Brooks

Having first been elected to Council in 2005, I served to 2014. After taking a break, I sought re-election in 2018.

I have loved living in Longford for the last 49 years and am passionate about the entire municipality. I am a “roll up your sleeves” councillor and you are most likely to see me cooking a community barbeque or helping out local groups around the area.

Actions speak louder than words, and I’m known for publicly speaking out on local issues that affect local people. Red tape and bureaucracy are my pet hate and it’s a constant thorn in the side of local government I believe. I support common sense and work hard throughout this municipality. Whilst taking my morning walks around Longford, I talk to the locals about local issues that really matter to them.

I am very easy to contact and will respond quickly to emails, Facebook and phone messages and calls.

Councillor Andrew Calvert

I am a family man and live at Longford. I was elected to council in October 2007. My profession is farming and rural consultancy. I respect the needs of both town and country ratepayers and the importance of communities pulling together. I support sound financial management, maintaining and improving essential services, generating economic growth and development and creating job opportunities whilst respecting our heritage.

Councillor Jan Davis

I’m a relatively new Tasmanian, having moved here in 2010. After growing up in Sydney, I moved around quite a bit – I’ve now lived in five states and overseas. I reckon I’ve saved the best until last. I fell in love with the Northern Midlands – its rural character, unique villages, community spirit and sense of optimism – the moment I arrived here. It’s why I choose to live in Perth – and I won’t be moving again.

I am a passionate advocate for the people I work with and I have been recognised as Tasmania’s top political lobbyist and one of the most influential people in the state. After many years working in the agricultural sector, I am now the CEO of RSPCA Tasmania.

I also sit on a number of boards, including Landcare Australia Limited. I spend my spare time in my beautiful garden by the South Esk River, with my three dogs and a pile of good books.

Councillor Ian Goninon

I am a proud and passionate Tasmanian who lives in Devon Hills on a hobby farm with my wife Cherie.

I own and manage a variety of successful local businesses and I'm also an active member of the community, sitting on various boards and committees within the Northern Midlands area and Tasmania.

As a councillor I am committed to supporting and representing my local community to ensure it is a place that we, and those after us, can enjoy. I keenly foster local business growth as chairman of the Northern Midlands Business Association and strive to see the continued development of our community's heritage.

In the future, my aim is to continue keeping rate rises to a minimum, encourage the employment of young Tasmanians as well as keep strategically planning our towns for the increased well-being of our great community.

Councillor Janet Lambert

Elected to council in October 2011. For over 26 years, my family and I have been proud to call the Northern Midlands home. I am passionate about continuing the work I have started in the local government sector, not only being a strong voice for regional and rural communities but also a person of action, ensuring positive change happens and communities thrive.

This is a wonderful place to live— and I want to do all I can to secure our community's long-term future. Through my community activities and role within the council, I hope to leave a lasting legacy for the

future, ensuring our region is strong and sustainable. I consider myself very approachable, honest and transparent; applying a common sense point of view towards all issues put forward. It is important to me that I demonstrate these values at all times to the communities I am privileged to represent.

Councillor Michael Polley AM

For 42 years as a Member of Parliament I vigorously and successfully engaged with federal, state and local governments and actively participated in many communities. I hope to bring the experiences I have gained to the Northern Midlands Council table so that I can help facilitate a stronger, more prosperous and diverse future for all our ratepayers.

COUNCIL'S EXECUTIVE COMMITTEE

Council's executive committee consists of Mayor Mary Knowles, Deputy Mayor Richard Goss and Councillor Janet Lambert.

- Left to right: Cr Ian Goninon, Deputy Mayor Richard Goss, Cr Janet Lambert, Cr Matthew Brooks, Mayor Mary Knowles OAM, Cr Andrew Calvert, Cr Michael Polley AM, Cr Dick Adams OAM, Cr Jan Davis



MEMBERS SERVING ON DISTRICT COMMITTEES

Membership of Committees spans a 2-year period (1 July 2018 to 30 June 2020); however, as the activities of the District Committee were suspended in late March 2020 due to the COVID-19 Pandemic, the 2018-2020 membership term was extended by one year to 30 June 2021.

The following memberships were active at 30 June 2021:

Avoca, Royal George & Rossarden Local District Committee

Chairperson:

Mrs S Freeman

Members:

Ms J Allen
Ms L Collins
Mr R De Angelis
Mr M McGree
Mrs H Reynolds
Ms L Rundell
Mrs S Squires
Ms C Wearing

Councillor:

Mayor M Knowles

Campbell Town District Forum

Chairperson:

Mrs J Clarke

Members:

Mr J Ashman
Mrs J Davis
Mr O Diefenbach
Ms S Hills
Mrs J Lyne
Mrs F Oates
Ms J Taylor

Councillor:

Cr A Calvert

Cressy Local District Committee

Chairperson:

Mr D Rowbottom

Members:

Mrs A Jenkins
Mr P Goss
Mrs A Green
Mrs H Howard
Mrs H Williams
Mrs M Taylor

Councillor:

Cr R Goss

Evandale Advisory Committee

Chairperson:

Mr J Lewis

Members:

Mrs C Brown
Mrs A Harvey
Mrs H Houghton
Mr B Lawson
Mrs S Kensitt

Councillors:

Cr J Lambert
Cr J Davis

Longford Local District Committee

Chairperson:

Mr N Tubb

Members:

Ms D Alty
Ms J Clarke
Mr D Pettyfor
Mr L Langan
Mr G Catchlove-Owen
Mr K Headlam
Mr D Bester
Ms B Baker
Dr T Flanagan

Councillor:

Cr D Adams
Cr M Brooks

Perth Local District Committee

Chairperson:

Mr T Purse

Members:

Mr P Dell
Mr D Smith
Mr J Stagg
Ms S White
Ms S Field
Ms J Saunderson
Mr R Mackenzie
Mr J Targett

Councillor:

Cr J Lambert
Cr J Davis

Ross Local District Committee

Chairperson:

Mr A Thorpe

Members:

Mrs J Bennett
Mrs C Robinson
Mr H Johnson
Mr A Cameron
Mrs H Davis
Mr R Hebbard
Mr G Larkman
Mrs C Hurren

Councillor:

Cr A Calvert



MAJOR STRATEGIC ISSUES

INTRODUCTION

Council worked on a number of key issues which were identified in the Strategic Plan 2021-2027; Council has undertaken projects to address these issues as identified in the Annual Plan for 2020/2021.



• Sheepwash Creek drainage works

ECONOMIC DEVELOPMENT

The economic prosperity of our region is important to the Northern Midlands Council to ensure our communities improve their quality of life.

Our communities have distinctive local conditions that affect their development and influence Councils decisions. Council endeavours to provide the best environment possible to improve the economic capacity of the diverse communities within our municipal area; and, to this end, continues to lobby and work with the state and federal tiers of government, business and community sector partners to create an environment conducive to economic growth, job creation and the overall betterment of all communities within the Northern Midlands.

A number of factors which influence economic development are outside of the control of Council; however, through long-term planning, strategies and the nurturing of partnerships Council does its utmost to ensure it is well-placed to sustain the diverse economy and facilitate future development within our region.

SUSTAINABLE DEVELOPMENT

Council recognises that economic development is not the only measure of progress for our community.

Environmental and social issues must be taken into account when encouraging economic development and also in the provision of land use planning, engineering infrastructure, waste management and environmental health. The community is also looking to Council to play a pro-active role in natural resource management through programs such as landcare initiatives.

The Council has worked closely with NRM North, and the local community groups to facilitate and administer a number of projects, such as, Perth's Sheepwash Creek Water Sensitive Urban Design project and West Perth Urban Drainage improvements



• Kerry Lodge Bridge at Franklin Village

COMMUNITY WELL-BEING

Council is committed to promoting the health and well-being of Northern Midlands residents and visitors to the region through the development, enhancement and expansion of recreational and sporting facilities.

The Council has continued to resource the Local District Committees at Campbell Town, Ross, Evandale, Perth, Longford, Cressy and the Avoca, Royal George and Rossarden area.

Council continues to lobby TasWater, as the responsible entity:

- to consider options for sewage disposal at Avoca; and
- not to increase fees in excess of the consumer price index.

Council continues to lobby the State Government for the retention of TasWater dividends to Local Government.



• Tennis Pavilion Shelter at Campbell Town

MAINTAINING CORE FUNCTIONS OF COUNCIL

One of the Council's core responsibilities is the on-going management of its total asset base. While Council has acknowledged its expanding role in community development, it must balance this with adequate maintenance and renewal of its assets.

Council maintained its Long Term Financial Plan and Asset Management Plans during 2020/2021 which provide a framework for Council to create, renew and maintain major infrastructure in a sustainable manner.

During 2020/2021 Council spent \$3.5 million (2019/20 \$2.6m) towards upgrading and renewal of Council's road network and \$1.97 million (2019/20 \$1.99m) towards maintaining the road asset base. In addition, an amount of \$0.95 million (2019/20 \$0.68m) was spent on the replacement of four (4) bridges, and \$136,360 (2019/20 \$148,719) on additional stormwater assets recognised. Building assets recognised totalled \$3.7 million (2019/20 \$6.12m).

FUTURE FUNDING

Council continues to object to the problem of continued reallocation of responsibilities to Local Government from the State and Federal Governments without commensurate financial support. Council welcomes the additional Federal Government Roads to Recovery Program funding allocated and continues to lobby for the continuation of the Roads to Recovery Program on an ongoing basis, being the Council with the most road length in the State, it is imperative to ensure maintenance of this important infrastructure into the future.

Council will continue to

- apply for grant funding including the Black Spot Roads Program, Regional Development Funding rounds, Tasmanian Community Fund grants, Building Better Regions Fund and Sport & Recreation Grants Program; and
- look for new development and other financial revenue streams to lighten the rate burden on its community

The Annual Plan sets out the objectives as listed in Council's Strategic Plan and shows the performance in each activity.



• Norfolk Street, Perth – subdivision works



ANNUAL REVIEW OF COUNCIL PROGRAMS

GOVERNANCE

Governance includes provision of elected representation, executive support, strategic planning, economic development, community development and public relations..

STRATEGIC PROJECTS

PROGRESS REPORT	STATUS	COMMENTS
Governance		
Local Government Reform	ON TRACK	Completed – Legal Services project. In progress – Joint IT platform review. Future of local Government in Tasmania – in preparation for the review (commencing January 2022) the Government will work with LGAT and relevant experts to: develop detailed Terms of Reference for review; identify and appoint the Local Government Board in accordance with the Act; and develop an engagement and communications plan to ensure that key stakeholders and the community are kept informed about and participate in the review.
Elected Members Development and Annual Plans	NOT STARTED (OBSTACLES)	Policy and Annual Plan to be prepared.
People and Culture Plan	ON TRACK	Framework utilised for recruitment is best practice. Wage Subsidy for Apprentice Wages claimed quarterly. In 2020/21 completed: WHS Training, Performance Appraisals and Employee Satisfaction Survey.
Best Business Practice, Governance and Compliance	ON TRACK	Legislative Audit, Delegations Review and Policy Manual update ongoing.
Media and Marketing	COMPLETED	Communications Strategy and Framework developed. Expanding Council's communications through social media and other publications. Marketing Plan prepared.

PROGRESS REPORT	STATUS	COMMENTS
Economic Development		
Economic Development Master Plan Strategy Delivery	ON TRACK	Economic development framework adopted by Council at May 2020 meeting. Implementation underway.
Economic Development (incl. Tourism) Strategy Delivery	NOT STARTED (OBSTACLES)	Covered in the Economic Development Framework.
Tourism Strategy Implementation	ON TRACK	Augmented Reality Project - For the northern part of the Heritage Highway, Ross is the first town to come on board. Northern Midlands Business and Volunteer Expo – postponed due to pandemic.
Youth and Ageing Strategy	ON TRACK	Youth programs and services being pursued. Grant funding received for 2020 programs. Programs recommenced October 2020.
Discrimination Strategy	NOT STARTED (OBSTACLES)	Officers investigating development of strategy
Family Violence Strategy	ON TRACK	Council continues to support <i>End Men's Violence Against Women</i> campaign. Officers investigating development of strategy.
Supporting Health and Education Programs	ON TRACK	Participating in the Northern Health Providers Networks meetings. Further Education Bursary Program finalised for 2021.

PROGRESS REPORT	STATUS	COMMENTS
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Economic Development (continued)

Supporting Employment Programs	ON TRACK	Participate in LGAT special interest groups on a quarterly basis. Support Inspiring Futures program. Participate in work experience and University placements.
Supporting Sport and Recreation Programs	ON TRACK	Participation in quarterly northern Sport & Recreation meetings. Planning and implementation of upgrade to Council owned sporting facilities underway. Support provided to participants in sporting activities on a state and national level.
Social Recovery Plan	COMPLETED	Review complete.
Disability Action Plan	COMPLETED	Review complete.
Cohesive Communities and Communities at Risk	NOT STARTED (OBSTACLES)	Not yet commenced.
Legislative Audit	ON TRACK	Review of legislation ongoing.
Delegations Reviews	ON TRACK	Review as new staff commence and legislation changes. Regulatory software implemented to assist.
Council Policy Manual Review	ON TRACK	Ongoing.

Strategic Projects Team

Economic Development Master Plan – Prepare, Prioritise, Implement	ON TRACK	Economic development framework adopted by Council May 2020. Implementation underway.
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GOVERNANCE

Objective:

Provision of quality governance and effective leadership to support and enrich community life.

Performance:

- Our decision making processes will be fair and accountable and will always take account of the economic, environmental and social sustainability of any proposed action;
- Council is committed to provide innovative, efficient, equitable and quality service for all the community and respect for each and every customer;
- Staff will deal with customers in an open, honest and courteous manner and respect their privacy at all times;
- Council's administrative headquarters is based at 13 Smith Street, Longford and a range of services are also provided by Service Tasmania at the Town Hall, Campbell Town;
- Council reviews and implements organisational values in its day to day operations;
- Nine Councillors represent the Northern Midlands municipal area;
- Council generally meets on the third Monday of each month with public agendas, together with supporting documentation, available prior to each meeting;

- 12 Ordinary Meetings were held during 2020/2021;
- 1 Special Meeting was held during the year, on 26 October 2020;
- Council held its 2020 Annual General Meeting on 15 March 2021;
- Attendance by the public at Council Meetings was welcomed and at 6.45pm a twenty (20) minute public question time was provided at each Council meeting. However, due to the COVID-19 Pandemic, from 27 March 2020 provision has been made for meetings to take place electronically which prevented public attendance to November 2020, Council reopened its meetings to the general public, subject to prior registration, on 14 December 2020. The public is also invited to submit questions/statements prior to the meeting to be read out and a public recording of each meeting is available on Councils website;
- The annual Councillors Bus Tour of the municipal area, meeting community groups and assessing budget priorities was held on 31 March 2021 subject to strict COVID protocols; and
- Local District Committees at Evandale, Campbell Town, Ross, Longford, Cressy, Perth and Avoca, Royal George & Rossarden, continued to provide valuable input into various issues considered by Council. Due to COVID, meetings of Committees were suspended in March 2020, and only recommenced in the latter half of 2020.
- Council updated its Delegations Register as required.

- Council endorsed/reviewed the following policies:
 - Use of Northern Midlands Council Logo – 17 August 2020
 - Gifts & Benefits – 14 December 2020
 - Elected Members Professional Development – 14 December 2020
 - Use of Council Chambers Longford – 14 December 2020
 - Councillors Allowances, Travelling and Other Expenses – 15 March 2021
 - Aboriginal and Dual Naming – 15 March 2021
 - Meeting Procedures – 28 June 2021.

Councillors attended the following conferences and seminars during the year, it should be noted that due to the COVID-19 pandemic conferences were attended either in-person or via electronic media:

- **15 October 2020:** Cr Mary Knowles attended LG Professionals Conference, Campbell Town
- **3 December 2020:** Crs Mary Knowles, Cr Michael Polley, Cr Jan Davis, Cr Dick Adams attended Local Government Association of Tasmania one-day Conference, Hobart
- **20–21 February 2021:** Cr Mary Knowles attended Elected Members Weekend, Launceston
- **11 March 2021:** Cr Mary Knowles attended LGAT Mayor's Professional Development Workshop, Devonport;

- **20–23 June 2021:** Cr Mary Knowles attended 27th National General Assembly (Australian Local Government Association annual conference), Canberra.

Council allocated Special Project grants totalling \$15,754 in 2020/2021 to sporting and community groups as follows:

Cricket Wicket Cover Longford Rec Ground	6,395
Longford Legends Park Recognition Plaques	5,319
Evandale Light Rail Locomotive Renovation	1,000
Old Liffey School Committee Water Tank	1,000
NM SES Heating and Security Upgrade	2,040



In 2020/2021 Council provided donations totalling \$20,395 under Section 77 of the Local Government Act to:

	Council wages and plant	Assistance to Campbell Town SES	\$122
15-Sep-20	Campbell Town District High School	Inspiring Positive Futures Program	\$7,273
15-Sep-20	Campbell Town District High School	Chaplaincy	\$1,364
27-Oct-20	Campbell Town District High School	Donation – School Achievement Awards	\$1,500
27-Oct-20	Perth Primary School	Donation – School Achievement Awards	\$50
27-Oct-20	Evandale Primary School	Donation – School Achievement Awards	\$50
27-Oct-20	Longford Primary School	Donation – School Achievement Awards	\$50
27-Oct-20	Cressy District High School	Donation – School Achievement Awards	\$136
27-Oct-20	Longford Fire Brigade	Donation	\$100
27-Oct-20	Perth Fire Brigade	Donation	\$100
18-Nov-20	Longford Care-a-car Committee	Donation	\$1,000
25-Nov-20	Helping Hand Association	Donation	\$1,500
22-Dec-20	Cressy District High School	Inspiring Positive Futures Program	\$8,000
19-Apr-21	Woolmers Foundation Inc	Donation – Second hand laptops	\$500

PEOPLE AND CULTURE: HUMAN RESOURCES

Objective:

People and Culture generates professionalism: staff are engaged, committed, stable and innovative; employment relations are fair and consistent; the People and Culture framework is best practice; organisational and personal development is valued.

Performance:

2021 has continued to be an interesting time for employees and workplaces alike, with the continuation of the COVID pandemic. In Tasmania, we have been much more fortunate than our mainland counterparts, who have spent a lot of time in lockdown. Yet, the 'world' as we knew it has changed and it is a matter of being flexible and adaptable in the workplace to keep up with such changes.

This past year has been another busy one at the human resources desk, including talent management, employee relations, organisational development and learning and development.

The past twelve months Council has engaged additional apprentices and trainees, to add to our workforce. This involves the apprentice/trainee gaining on the job training and experience

while working towards a nationally recognised qualification. Council welcomed to the team – Alexander Bowles, Callie Macaulay and Mollie Gatenby, who are each undertaking an Administration Traineeship; Benjamin Badcock, who is completing an IT Traineeship) and Scott Story, who is doing a Civil Construction Apprenticeship.

During this time, we have also had existing apprentices, Aaron Rush and Kieran Davey, both Horticulture Apprentices, move into their second and final year of their apprenticeships, Brad Willis, who is an Apprentice Carpenter, move into his fourth and last year and Colby Granger, complete his Horticulture Apprenticeship.

During the review period, the following employees celebrated service milestones: Robert Pitchford and Peter Lehner (25 years of service); Raymond Milner and Gregory Murfett (10 years of service).

Employee learning and development is encouraged and highly valued by Council for all of its staff.

Council employees attended training and workshops throughout the year which was of benefit for personal and professional development. Due to the pandemic, some of these learning and development opportunities were conducted through online platforms, enabling staff to participate from their desks.

Council have created an Employee Satisfaction Survey which will be distributed to all staff in the coming quarter. The purpose of this survey is to gain a better understanding of employee morale, satisfaction, and engagement at Northern Midlands Council, and seek to address any areas of concern that are raised. A summary of findings will be documented in the next Annual Report.

As at the 30 June 2021, Northern Midlands Council had 71 personnel employed on full-time or part-time basis and 13 casual employees. The turnover rate for the reporting period was 8% (2019/2020 7.6%), which remains consistent with the previous reporting period.

SPECIFIC DATA	2020/2021	2019/2020	2018/2019
Total Payroll Costs	\$6,174,416	\$5,970,184	\$5,313,215
Including: Superannuation contributions	\$614,340	\$558,600	\$505,662
Workers Compensation insurance and expenses	\$129,051	\$108,096	\$116,975
Leave – annual, long service and sick & provisions	\$1,019,270	\$936,319	\$762,139
State Government payroll tax and other employee costs	\$298,072	\$285,470	\$250,622
% of total payroll costs capitalised	7.2%	8.0%	10.5%
Permanent staff EFTs (at year end)	64	62	62
Casual Staff EFTs (at year end)	4	3	4
Sick leave taken (permanent employees – paid days)	4.7	8.0	4.8



• Trainees and Apprentices:
Back row – left to right: Colby Granger, Aaron Rush, Scott Story, Bradley Willis, Kieran Davey
Front row – left to right: Benjamin Badcock, Mollie Gatenby, Callie Macaulay, Alexander Bowles

EMERGENCY MANAGEMENT

Objective:

The framework that provides for planned and coordinated measures that reduce vulnerabilities and enhance capacities to withstand emergencies, as well as cope with and recover from their impacts.

Performance:

The *COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020* commenced on 27 March 2020, the objectives of the act are *to reduce the risks to the State, and the risk to, or hardship suffered by, members of the public, arising from, or related to, the presence of the disease in persons in the State or the risk of the spread of the disease between persons in the State*. PART 3 of the Act, Continuance of Public Administration and PART 4, Reduction of Public Physical Contact has provided the parameters in which Council has conducted business during the COVID-19 Pandemic.

Council has continued involvement in emergency management planning.

The Emergency Unit at Campbell Town has 12 members and its role is to provide roadside rescue assistance and other needs as per the Emergency Services Act 1976.

Council funds the purchase and maintenance of road accident rescue related equipment and services.

Fire hazards are identified within the municipal area and abatement notices are issued.

The General Manager is appointed as the Municipal SES co-ordinator, with Corporate Services Manager appointed as Deputy Municipal SES co-ordinator and the Work Health & Safety Officer as assistant SES co-ordinator.

Participated in Regional Social Recovery training, networking forums and exercises, and provided social recovery services.

Automated the flood gates on Back Creek for Longford Flood levee protection.

Participated in the Launceston Airport emergency management committee.



COMMUNICATION

Objective:

Encouragement of community confidence through communication, consultation and participation with equitable, transparent, accessible and consistent governance by genuine engagement with the community.

Performance:

Council:

- supports the need for coherent regional leadership, planning and economic policy frameworks to promote the regional potential;
- is an active member of the Local Government Association of Tasmania (LGAT) and Northern Tasmania Development Corporation (NTDC); and supports the Regional Tourism Organisation for Northern Tasmania and Integrated Transport Plan;
- investigates options for private and public resource sharing prior to implementing new programs. Resource Sharing is pursued with other Councils where appropriate;
- has a vital and demanding role to play in working with the people of Northern Midlands to shape a common future, it provides public consultation on major plans and programs where practical;

- continues with master planning and design in conjunction with community consultation and participation on several major projects throughout the municipal area;
- continually lobbies/ liaises with Ministers of Governments on issues of importance to the community. Council encourages and supports active local committees;
- aims to provide an environment that is safe and provides the opportunity for residents to pursue a quality lifestyle. It encourages a spirit of pride and appreciation of the community and its assets; and
- committed to End Men's Violence Against Women campaign through community education and awareness.

A 20-minute public question and statements time is provided at all Council Meetings to encourage public awareness of activities, this has continued during the period of the COVID-19 pandemic, with questions and statements submitted by the public circulated to Councillors prior to the meeting, being read out by staff members at the meeting.

Council news and activities were brought to the attention of residents via:

- One page in fortnightly publication of the Northern Midlands Courier Newspaper;
- Council's website;
- via Facebook; and
- media releases.

Council adopted/reviewed the following during the year:

- Town Entrance Statements Policy – 14 December 2020

Council lobbied Government:

- to enforce the provisions of the lease agreement between Australia Pacific Airports Corporation (APAC) and the Commonwealth Government to ensure the payment of Launceston Airport's ex-gratia rates payments to Council;
- to support the Tasmanian Freight Equalisation Scheme;
- to support a tyre recycling solution for Tasmania; and
- for support and/or funding for:
 - Ben Lomond:
 - » Ski Field Investment Project
 - Campbell Town:
 - » Main Street Urban Design & Traffic Management Strategy
 - » Campbell Town War Memorial Oval Precinct Master Plan Project
 - Cressy:
 - » Recreation Ground Master Plan Project
 - Evandale:
 - » Honeysuckle Banks Master Plan
 - » Sealing of Nile Road
 - Launceston Airport & TRANSLink:

- » Precinct Renewal Program, including Intermodal Facility (incl. Rail Spur), Gas Reticulation and Stormwater
- Longford:
 - » Longford Recreation Ground 2030 Master Plan
- Perth:
 - » Perth Structure Plan
 - » Sheepwash Creek WSUD Open Corridor Master Plan
 - » Perth Recreation Ground Master Plan
 - » South Esk River Reserve Concept Plan
- Ross:
 - » Swimming Pool Master Plan
 - » Ross Recreation Ground Master Plan.

Council consulted extensively with stakeholders in relation to the following proposed municipal development plans:

- Campbell Town Urban Design and Traffic Management Strategy
- Cressy Swimming Pool Master Plan
- Cressy Recreation Ground Master Plan
- Longford Township CBD Urban Design Strategy
- Morven Park Master Plan
- Perth Main Street Streetscape.



● Cressy Memorial Pool

Council's Annual Awards and Australia Day event

Council's 2021 event took place in Avoca on Tuesday 26th January and was well attended. The formal proceedings included an address by Australia Day Ambassador Jane Stephens (health advocate), and the presentation of Council's Australia Day and Volunteer recognition awards.

The following awards were presented:

- Citizen of the Year: David Gatenby — for his service to the Community, in particular his support and mentoring of young people, most particularly as a sports coach.
- Community Event of the Year: Verandah Music Festival — the inaugural event was held over 2 days and attracted around 915 registered attendees as well as many hundreds of casual attendees; and
- Volunteer Recognition Awards were presented to Arthur Thorpe, Paula Gordon – Smith, Mary Dufour, Jane Harrison, Maria & Barry Lawson; and the Perth Mural Group consisting of Rosalie & David Wrigley, Aileen Gough, Phillip Gough, Rosemary Jack, Carlene Bullock and Tim Archer
- No nominations were received for Young Citizen of the Year in 2021.



• Australia Day at Avoca

YOUTH SERVICES

Objective:

Network and collaborate with a variety of agencies and organisations to identify, develop, implement and evaluate initiatives that address the numerous issues which impact young people within the municipality.

Performance:

Council:

- Facilitates healthy communities with a strong sense of well-being is a key in the council's strategic plan in which a number of sections address community safety, access, health and education issues;
- Employs a part time Youth Officer to support, improve access and service responses and programs for youth;
- Collaborates with Launceston PCYC to provide youth activity programs at Perth, Evandale and Longford;
- Collaborates with YMCA to provide youth activity programs to schools in the Northern Midlands;
- Manage the Northern Midlands Further Education Bursary Program;
- Supports the Chaplaincy programs in Campbell Town and Cressy District School;
- Networks with agencies including Cornet Stone Youth Services, Youth Health North, Beacon

Foundation, City Mission, Brave Hearts, and Catholic Care to enhance their capacity to provide services and programs to the Northern Midlands youth; and

- Represents Northern Midlands Council at meetings such as Northern Youth Consultative Committee and the Northern Midlands Interagency Meetings;

In 2021, implemented/continued to support the following youth-based projects in the Northern Midlands:

- Skate Park League Competition held at Longford;
- Inspiring futures program at Campbell Town and Cressy District high schools;
- Youth Mental Health Expo held at Cressy District High School;
- Junior Action Group Wheel-a-thon fundraiser at Evandale Primary School;
- Facilitate Free2b Girls groups in Longford and Campbell Town;
- Facilitated the Active Northern Midlands Youth program in Cressy and Campbell Town;
- Secured a grant from Heywire and ran a Northern Midlands youth camp for youth experiencing mental-ill health;
- Art classes with the Longford art group
- Secured community support for Free2b girls groups in the way of food donations from Banjo's Longford and Campbell Town and JBS Swift, and financial support from Longford Rotary;
- The Recycling Trailer placed at Campbell Town District School;

In 2020/2021 Bursaries totalling \$9,000 were provided to:

Chanelle Woods	Bursary Program 2019 – instalment 2	1,000
Jonty Webb	Bursary Program 2020 – instalment 1	1,000
Charlotte Layton	Bursary Program 2019 – instalment 2	1,000
Connor Perri	Bursary Program 2020 – instalment 1	1,000
Samantha Airey	Bursary Program 2019 – instalment 2	1,000
Ellie-Mae Evans	Bursary Program 2019 – instalment 2	1,000
Jemma Walters	Bursary Program 2019 – instalment 1	1,000
Piper Bunton	Bursary Program 2019 – instalment 2	1,000
Hayden Smith	Bursary Program 2019 – instalment 2	1,000

ECONOMIC DEVELOPMENT

Objective:

To encourage sustainable economic development for the Northern Midlands Region in conjunction with the relevant stakeholders.

Performance:

Council is a member and shareholder of Northern Tasmania Development Corporation (NTDC) that has the primary objective of providing proactive, engaged and strategic regional economic leadership. Council ratepayers benefit from the investment via direct and material economic, employment and investment outcomes. Council's annual fees for 2020/2021 were \$49,940.

Collaborating with Northern Tasmania Development Corporation, Regional Development Australia (RDA)

and other Northern Councils on a number of projects to aid the region's economic recovery after COVID-19 including:

- The development of the Northern Tasmania Regional Collaboration Framework that set out a road map for the region's future options and crafted a sense of direction;
- The development of 'Recovery Now': a series of economic development initiatives focussing on what could be done in the short to long term to facilitate the region's recovery;
- The compilation of 'Northern Tasmania Priority Projects'; a listing of projects of regional and local significance for use in presenting the region's case to funding bodies.

Collaborating with the above partners to:

- Continue the implementation of the Northern Tasmania Regional Development Plan which identifies where future economic growth and employment is likely to come from, and ensures the Launceston City Deal is of benefit to the surrounding region;
- Continue the implementation of the Northern Tasmania Population Strategy that focusses on attracting working age population to the region by promoting the region's lifestyle, liveability and diverse employment opportunities

Contributed to the Premier's Economic and Social Recovery Advisory Committee's development of the State Social Recovery Plan.

Developed and adopted an Integrated Priority Projects Plan that takes a Council-wide view of needs and

opportunities in relation to the strategic investment drivers in the region, and guides infrastructure development.

Continued the implementation of Council's Economic Development Framework that dovetails with the regional economic development plan.

Continued to collaborate with key stakeholders to advocate for the upgrade and expansion of infrastructure in the TRANSLink commercial, industrial and logistic precinct adjacent to Launceston Airport, including the stormwater renewal program, the intermodal facility and gas reticulation.

Secured Australian Government Bridge Renewal Program funding of \$200,000 for the replacement of the aged, single-lane Pisa Bridge on Macquarie Road, with a two-lane concrete bridge.

Provided funding to the Northern Midlands Business Association to enable the association to undertake activities to foster economic activity in the Northern Midlands, and to enhance the environment for local economic development.

In accordance with the Northern Tasmania Population Strategy \$5,750 contributed 2020/21, Council strived to improve the liveability of Northern Midlands communities through:

- Further planning and preliminary implementation of town urban design and structure plans for Campbell Town, Perth and Longford, supported by an Australian Government funding commitment of \$4M towards the revitalisation of Longford's public space, community facilities and town heart streetscape;

- Ongoing implementation of Perth's Sheepwash Creek Water Sensitive Urban Design Open Space Plan, and development of the Norfolk Street Open Corridor;
- Submitted an application to the Building Better Regions Fund for a grant to enable the implementation of the Perth South Esk Riverwalk Master Plan;
- Continued planning for the development of an expanded Perth Early Learning Centre on a green field site adjacent to Perth Primary School's Kindergarten, assisted by an Australian Government grant of \$2.6m;
- Continued the implementation of the Ross Village Green Master Plan;
- Working with landowners seeking to develop significant numbers of new subdivisions in Evandale, Perth, Cressy and Longford

Participated in the Tourism Tasmania consultancy workshops towards the development of the Northern Tasmania Destination Management Plan that will position the region to respond to current and forecast tourism conditions, and assist to deliver on the goals of the Tourism 21 Visitor Economy Action Plan.

Collaborated with the Heritage Highway Tourism Region Association to facilitate the development of new tourism experiences and promotions, and to market the Northern Midlands/Heritage Highway Region as a 'must-see' destination.

Continued to advocate for funding to implement the recommendations of the Ben Lomond Tourism Feasibility Studies. The resultant significant infrastructure upgrades would enable this national park to be promoted as a family friendly tourism destination all-year round.

COMMUNITY & DEVELOPMENT

Community & Development includes the provision of services relating to the following: Recreation, Tourism Promotion, Committees of Management & Non-Profit Organisations, Building, Health, Planning Services, Animal Control, Environmental Management and Compliance..

STRATEGIC PROJECTS

PROGRESS REPORT	STATUS	COMMENTS
Land Use and Development Strategy	ON TRACK	Endorsed 21 October 2019. Released for public consultation.
Tasmanian Planning Scheme Integration	ON TRACK	Endorsed 21 October 2019 with some amendments required. Submitted to Tasmanian Planning Commission December 2019. For feedback October 2021.

Strategic Infrastructure Projects

Launceston Gateway Precinct Master Planning	ON TRACK	Listed as a component of the Municipal Land Use & Development Strategy. Options for southern expansion prepared.
Northern Midlands Rural Processing Centre	ON TRACK	Combined with Launceston Gateway Precinct component of the Municipal Land Use & Development Strategy.
Perth Town Structure Plan	ON TRACK	Council has endorsed the plan and draft amendments to planning scheme to be prepared.
Perth Community & Recreation Centre & Primary School Integrated Master Plan	ON TRACK	Perth Early Learning Centre: construction to commence early 2022.

PROGRESS REPORT	STATUS	COMMENTS
Strategic Infrastructure Projects (continued)		
Sense of Place Planning – all villages and towns	ON TRACK	Master planning for townships underway.
Longford CBD Urban Design Strategy	ON TRACK	Commitment of \$4million from National Party prior to federal election. Consultation underway for memorial hall upgrade, and BBQ and amenities upgrade.
Longford Place Activation Plan	COMPLETED	Complete.
Campbell Town CBD Urban Design and Traffic Management Strategy	ON TRACK	Construction of midland highway underpass at Campbell Town commencing early 2022.
Ross Village Green Master Plan	ON TRACK	Construction well advanced, work due to be completed 2021/2022.
Ross Swimming Pool Master Plan	NOT STARTED (OBSTACLES)	Ross swimming pool operation continued (as per the current funding model) whilst structurally/operationally safe to do so.
Cressy Recreation Ground Master Plan	ON TRACK	Council accepted Cressy Recreation Ground 2030 Master Plan at April 2018 Council meeting. Levelling the Playing Field funding received. Works to be completed 2021/2022.

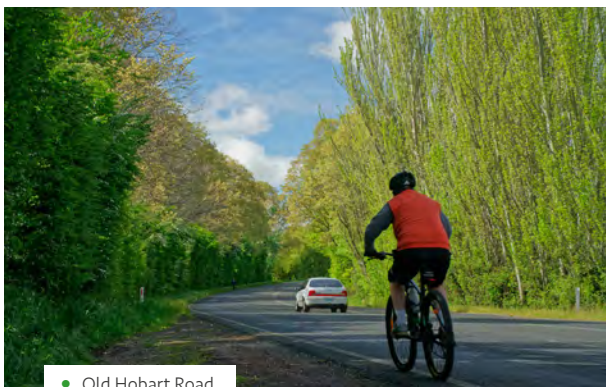
PROGRESS REPORT	STATUS	COMMENTS
Strategic Infrastructure Projects (continued)		
Cressy Swimming Pool Master Plan	ON TRACK	State election funding grant of \$100,000 received. \$400,000 commitment from National Party prior to federal election. Works to be completed 2021/2022.
Evandale Morven Park Master Plan	COMPLETED	Works substantially complete, relocation of cricket nets to be undertaken 2021/2022..
Feasibility Study: Investment in Ben Lomond Ski Field Northern Tasmania	ON TRACK	Study being driven by external stakeholders, Council support provided when requested. Included in NMC Priority Projects 2019 document. Government has committed to infrastructure expenditure and development of a master plan.
Sheepwash Creek WSUD Open Space Corridor	ON TRACK	Phillip to Drummond streets. Land acquired. Stormwater works underway.
Cohesive Communities and Communities at Risk	NOT STARTED (OBSTACLES)	Not yet commenced.



EVENT MANAGEMENT & TOURISM PROMOTION

Objective:

- Provide advice and support to event managers ensuring events in the municipality are run safely and successfully; and
- Promote Northern Midlands as a tourist destination in a way that benefits local businesses, visitors and residents alike.



• Old Hobart Road

Performance:

Visitor Information:

- Participated in Tourism Visitor Information Network (TVIN) northern area meetings representing the Northern Midlands region and its five Visitor Centres on a state-wide platform.
- Facilitated one shoulder season meeting of the five Northern Midlands Visitor centres (NMVC), creating networking opportunities for the volunteers, sharing challenges and ideas, facilitating engagement between the NMVC and the Northern Midlands Business Association, facilitating the draft of a communications strategy between visitor centres and tourism operators.
- Coordinated the restocking of the Northern Midlands Business Promotion & Visitor Information Centre at Longford.

Heritage Highway Tourism Region Association (HHTRA):

- Supported the HHTRA through financial contribution and provision of administrative support.
- Collaborate with Destination Southern Tasmania (DST) to coordinate the HHTRA blog and social media platforms. Work with DST to develop a comprehensive HHTRA landing page on the DST website, reducing the resource load on the HHTRA board to maintain a stand alone website.
- Completed the Ross Revealed Augmented Reality project, which originated from the HHTRA Destination Action Plan. This was launched December 2020.

General Tourism & Industry Engagement:

- Participated in Tourism Tasmania's Journeys project, specifically the Central Journey, called Heartlands, launched November 2020.
- Represented the Northern Midlands Council at various industry workshops and forums.
- Disseminated industry information from key tourism agencies to tourism operators and business in the Northern Midlands.
- Liaised with new tourism operators regarding networking opportunities, facilitating connections with relevant agencies and providing information where requested.
- Assisting existing tourism operators with enquiries, networking opportunities, facilitation connections etc.
- Worked with various local groups to begin plans to erect, or replace signs, interpretation, flyer/ brochure/tear-off map projects.

Events:

- Maintained an up-to-date events list for the Heritage Highway region, including updating online events calendars and notification to approximately 300 recipients, including tourism operators, state-wide visitor centres and key tourism agencies.
- Assisted event organisers holding events on Northern Midlands Council reserves and building premises, advising of, and assisting with compliance requirements, venue hire, facilities and promotion of their events via our networks.

- Assisted event organisers with Covid Safety Plans and information.
- Implemented the Covid Compliance Grant to assist event organisers with the increased cost of implementing their Covid Safety Plans at their events.
- Facilitated Covid Safety Planning workshop for event organisers with Visit Northern Tasmania.
- In the period ending June 2021, 67 events were held in the Northern Midlands, ranging from small community functions and gatherings to large and major events. Council assisted with each one in some way, ranging from simple promotion on our distributed events list, to more comprehensive assistance with venues, and compliance requirements such as Risk Assessment, and Covid Safety Plans, etc.

Council adopted/reviewed the following during the year:

- Festivals, Events and Promotions Policy – 20 July 2020
- Illawarra Road Signs Advertising Policy – 4 December 2020

Supported and promoted Special Events within the area and provided \$41,304 grants to:

Northern Midlands Event Assoc Longford Motorama	\$6,400
Longford Cup	\$5,909
ANZAC Day	\$5,434
Evandale Verandah Music	\$3,500
Perth Bicentenary Activities	\$3,076
Ten Days on the Island	\$2,990
Paddle Tasmania Whitewater Report	\$2,500
Longford Jazz Festival	\$1,498
Longford Railway Bridge 150th Anniversary	\$1,369
Longford Blooms Open Gardens	\$1,330
Campbell Town Bicentenary Picnic	\$1,143
John Glover Society Arts Festival	\$909
Rossarden Isolated Childrens Christmas Trip	\$636
Tas Municipal Bowls Championships Longford	\$500
Poatina Golf Club – 50th Anniversary	\$500
P. E. Green memorial Cycling Road Race	\$385
Northern Tasmania Light Horse Troop – Animal War Remembrance Day	\$330
Campbell Town Cenotaph Opening	\$173
Ross Marathon	\$23
All Events Covid Compliance and Safety Contributions and Expenses	\$2,699



• Longford Railway Bridge 150th Anniversary



• Heartlands tourism signage

RECREATION

Objective:

Promote the use of existing Sport & Recreation facilities, maintain and improve facilities to meet the communities needs.

Performance:

Council reviewed its Recreational Vehicles: Development and Management of Facilities (Overnight Camping) Policy (14 December 2020).

In 2020/2021 Council has worked to promote the health and well-being of northern midlands residents and visitors by undertaking the following projects in accordance with relevant sport and recreation facility master plans:

- Continuation of the upgrade of the Longford Community Sports Centre including a new gym, changerooms, entrance foyer, meeting rooms, child care area, mezzanine floor, and refurbishment of the squash courts;
- Completion of the renovation and expansion of the inclusive changerooms at Morven Park, assisted by a State Government Levelling the Playing Field grant of \$430,300;
- Commenced the redevelopment of the changerooms at Cressy Recreation Ground, assisted by a Levelling the Playing Field grant of \$354,076;
- Commenced the upgrade of the Cressy Swimming

Pool Complex including the renovation of the kiosk and storage area, creation of a new facility entrance, shade structures, automated pool covers, development of an undercover seating area and gel coating of the main pool, assisted by a State Government grant of \$100,000 and Australian Government grant of \$400,000;

- Continuation of the development of the new tennis and multi-purpose courts at the Campbell Town Oval including the construction of a shade structure/pavilion, installation of an irrigation system and landscaping, assisted by a Tasmanian Community Fund grant of \$55,000.

During the period Council commenced the development of the following new facility master plans:

- Ross Recreation Ground Master Plan following the development of a turf wicket at the ground by Council and Veterans Cricket Tasmania which has enabled the ground to become the home base for veterans cricket in Tasmania;
- Longford Racecourse Course Master Plan in collaboration with TasRacing; and
- King Street Reserve, Campbell Town, Master Plan and Business Case.

Further sport and recreation activities in 2020/2021 included:

- Completion of the redevelopment of the Avoca Children's Playground themed to reflect the agricultural heritage and nature of the Avoca

district, assisted by an Australian Government grant of \$50,000 and a Tasmanian Community Fund grant of \$36,680;

- Development of concept plans for a proposed new Perth Sports Precinct and Community Centre;
- Commencement of planning for the upgrade of the Lake Leake amenities, assisted by a \$72,628 grant through the Recreational Fishing and Camping Facilities Program;
- Development of the Northern Midlands Swimming Pool Strategy;
- The Campbell Town War Memorial Oval new multi-function centre was recognised for best practice in community football facility development by being announced the winner of the 2019 AFL Ken Gannon Football Facilities Award (Tas);
- Commencement of planning for the upgrade of the facilities at the Perth Off Leash Dog Park to include exercise and training equipment, assisted by a State Government grant of \$20,000;
- Commencement of planning for a Children's Road Safety Park at Longford, assisted by a State Government grant of \$100,000;
- Collaborating with other Northern Tasmanian Councils to commence the development of the Northern Tasmania Regional Sports Plan.

In 2020/2021 Sporting Achievement donations totalling \$600 were provided to:

Katie Campbell	NTJSA U/13 Girls Representation Team	100
Henry Tennant	Northern Tasmanian Soccer Rep Team	100
Jock Johnston	Tasmanian Polocross Covid Cup 2021	100
Alex Miller	Tasmanian Polocross Covid Cup 2021	100
Ms Celeste Nicholson	NTJSA U/13 Girls Representation Team	100
Ms Lucy Johnston	Interschool Nationals & Pony Club Nationals Comp 2021	100



ANIMAL CONTROL

Objective:

Promote responsible and considerate animal ownership through the control and regulation of pet animals and livestock to minimise public nuisance and maximise community benefit.

	2020/2021	2019/2020	2018/2019
Dog Registration	4,240	4,278	4,224
Kennel Licences	88	85	78
No. of Impounded Animals	27	44	77

Performance:

Council regulates dog control within the municipal area in accordance with the provisions of the Dog Control Act 2000 and Council's Dog Control Policy.

Roles and responsibilities include:

- Promoting responsible dog ownership;
- Maintaining a register of all dogs aged over 6 months;
- Licensing kennels;
- Providing declared areas where dogs can be exercised off lead if under effective control;
- Investigating complaints relating to dog nuisances;
- Investigating attack incidents;
- Impounding stray dogs;
- Responding to reports of livestock on public roads;
- Municipal patrols of streets, parks and off lead exercise areas;
- Microchipping;
- Dog registration audits; and
- Levying annual dog registration fees.



• Longford Dog Park



• Evandale Time Traveller's statue

ENVIRONMENTAL HEALTH

Objective:

Provide for community wellbeing through a healthy living environment, healthy lifestyles and reducing disease.

Performance:

To investigate and resolve environmental nuisances.

To pro-actively implement programs/measures to protect community health by:

- Investigating and actioning Notifiable Disease cases;
- Monitoring recreational waters; and
- Regulating food businesses

To regulate registered premises by monitoring, inspecting and taking action in relation to their activities, level 1 activities (as defined by *Environmental Management and Pollution Control Act 1994*) and on-site wastewater disposal systems.

Councils environmental health officer has worked in conjunction with various government departments in the assessment and resolution of incidents of potential environmental harm. The departments include the Environment Protection Authority, the

Department of Health and Human Services, TasWater and Tasmania Police.

Matters addressed include:

- Odour and dust complaints;
- Food safety related concerns and complaints;
- Noise complaints;
- Local industry odour emissions;
- Sewerage connection and odour;
- Asbestos related complaints;
- Other local industry environmental concerns including industrial waste storage and reuse; and
- Air quality (smoke) incidents.

The Community Health Report addressed objectives within the areas of:

- Prevention and control of notifiable diseases;
- General infectious diseases control;
- The school immunisation program was contracted to the Northern Midlands Medical Service;
- Public Health Risk activities including tattooing;
- Regulated systems (cooling towers) to prevent the transmission of legionella;
- Control and mitigation of noise nuisances;
- Recreational water quality monitoring in accordance with the *Public Health Act 1997*, Guidelines for Recreational Water Quality;
- Food safety initiatives and regulatory control including food business registrations and inspections; and
- Assessment and monitoring of on-site wastewater management (septic tank systems).

SPECIFIC DATA	2020/2021	2019/2020	2018/2019	2017/2018
Licensed places of assembly	3	5	6	7



LAND USE, URBAN DESIGN & PLANNING

Objective:

- Provide a co-ordinated land use plan to facilitate controlled growth within the parameters of infrastructure availability, whilst maintaining certainty and harmony with local environs and community expectations; and
- Shaping our communities, towns, villages and the region by planning and managing development, infrastructure and services..

Performance:

Approved 295 applications with a further 107 developments deemed exempt from planning:

- A number of facilities upgrades to telecommunication towers
- The rebuild and expansion of Adams Distillery
- Murals throughout Perth
- The upgrade of the Campbell Town Show Grounds Pavilion
- Entrance Signs to Campbell Town
- Perth Early Learning Centre

- New amenities in Talisker St and Seccombe St Perth
- Upgrades to the Dog Park in Mulgrave St Perth
- New warehouses and offices, TRANSlink
- Upgrades to Queen St High St intersection at Campbell Town
- Evandale Rd Duplication
- Upgrades to Cressy Pool and the Recreation Ground
- Bridge Replacements across the municipality
- Seccombe St extension

Approved 27 subdivisions, 48 new single dwellings, 42 new units, 10 Visitor Accommodations.

Received 5 Notices of appeal from RMPAT.

Refused 5 applications and actively followed up illegal works and non-compliance with planning permits.

Council reviewed the following Council policies during the year:

- Heritage Incentive Scheme – 14 December 2020
- Reduction in Planning Application Fees for Community Projects – 14 December 2020



BUILDING SERVICES

Objective:

Provide regulatory framework to ensure all private and public buildings are constructed in accordance with the Building Act and Regulations, Building Code of Australia and other regulatory standards.

Performance:

- Processed building and plumbing applications within statutory timeframes;
- Provided reporting statistics to relevant agencies on a monthly basis;
- Issued 275 building approvals totalling \$76.3 million (last year approvals totalled 222, at \$39.5) ; and
- Issued 1,505 Property Certificates (Sec 132 & 337), compared to 1,334 last year.

SPECIFIC DATA	2020/2021	2019/2020	2018/2019	2017/2018
Applications approved	275	222	212	154
Dwellings	135	110	108	64
Additions to dwelling, incl. out-buildings & sheds	105	103	87	84
Industrial/Commercial	35	9	17	6
Value	\$76.3	\$39.5m	\$72.1m	\$27.0m
Average Processing Time (Days)				
• Building Permit	7	7	7	7
• Certificate of Likely Compliance	9	10	7	14
• Plumbing Permit	9	10	6	14
No of Inspections	329	340	326	238
Septic Tank & AWTs Applications	25	15	29	25



• Epping Forest Truckie's Memorial

COMPLIANCE

Objective:

Monitor all relevant regulatory areas to ensure statutory compliance, ensuring the Northern Midlands is a safe environment in which to live, visit and work.

Performance:

Respond to complaints regarding non-compliance with legislation regulated by Council, including::

- Planning;
- Building;
- Animal Control; and
- Environmental Health (including noise and pollution).

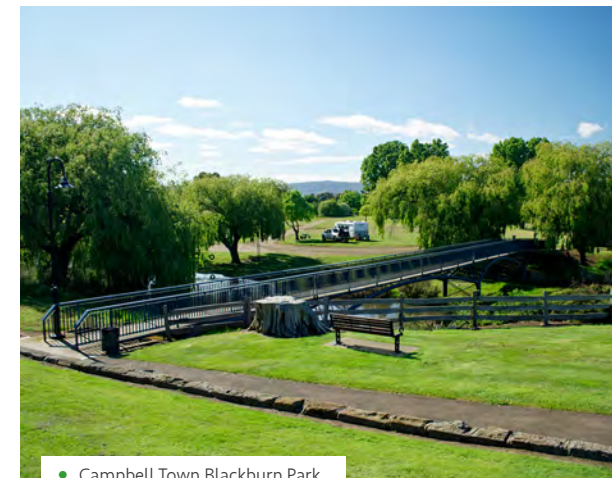
Action any breaches of legislation and enforce accordingly.

Actively promote compliance with legislation throughout the municipality and provide information where necessary.

Council adopted/reviewed the following during the year:

- Fireworks Policy – 1 April 2021
- Fire Abatement – 4 March 2021
- Overhanging Trees – 4 March 2021

SPECIFIC ACHIEVEMENTS/ ISSUES WITHIN THE COMMUNITY HEALTH REPORT	2020/2021	2019/2020	2018/2019
Notifiable diseases investigated	0	1	5
School immunisations administered	168	73	185
Recreation water monitoring		36	
• River water compliance	100%	96%	92.5%
• Pool water compliance	100%	100%	100%
Environmental nuisance complaints	50	45	40
Registered food premises	146	129	121
Food premises inspected	69	111	127
Registered temporary food premises	24	48	60
Environmental incidents/ complaints	4	3	0



• Campbell Town Blackburn Park



• Macquarie River (Red Bridge), Campbell Town

COMMITTEES OF MANAGEMENT

Objective:

Support Council Committees of Management and Community Organisations.

Performance:

Provided ongoing financial and advisory assistance and support for recreation facility Management Committees and non-profit community organisations.

Council provides an annual allocation of funds for capital works requested by community groups which are assessed on a priority basis.

Special Committees represent \$148,623 (including Council maintenance grants) operating income and

\$144,527 operating expenditure in Council's financial statement. Special Committees cash and cash equivalents represent \$263,627 in Council's financial statements (\$259,531 in 2019/2020).

Special committees of Council managed the following facilities during 2020/2021:

- Avoca Hall/Community Centre;
- Avoca Museum and Information Centre;
- Bishopsbourne Community Centre (committee dissolved in 2021, facility now managed by Council);
- Campbell Town Pool (committee dissolved in 2021, facility now managed by Council);
- Cressy Memorial Hall;
- Cressy Recreation Ground;
- Cressy War Memorial Pool;
- Epping Hall (committee dissolved in September 2021, facility now managed by Council);
- Evandale Community Centre;
- Evandale War Memorial Hall;
- Liffey Hall;
- Longford Recreation Ground;
- Morven Park Recreation Ground (Evandale);
- Perth Community Centre;
- Perth Recreation Ground; and
- Ross Recreation Ground and Swimming Pool.

Council administers the Lake River Riverworks District funds to minimise environmental harm and risk within the boundaries of its district, complying with the *Water Management Act 1999* and its closing funds amounting to \$12,699.



• Ross Cenotaph

CORPORATE SERVICES

Corporate Services includes provision of financial services, information systems, community and social (human) services.

STRATEGIC PROJECTS

PROGRESS REPORT	STATUS	COMMENTS
Asset Management Plan Annual Review	ON TRACK	Road and Building revaluation adopted 2019/20. Asset Management plan review complete for Roads & buildings adopted by Council, September 2021. Land & Stormwater revaluations adopted 2020/2021.
Annual Budget and Quarterly Review	ON TRACK	Long Term Financial Plan updated, and annual budget adopted by Council at 28 June 2021 meeting.
Information Technology Upgrade Program	ON TRACK	Council decided to upgrade Open Office Enterprise Suite during 2021/22 and keep a watching brief on northern shared services project.
Emergency Management	ON TRACK	Municipal emergency meeting held and regular regional meetings attended during Covid-19 via zoom. Updated Emergency Recovery Plan adopted May 2017 by Council, revision of Emergency Management Plan adopted by Council 16 November 2020.
Workplace Health and Safety Action Plan Annual Review	ON TRACK	WHS audit assessment reviewed ongoing basis.
Customer Service Standards	ON TRACK	Risk Management Policy review July 2021 and Risk Register review scheduled November 2021.
	ON TRACK	Participated in LGAT state-wide community satisfaction annual survey. Attending the National Local Government Customer Service Network state meetings on regular basis. Implemented Live-Pro customer service system. Covid-19 recovery and care package administered during 2020/2021.

FINANCIAL MANAGEMENT

Objective:

Financial Management: provide practical, viable, sustainable financial management, policies and procedures.

The financial management unit includes the following functions:

Asset Management: assist Council in improving the way it delivers services from infrastructure including roads, bridges, footpaths, stormwater drainage, buildings and plant and equipment and any other classes of assets.

Council's asset management strategy enables Council to show:

- how its asset portfolio will meet the service delivery needs of its community into the future;
- enable Council's asset management policies to be achieved; and
- ensure the integration of Council's asset management with its long-term strategic plan.

Insurances: protect Council from financial claims or loss arising from a negligent act, error or omission, legal liability for personal injury and/or property damage claims.

Risk Management: identify any potential threats to financial and business operations; and take necessary steps to mitigate/eliminate threats likely to affect Council's ability to achieve objectives.

Performance:

This unit incorporates the provision of financial management and the related services of asset management, insurances and risk management.

Financial services provided include: rates administration, receipts and payments, wages and salaries, budgeting and annual report preparation, investments, insurance, loans, asset registers and depreciation.

Council identifies potential significant risks and obtains insurance cover accordingly.

Council is committed to embedding enterprise risk management to create and maintain an environment that enables Council to deliver high quality services and meet performance objectives. Council recognises that risk management is an essential tool for sound strategic and financial planning and the ongoing physical operations of the organisation.

To meet this commitment, all employees are required to be competent and accountable for adequately managing risk within their area of responsibility.

Council's risk management policy is the umbrella policy for all supportive activities and documentation, which have the objective of improving processes by reducing the uncertainty of outcomes, thereby minimising loss within the activities and services provided by Council.

Adopted the 2020/2021 Annual Plan and Budget on 29 June 2020.

The revaluation of the municipal area was undertaken during 2018 by LG Valuation Services and the values were effective from 1 July 2019, adjustment factors will be implemented bi-annually.

Tasmanian Audit Office has undertaken the Financial Audit services for Council during 2020/2021.

The Financial and Risk Management Audit Committee met during the year and provided input into Council's operations.

Council collects a volunteer fire service levy in respect of land in Cressy, Campbell Town, Longford, Evandale and Perth; and a general fire service levy for all other land.

The Financial Report for the year ended 30 June 2021 is appended to this report; included is the Independent Audit report provided by the Tasmanian Audit Office.

Council adopted/ reviewed the following policies during the year:

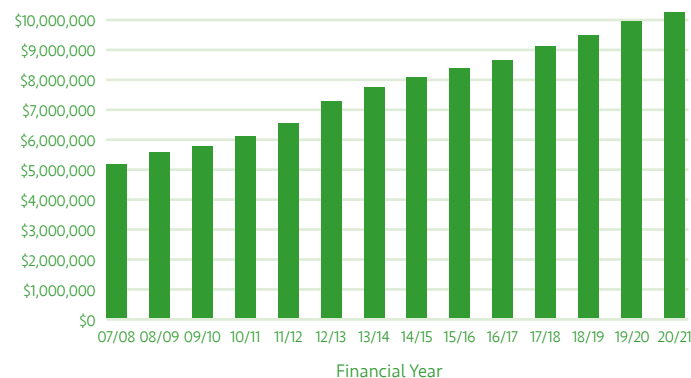
- Public Liability Insurance Requirements for Use of Council Facilities – 14 December 2020
- Fraud and Corruption – 14 December 2020
- Privacy – 15 March 2021
- Code of Tendering and Procurement 16 April 2021
- Rates and Charges – 28 June 2021

Council's recurrent revenue during 2020/2021 was \$21.551 million (\$19.055 m 2019/2020), capital income \$5.163 million (\$1.836 m 2019/2020) resulting in total income of \$26.714 million (\$20.892 m 2019/2020). Operating expenditure was \$19.894 million (\$20.483 m 2019/2020), which resulted in a surplus of \$6.820 million (\$0.408 m 2019/2020).

The overall surplus was more than the 2020/2021 budgeted surplus of \$2.1 million; mainly due to increased grant funding associated with the Perth Bypass roadworks \$1.9 m, and subdivision contributions from developers \$1.7 m.

Rate Revenue was raised via a differential rating system in 2020/2021 based generally on the same amount of rate revenue, plus indexation and development, as previous years for each land use category. The General Rate in the dollar of assessed annual value was not increased in 2020/2021 due to pandemic resulting in total rate revenue amounting to \$11.6 million (\$11.3m last year) or 54.3% of operating revenue and was generally within budget expectations. Rate receivables as at 30 June 2021 represent 30.8% (27.5% at June 2020) of rate revenue (or 2.28% with the debt impairment adjustment). The increase being mainly due to one large rate debtor.

General Rate Revenue \$'s



Commonwealth Financial Assistance Grant Revenue decreased by \$20,836 in 2020/2021 to \$3.59 million (adjusted for advance payments). Grant revenue in 2020/2021 includes advance Financial Assistance payments of \$1.857 million (\$1.856m 2019/2020).

Federally funded capital grants received specifically for new or upgraded assets include:

Roads to Recovery	\$ 960,936
Local Road & Community Infrastructure (Phase 1 & 2)	\$1,016,312
Cressy Pool Infrastructure Upgrade	\$200,000
Pisa Bridge replacement	\$160,000
Perth Childcare Centre	\$130,000
Avoca Playground upgrade	\$50,000

Federally funded recurrent grants amounted to \$192,351 for Perth Childcare operations, employee training programs, and Australia Day celebrations.

State funded capital grants received specifically for new and upgraded assets include:

Morven Park Recreation Ground amenities	\$430,300
Cressy Recreation Ground amenities	\$209,334
Minor improvements at the Cressy Pool, Morven Park Rec Ground at Evandale, Longford Waste Transfer Shed, Avoca Playground improvements and other small grants as detailed in Note 3.3 of the financial accounts.	\$221,886

State funded recurrent grants amount to \$100,110 for youth programs and heavy vehicle motor tax, plus \$1.943 million for transfer of Perth Road assets and associated works.

Cash, cash equivalents and short term investments totalling \$13.14 million were on hand at the end of the reporting period, which is an increase of \$2.55 million on last year's balance of \$10.59 million.

Cash, cash equivalents and short term investments on hand represent money quarantined for the following areas:

- Management of long term financial asset management \$4.88 million;
- Leave provisions \$1.65 million;
- Capital & Operating grants received in advance \$806,870;
- Monies held in trust \$622,543;
- Rate review received in advance \$396,701;
- Special Committee funding held \$263,687;
- User charges paid in advance \$2,833; and
- unrestricted cash of \$4.51 million.

Investment revenue from TasWater (dividends / tax equivalent income) of \$234,000 was received being 50% of normal revenue due to TasWater's COVID-19 policy (\$468,000 for full year non-priority distributions being allocated to councils in 2018/2019). Council recorded a fair value increment adjustment to equity for its investment in TasWater of \$2.958 million (compared to a decrement of \$10.7 million in 2019/2020).

Depreciation actual cost increased from the previous year by \$71,533 to \$6.355 million, due to revaluation/indexation of assets.

Council recorded a net increase in asset revaluation of non-current assets of \$10.74 million (\$75.5 million 2019/2020) on Property and Infrastructure.

Council's total equity in 2020/2021 increased by \$20.52 million to \$409,226 million (\$64.35 million to \$388.70 million 2019/2020).

Council recorded non-current property, infrastructure, plant and equipment assets with a written down value of \$360.9 million or Gross Value of \$492.4 million as at 30 June 2021 (2019/2020 \$34.85 million or Gross Value of \$469.6 million). Note 6 in the financial statement provides a breakdown of asset values recognised.

Payments for purchase/construction of fixed assets totalled \$10.1 million, representing 45% of total annual cashflow expenditure during 2020/2021.

The Tasmanian State Audit Office was appointed auditor for financial period ending 30 June 2021 at a cost of \$31,290 (2019/2020 \$24,790).

The Auditor General advised that to be sustainable, local government needs to have sufficient capacity to be able to manage future financial risks and shocks without having to radically adjust their current revenue or expenditure policies. Whilst Council's 2020/2021 underlying result is a \$0.285 million deficit or a 1% underlying deficit ratio (see Note 10). A negative result indicates a deficit which is unable to be sustained in the long term, while Council has had a negative result in two of the last four years, Council believes it is sustainable in the long term and continues to work towards achieving an ongoing annual positive result.



• Smith Street, Longford

INFORMATION MANAGEMENT

Objective:

Provide practical, viable, sustainable information management policies and procedures; deliver information management services to meet organisation, statutory and community needs.

Performance:

Council operates a computer network connecting all users within the administrative headquarters. Remote users at the Longford Works Depot are connected to the network via a fibre optic cable.

Council utilises the Open Office Pty Ltd Local Government Enterprise suite of programs for financials, and the Technology One information management system and Intramaps mapping application.

Council utilises an Infonet and Office 365 mailing system throughout the office as well as being connected to the Internet.

Council's email address is:

council@nmc.tas.gov.au

Council's website is:

www.northernmidlands.tas.gov.au

Council is an active member of the Tasmanian Technology One (ECM Records Management) User Group.

Council adopted/reviewed the following policy during the year:

- Copyright – 14 December 2020

During the period undertook improvements to Information Technology systems as follows:

- Upgraded disaster recovery server / storage \$29,958;
- Upgraded to digital fleet radio system \$34,832;
- Provision of CCTV to Council offices and depots, \$7,466;
- Installed Clevertouch Interactive display screens, \$20,282;
- Upgraded staff desktop/laptop computers and monitors, \$21,683;
- Upgraded Security Systems at office and community buildings, \$23,873;
- Upgraded mobile phones and sundry electronic items, \$6,265; and
- Upgrade Yamaha Cinema Receiver at Ross Hall, \$3,451.

WORK HEALTH & SAFETY

Objective:

Protect the health and safety of all stakeholders in the workplace from exposure to hazards and risks resulting from workplace conduct.

Performance:

Council aims to provide a safe, healthy and supportive environment where employees are valued, respected and are able to realise their full potential.

Council continues to encourage staff participation in workplace reform by holding regular staff and department meetings as well as supporting a Consultative Committee.

During the year:

- Council reviewed the risk register incorporating council's strategic, operational, and emergency management risks undertaken.
- Delivered Work Health & Safety training for all workers including inductions for volunteers of council committees.
- Delivered the Health and wellbeing program.

Council adopted/reviewed the following policy during the year:

- Work Health and Safety – 15 March 2021



• Longford Lawn Cemetery

CEMETERIES

Objective:

Maintain and manage the Perth and Longford general cemeteries and associated infrastructure and services.

Performance:

Council own and operate:

- the Lawn Cemetery, Rose Garden and Niche Wall at Cressy Road, Longford;
- a Rose Garden in Pioneer Park, Evandale; and
- Perth Cemetery (taken over from 24 June 2000).

A service is provided, in conjunction with Arrow Engraving Pty Ltd, to supply memorial plaques.

EARLY CHILDHOOD SERVICES

Objective:

Provide service within the limits of resource availability and without detriment to existing 'traditional' provision by private and government services rather than Council.

Performance:

Council operates Long Day Childcare Services adjacent to the Perth Community Centre five days per week and at the Cressy Childcare Centre five days per week; the services operate between the hours of 8am and 6pm. Avoca Childcare Centre is operated each Monday between 9am and 5pm.

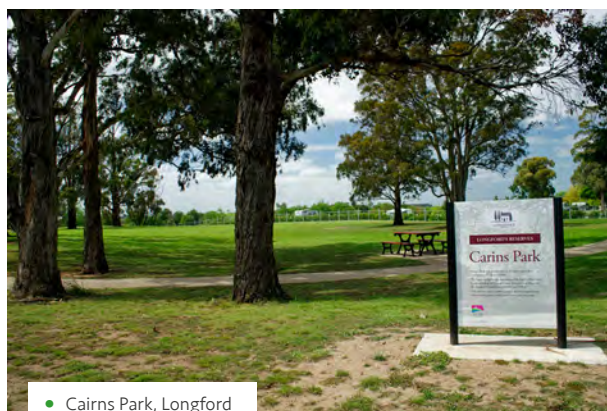
Midlands Kids Club After School Care Services are operated from the Perth Community Centre and Perth Primary School.

Midlands Kids Club Vacation Care Services are provided during school holiday periods from the Perth Community Centre.

WORKS & INFRASTRUCTURE

Works includes the provision of maintenance and construction of Council infrastructure and facilities.

Engineering Services includes the provision of the Engineering Design and Services, Waste Management & Infrastructure Management.



• Cairns Park, Longford

STRATEGIC PROJECTS

PROGRESS REPORT	STATUS	COMMENTS
TRANSlink Precinct Renewal – Stormwater	ON TRACK	Seeking grant assistance to fund planned works, included in NMC Priority Projects document.
Campbell Town War Memorial Oval	ON TRACK	Tennis court shade structure and irrigation works to be further progressed in 2021/2022.
Longford NM Sport and Fitness Centre	ON TRACK	Stage 3 works in progress. Landscaping and car park complete. First floor fit-out to be progressed in 2021/2022.
Evandale Honeysuckle Banks	ON TRACK	Included in NMC Priority Projects document. To be progressed as RV site all year round.
Nile Road Upgrade	ON TRACK	Included in NMC Priority Projects document.
Stormwater Management Plans	ON TRACK	Model build for all Towns in progress, nearing completion. Completion in 2021/2022.
Waste Management	ON TRACK	Member of the Northern Waste Management Committee. WTS improvements programmed for 2021/2022.
NRM Program Collaboration	ON TRACK	Collaborating with NRM North on the WSUD Master Plan for Sheepwash Creek and Climate Change Strategy/Action Plan.
Sheepwash Creek	ON TRACK	Grants to be sought for major new/improved infrastructure.

ROADS

Objective:

Maintain through cost effective operations, safe and effective road network to meet the needs of all users.

Performance:

Council has northern and southern based road works crews and responsibilities include asset management, road construction, resealing, re-sheeting, grading, edging and potholing, footpaths, roadside slashing, roadside spraying, safety railing, signage, kerb and channel, roadside drainage and emergency maintenance.

Council adopted/reviewed the following during the year:

- Private Works and Driveway Entrances Policy – 17 August 2020
- No Spray Register Policy – 16 November 2020

Northern Midlands has a total road network consisting of:

- 110 kilometres urban sealed roads;
- 465 kilometres rural sealed roads;
- 15 kilometres urban gravel roads; and
- 370 kilometres rural gravel roads.

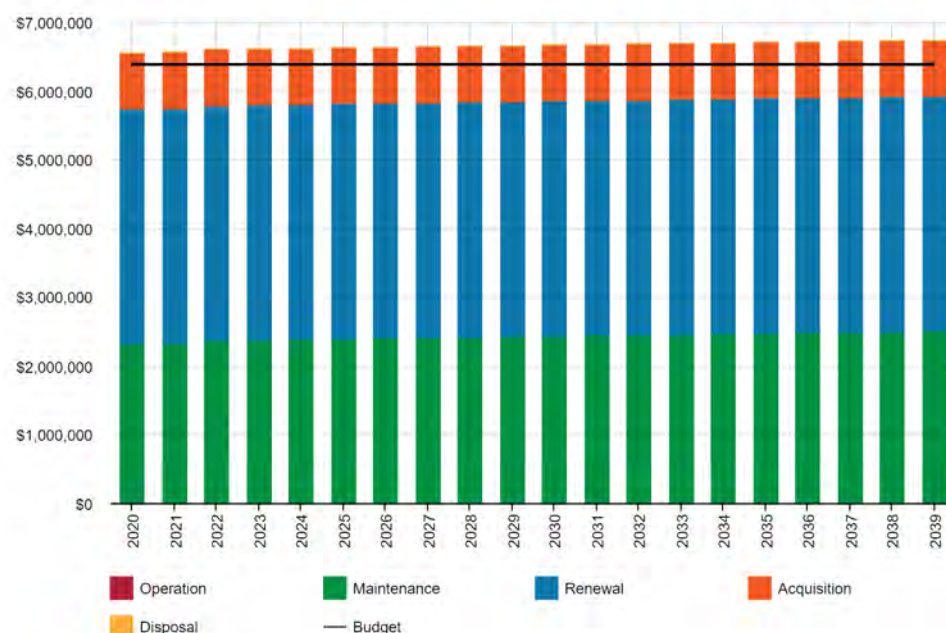
Council undertakes a scheduled revaluation of road infrastructure assets valued in accordance with AASB116 Property Plant & Equipment and AASB113 Fair Value Measurement. The current replacement cost is calculated using current construction costs provided by qualified staff/consultants.

A full assessment and valuation of road assets was undertaken by Moloney Asset Management Systems as at 1 July 2019. Council officers have subsequently applied a Road and Bridge Construction Australia index factor obtained from the Australian Bureau of Statistics to determine the valuation as at 30 June 2021.

Following annual cost indexation, additions and disposals, and depreciation the breakdown of road infrastructure value at 30 June 2021 is as follows:

Replacement cost	\$291,888,181
Accumulated Depreciation	\$85,752,673
Net amount at Fair Value	\$206,135,508

Transport – lifecycle costs vs planned budget



Reseals

Sealed 5,641m² of new seal and upgraded 26,886m² seal at a total cost of \$1.193 million.

Resheeted gravel roads at a total cost of \$332,570.

Road Construction

Reconstructed 24,845m² rural sealed pavements, 6,025m² urban sealed pavements and 1,885m² recreation facility access roads and car parks at a cost of \$1.17 million; including: Green Rises Road, Cressy; Macquarie Road, Campbell Town; High Street, Evandale; Seccombe Street (connector road), Norfolk Street (verge), Cromwell Street (verge), Youl Road (verge), and Elizabeth Street (verge), Perth; High Street (verge), and Hobhouse Street (verge), Longford; and the Longford Recreation Grounds and Sports Centre access and car parks.

Footpaths

Constructed/reconstructed footpaths at a cost of \$405,463:

- 1,058m² new concrete;
- 232m² new washed concrete; and
- 507m² renewed gravel.

Other Road Infrastructure

- The following subdivision road assets were transferred to Council during the year at a value of \$0.7 million:
 - Monastery Court, and section of verge in Paton Street at Longford; and
 - Zircon Place, and sections of verge in Fairtlough and Seccombe Streets at Perth.
- During 2020/2021 the reconstruction of a section of Green Rises Road, Cressy at a cost of \$440,959 was achieved through Roads to Recovery funding;
- Constructed 1,643m kerb and channel at a cost of \$302,317;
- Planted street trees in Norfolk Street and Main Street at Perth, \$17,770;
- Installed carpark lighting at Campbell Town Recreation Ground and Longford Sports Centre \$51,433;
- Purchased road plant/vehicles at a net cost of \$601,807 including: an Izuzu 6 yard truck, New Holland backhoe, 3 ride-on mowers, 2 utilities/light trucks, 2 sedans and several other light fleet items (including recycling trailer and a community barbeque trailer).



• Footpath at Malcombe Street, Longford



• Perth – Seccombe Street connector construction



● Opening of Seccombe Street connector at Perth

STORMWATER

Objective:

- Provide a stormwater network within town areas to drain the majority of properties, road reservations and public open spaces; and
- Maintain a safe and effective stormwater system (including kerb & gutter and drains), whilst utilising Water Sensitive Urban Design principles to mitigate the impact of development on waterways and improving visual and recreational amenity of the urban landscape.

Performance:

Continued to progress the stormwater flood study for the TRANSlink industrial area and West Perth Urban Stormwater Plan.

Received donation of stormwater infrastructure from new subdivisions totalling 1.53kms, \$0.88 million.

Membership of the Northern Stormwater Program, TEER Committee, \$15,000.

Undertook stormwater/drainage works, installed 0.85 kms stormwater pipes and associated manholes and gully pits at a cost of \$136,360, including:

- Extended stormwater lines in Howick Street and High Street at Longford;
- Installed additional stormwater in Longford Recreation Ground and Longford Sports Centre carparks;
- As part of subdivision works installed and upgraded existing stormwater in Norfolk Street at Perth.

COMMUNITY AMENITIES

Objective:

Provide, maintain and manage Council's public building and recreation infrastructure assets.

Performance:

Council maintains public buildings bus shelters and other street furniture throughout the municipal area; and project manages construction of, and alterations to, Council buildings.

Council adopted/reviewed the following during the year:

- Fencing Reserves: Contribution Policy – 15 March 2021

Council supplies and maintains sport and recreation facilities throughout the Northern Midlands area.

Council actively supports local recreation ground management committees and encourages/promotes the use of existing recreation facilities.

Council also provides and maintains a variety of:

- parks and reserves to provide public open space and enjoyment for the community;
- the peaceful and manicured cemetery grounds at Longford, Perth and Evandale; and
- public amenities and buildings are maintained across the municipal area.

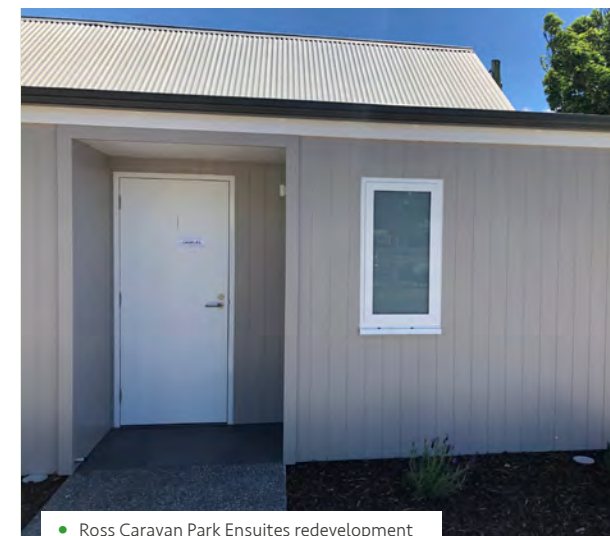
Facilities maintained, include:

- 8 ovals for sporting activities;
- 24 community halls/centres;
- 2 caravan parks;
- 3 swimming pools;
- 7 waste transfer stations;
- 4 Visitor Information centres/kiosks;
- 13 Public Toilet facilities; and
- 69 Parks & Reserves.

Infrastructure provided during 2020/21 includes:

- Avoca: Installation of new play equipment at Boucher Park playground \$108,949; and upgrade of heating at Museum/Tourism Centre \$6,955;
- Bishopsbourne: Septic System improvements \$24,839;
- Campbell Town: War Memorial Recreation Ground – Interchange benches (\$26,150) and complex joinery and seating (\$5,927), Residential Unit renovations (\$39,905);
- Cressy: Recreation Ground – replacement of the southern boundary fence (\$18,390);
- Evandale: Morven Park (recreation ground) clubroom extension and additional amenities (\$940,290), and Falls Park new entrance gates (\$23,574);
- Longford: Sports Centre gym extension and refurbishment of existing amenities (\$1.9 million), Council Offices extension, roof replacement, solar panels and renovation of amenities (\$744,440), minor upgrading of Council Office heating and furniture & fittings (\$58,793), Depot solar panels and electronic security Gate (\$55,369);

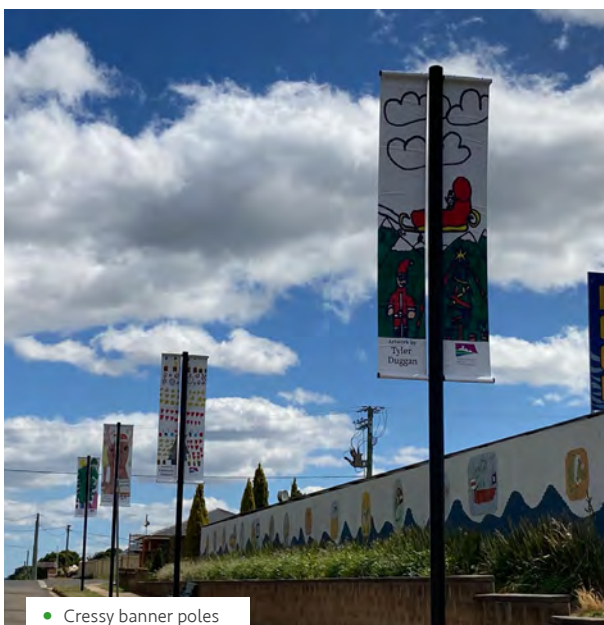
- Perth: Recreation Ground clubrooms floor replacement and heating upgrade (\$63,423), Dog Park fencing (\$22,395), and painting of amenities at Old Punt Road;
- Ross: Ross Caravan Park Accommodation Unit ensuite additions (\$254,514), Street Signage upgrade (\$11,437);
- Banner Poles: Campbell Town and Cressy (\$22,274);
- Picnic settings at Lake Leake campsite, Longford Mill Dam grounds and Perth Dog Park (\$20,375).



• Ross Caravan Park Ensuites redevelopment



• Painting of the Amenities at Old Punt Road, Perth



• Cressy banner poles

BRIDGES

Objective:

Manage bridges to ensure safety and maximum life span.

Performance:

Northern Midlands is responsible for construction and maintenance of the following bridge and major culvert structures:

Type	length	Number
Box culvert	901m ²	36
Concrete	10,363m ²	124
Concrete footbridge	142m ²	2
Concrete bridge structures	11,406m²	162
Pipe culverts	1,260m²	87
Timber bridge structures	51m²	1
Total	12,717m²	250

This year Council replaced 3 of Council's 4 remaining timber bridge structures with concrete, and replaced a single lane concrete bridge with a two lane structure.

Those replaced were Story's Creek Road Bridge No. 1469; Hop Valley Road Bridge No. 1813; Verwood Road Bridge No. 4519; and Macquarie Road (Pisa) Bridge No. 1940 at a value of \$0.95 million.

Council adopted/reviewed the following during the year:

- Heavy Vehicles Using Council Bridges Policy – 28 June 2021



• Pisa Bridge Works

WASTE MANAGEMENT

Objective:

Disposal of all forms of waste economically and effectively with a high level of environmental awareness. Strategy emphasises recycling, waste minimisation, litter reduction and service availability.

Performance:

Council provides a fortnightly door-to-door domestic waste and recycle collection service to the townships of Avoca, Cressy, Evandale, Longford, Nile, Campbell Town, Ross, Rossarden, Conara, Epping Forest, Perth and Royal George as well as some 320 rural properties within the northern area.

- The Avoca, Evandale, Campbell Town and Longford waste transfer stations are supervised and green waste is accepted.
- Provide a street sweeping/cleaning service and litter collection service of town streets and some recreational areas.
- Provide an annual “special” garbage collection in township areas during December.
- Provided a ‘Special’ refuse collection service for all urban areas for the purpose of assisting those with limited access to dispose of unwanted goods to

Council’s Waste Transfer Stations.

- Participated in the Northern Tasmanian Development Regional Waste Management Committee and adopted the Waste Management Budget for 2020/2021.
- Replaced mobile garbage bins as required.
- Installed a Solar Bin at Perth Train Park \$8,262.
- Replaced 400 recycling / waste bins \$20,027.
- Purchased recycling trailer \$9,226.



• Launch of the Northern Midlands Council's Recycling Trailer

PLANT

Objective:

Procure, maintain and utilise plant & machinery in a safe, cost effective and efficient manner in the service and provision of community infrastructure assets.

Performance:

Council provide fleet cars for managerial activities and community services.

Heavy plant including graders, backhoes, tractors, trucks are held for maintenance and construction of Council infrastructure assets.

A 10-year plant replacement program is maintained and hire rates are costed to each project/activity to cover running and replacement expenses.

- Purchased road plant/vehicles at a net cost of \$601,807 including: an Izuzu 6 yard truck, New Holland backhoe, 3 ride-on mowers, 2 utilities/ light trucks, 2 sedans and several other light fleet items (including recycling trailer and a community barbeque trailer).

MAJOR PROJECTS & WORKS



MAJOR PROJECTS

With the announcement of State Government Stimulus funding in 2017 Council sought to bring forward some major building improvement works largely in accordance with adopted facility Master Plans.

Major projects commenced and/or completed during the financial year, include:

Longford Recreation Ground & Northern Midlands Sports Centre Precincts

Council's vision for a coordinated and expanded sport and recreation precinct comprising an upgraded sports centre, upgraded and expanded recreation ground stadium and functions building, an upgraded oval and a new training field brought about the development of:

- the Northern Midlands Health, Fitness and Sports Centre Master Plan; and
- development of a master plan, in collaboration with Longford community and sporting organisations, for the adjacent Longford Recreation Ground.

The Northern Midlands Sports Centre, built in 1983/1984, is an integral component of Council's sport and recreation infrastructure. The need to modernise and expand the facility resulted in Council commissioning the development of a master plan to serve as a blueprint for the centre's staged redevelopment.

The Northern Midlands Community Sports Centre Master Plan was adopted by Council in 2015.

Stage One commenced in 2018/2019 with the building being extended to accommodate a new gym, aerobics room, toilets and changerooms, and a child care area. A mezzanine floor has been installed to allow for future expansion at another level. The project will be completed during 2021/2022.

Northern Midlands Sports Centre

This high usage sports centre was built in 1983/84 and by the mid 2010s was definitely showing its age in terms of design and serviceability. Council commissioned the development of a master plan for the facility and this 2015 document has served as a blueprint for the centre's staged redevelopment over recent years.

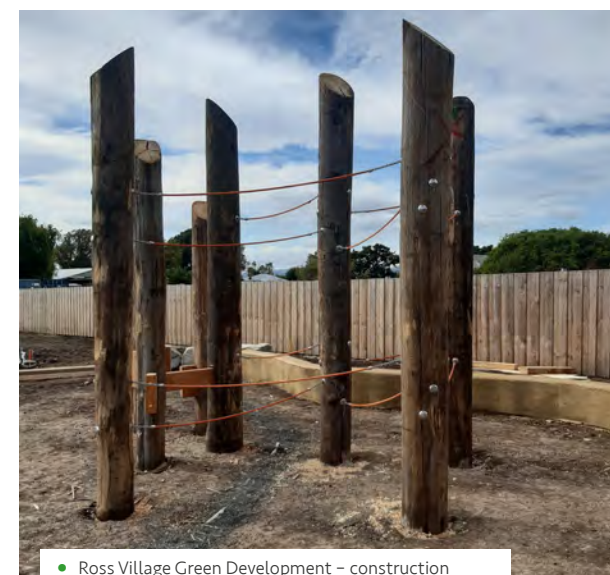
The redevelopment has included the:

- Construction of a new gym with mezzanine floor, toilet and shower facilities, aerobics area, meeting rooms, child care area, staff amenities, car park and associated landscaping;
- Renovation of the office/reception area, entrance and foyer, squash courts and storage area.

This \$1.92M project is nearing completion, with a lift to the mezzanine floor to be installed in October 2021.



• Northern Midlands Sports Centre



• Ross Village Green Development – construction

Ross Village Green

In mid-2016 Council purchased a vacant block (5,631m²) with 59m street frontage located at 33 Church Street; and engaged consultants to develop the Ross Village Green Master Plan. The consultants were required to consult with the community and consider the site in relation to its land use, historical and social context.

Council secured a State Government interest free loan of \$300,000 toward the implementation of the

Village Green master plan. Work commenced on Stage 1 of the project during the 2018/2019 financial year (costed at \$305,000) and Stage Two works costed at approximately \$400,000 commenced during 2020/2021, works at the site are expected to be completed in the 2021 calendar year.



● Ross Village Green Pavilion

Council Chambers, Longford

In 2018/2019 the upgrade of the Council Chambers at Longford commenced. The first stage of the upgrade included the entrance to the Council Chambers, to provide a new disabled access and the construction of a public car park at a cost of \$520,000.

The access, upgraded forecourt and streetscaping has improved the visual appearance and functionality of the building and the precinct in general.

A tree planting program to enhance the streetscape of the street fronting the Council Office, Smith Street, was also implemented during the financial year.

Council commenced with further upgrades to its heritage building in 2019/2020, which included: the upgrade of the kitchen and staff facilities and amenities, as well as the construction of a Mayoral and Councillor meeting room which were completed in 2020/2021.

Perth — Open Space Tree Plantation Corridor

During the development approval process for the State Governments' Perth Links Road project, Council conditioned the approval to include a 20 metre wide tree plantation for the length of the 4.5km corridor to allow for a future shared path to connect to open space within the developed areas of Perth.

Council negotiated with the State Government to have the corridor in Council ownership and has been responsible for the fencing and planting, which has commenced. A future shared path corridor has been

provided for in the planting design and is proposed to connect the open space throughout Perth, leading to the main street and South Esk River frontage reserves. Land ownership has been secured and approximately 50 percent of the planting has been completed with the remaining scheduled in the 2021/22 financial period.

Perth Early Learning Centre

In parallel with the development of the Perth Structure Plan Council collaborated with the Department of Education and the Perth community to develop the Perth Community Centre and Early Learning Precinct Master Plan.

Perth's significant growth has put the current Perth Early Learning Centre at capacity and Council

supported the business case for the building of a new centre and subsequently in December 2018 purchased a greenfield site off Fore Street in Perth.

During the 2019 Federal Election, the Coalition committed \$2.6M to build a new Early Learning Centre in Perth.

A tender has been accepted for the construction of the centre and onsite works are scheduled to commencement in February 2022.

The Perth Early Learning Centre, a 20 place centre, was constructed as an extension of the Perth Community Centre in 2002/2003. By the mid 2010s, demand for the service warranted the development of a new centre with an increased capacity of 46 early learning and 40 after school places.

Funding for this \$3.53M project is being provided by Australian Government grants. Council has purchased a green field site in Fore Street adjacent to Perth Primary School's Kindergarten. The land and associated site works, valued at an additional \$433,000 has been funded by Council.

It is anticipated the build will be completed in late 2022.

Cressy Swimming Pool

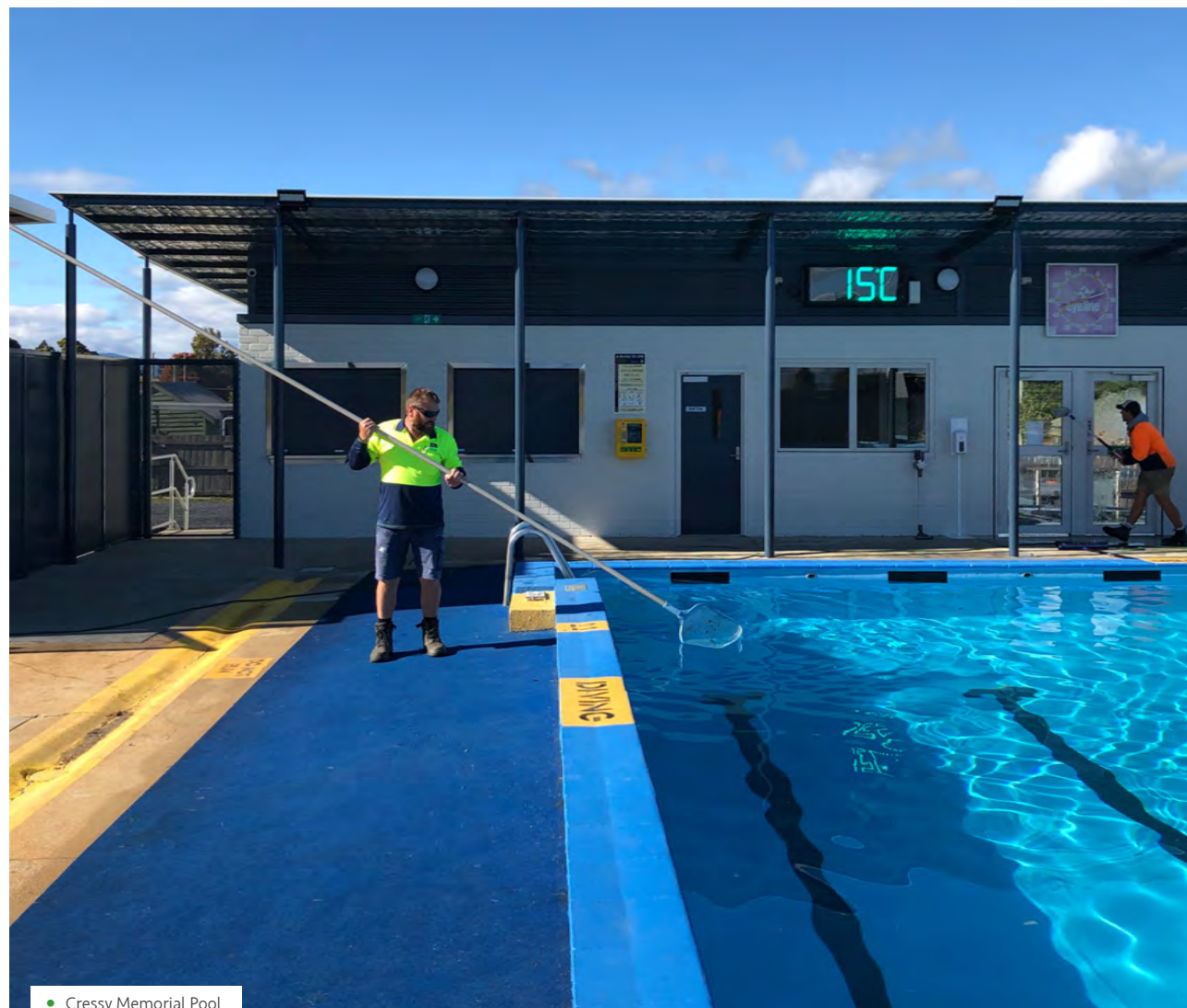
The Cressy Swimming Pool Complex opened in 1965. Apart from the renovation of the changerooms in 2010, the complex has only had regular maintenance work undertaken.

In 2016 Council commissioned the development of a Master Plan for the complex. The plan identified a number of priorities to address OH&S, compliance standards and contemporary community expectations.

The \$1.3M complex staged upgrade commenced in March 2021, assisted with a State Government grant of \$100,000 and an Australian Government grant of \$400,000.

The first two stages are due for completion by the commencement of the 2021/2022 swim season and comprise a new kiosk and main entrance, large undercover seating area, new automated pool covers, shade structures, and a new gel coat on the main pool.

Further stages include redevelopment of the old concourse, upgrading of the car park and associated landscaping.



● Cressy Memorial Pool

KEY ACHIEVEMENTS FOR 2020/21

In 2020/21, Council progressed a number of projects of various scales across the municipal area.

The list below includes some of Council's primary infrastructure achievements over the past financial year.

- Road Reseal Program – \$757,000
- Footpath Program – \$405,000
- Gravel Road Resheeting Program – \$332,000
- Rural Road Reconstruction (sections of Green Rises Road and Macquarie Road) – \$440,959
- New Seccombe Street Connector from northern roundabout at Perth – \$334,000
- Kerb and reconstruct road verge at High Street in Evandale – \$201,000
- Replacement of Pisa Bridge at Cressy to a two-lane concrete structure – \$385,000
- Replacement of three timber bridges with concrete structures – \$564,000
- Completion of the Longford Sports Centre extension and carpark – \$1.92m
- Construction of new amenities for Morven Park at Evandale – \$940,000
- Refurbishments of accommodation units at Ross Caravan Park – \$254,000
- Construction of new Council office amenities, re-roof and installation of solar panels at Longford – \$744,000
- Upgraded playground at Avoca – \$109,000
- New interchange benches, car parking lighting etc at Campbell Town Recreation Ground complex – \$51,000



• Longford Council Chambers

OUR PRIORITIES FOR 2021/22

In 2021/22, Council is focused on continuing its work in bolstering the recovery of our local community from impacts of the COVID-19 pandemic.

Key identified infrastructure projects for the year include:

- New childcare centre at Perth – \$3.5 million
- Upgraded amenities at the Cressy Recreation Ground – \$0.9 million
- Improvements at the Cressy Swimming Pool – \$0.8 million
- Opening of the new Ross Village Green – \$1 million
- Provision of oval irrigation, new public toilet and a tennis hit up wall at the Campbell Town Recreation Ground – \$262,000
- Landscaping of the Perth roundabouts – \$500,000
- Upgrade to the Memorial Hall, amenities and shelter at Longford Victoria Square – \$1.8 million
- Extension the William Street Reserve at Perth with footbridge and associated footpath – \$310,000
- Perth Recreation Ground electronic scoreboard, carpark and other improvements – \$302,000
- Perth reserves toilet and shelter improvements – \$300,000
- Car parking and improvements on Queen Street, and stormwater improvements in High Street, Campbell Town – \$365,000
- Rural Roads Reconstruction (sections of Glen Esk Road at Nile and Barton Road at Campbell Town) – \$0.9 million
- Re-roof Evandale Town Hall – \$175,000
- Footpath Program – \$0.7 million
- Design and commencement of Main Street Improvement Programs in Campbell Town, Longford and Perth – \$3 million



CAPITAL WORKS PROGRAMME 2020-2021

ROAD INFRASTRUCTURE

All areas

Replacement of existing cracked asphalt footpath with concrete	ONGOING
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Campbell Town

Barton Road – road reconstruction, intersection & fencing	IN PROGRESS
Macquarie Road – road reconstruction	ACHIEVED
Queen Street – car parking changes	DEFERRED

Cressy

Gatenby Street – road seal, kerb & gutter and verge	ACHIEVED
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Evandale

Arthur Street – concrete footpath construction	ACHIEVED
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Longford

Burghley Street – Sports Centre carpark and lighting	ACHIEVED
High Street – reconstruct verge	ACHIEVED
Hobhouse Street – road seal, kerb & gutter and verge	ACHIEVED
Malcombe Street – concrete footpath construction and driveways	ACHIEVED
Pultney Street – concrete footpath construction and driveways	ACHIEVED
Recreation Ground – road seal	ACHIEVED
Entrance Roundabout – landscaping	ONGOING

Perth

Arthur Street – concrete footpath construction	ACHIEVED
Drummond Street – concrete footpath, kerb & gutter, road seal and verge	ACHIEVED
Elizabeth Street – kerb & gutter, road seal and verge	ACHIEVED
George Street – concrete footpath, kerb & gutter, road seal and verge	ACHIEVED
Norfolk Street – concrete footpath, reconstruction, kerb & gutter	ACHIEVED
Secombe Street – road construction	ACHIEVED

ROAD INFRASTRUCTURE (continued)

Youl Road – concrete footpath, kerb & gutter, road seal and verge	DEFERRED
Bypass (associated works) – Main Street Program	DEFERRED
William Street Reserve – concrete footpath construction	DEFERRED
Ross	
Bond Street – gravel footpath construction	ACHIEVED

BRIDGES

Storrs Creek Road, Avoca – Tasmania Creek – Concrete abutments	ACHIEVED
Hop Valley Road, Longford – Garcias Creek – Concrete abutments	ACHIEVED
Verwood Road, Ross – Ellinthorpe Creek – Concrete abutments	ACHIEVED
Pisa Bridge, Cressy – Replace single lane with double lane bridge	ACHIEVED

URBAN STORMWATER/DRAINAGE

Undertake specific stormwater/drainage projects as detailed in the works program including:

Evandale – Barclay Street	ONGOING
Campbell Town/Ross – Flood modelling stage 2	ACHIEVED
Longford – Recreation Ground – Replace stormwater line	ACHIEVED
Longford – Paton Street – Basin batters	ACHIEVED
Perth – Sheepwash Creek – subdivision and public open space	ONGOING
Perth – Norfolk Street – WSUD design	ACHIEVED
Perth – Phillip Street – culvert extension	ACHIEVED
Perth – Drummond Street – culvert replacement	ACHIEVED
Perth – Cromwell Street – culvert replacement	ACHIEVED
Western Junction – TRANSlink – (Stage 1 detention basin)	IN PROGRESS
Side Entry Pit Program	ONGOING

RECREATION, BUILDING & COMMUNITY

Install street furniture, play equipment, shelters	ONGOING
Install banner poles – Campbell Town, Cressy	ACHIEVED
Upgrade Entrance Statements – Landscaping/Beautification	ONGOING

Avoca

Boucher Park – Fence replacement	DEFERRED
Museum – Air conditioners	ACHIEVED
Public Toilet – Gates, building improvements, septic tank upgrade	DEFERRED

Campbell Town

Units – Upgrade	ACHIEVED
Campbell Town Recreation Ground	
Main entry	DEFERRED
Toilet replacement	IN PROGRESS
Interchange benches, storage, etc	ACHIEVED
Landscaping	ACHIEVED
Oval – top dressing, irrigation	IN PROGRESS
Tennis Courts – shade shelter	IN PROGRESS

Cressy

Cressy Recreation Ground	
Clubroom/amenities upgrade	IN PROGRESS
South boundary fence	ACHIEVED
Lighting of training oval	DEFERRED
Cressy War Memorial Pool improvements	IN PROGRESS
Memorial Clock – Upgrade	IN PROGRESS
Motor Home dump point, carpark	DEFERRED

Epping Forest

Hall – Weatherboard replacement	ACHIEVED
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Evandale

Falls Park	
Entrance upgrade	ACHIEVED
Pavilion painting	ACHIEVED
Pioneer Park – toilet upgrade (male & disabled)	DEFERRED
Morven Park Recreation Ground – buildings/amenities upgrade	ACHIEVED

Liffey

Hall – Roof, gutter, ceiling cleaning	ACHIEVED
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Longford

Cemetery – Toilet upgrade	DEFERRED
Longford – Main Street Program – Memorial Hall, etc.	IN PROGRESS
Longford Sports Centre – Entry, meeting room toilet access, roofing, etc.	ACHIEVED

Perth

Bypass Works – Roundabouts, tree corridors	IN PROGRESS
Early Learning Centre, Fore Street	IN PROGRESS
Perth Recreation Ground	
amenities, storage shed design	DEFERRED
top dressing	ACHIEVED

Ross

Ross Drill Hall – Painting, carpet	ACHIEVED
Caravan Park	ACHIEVED
Village Green development	IN PROGRESS



REPORTING ON LEGISLATIVE REQUIREMENTS

PUBLIC TENDERS

LIST OF CONTRACTS AWARDED OVER \$100,000 excl. GST (Local Government Act)

DESCRIPTION OF CONTRACT	PERIOD OF CONTRACT	VALUE OF TENDER AWARDED (EXCL. GST)	BUSINESS NAME (SUCCESSFUL CONTRACTOR)	BUSINESS ADDRESS (SUCCESSFUL CONTRACTOR)	MINUTE REFERENCE	CONTRACT NO.
Kerbside Waste Collection	1 July 2019 to 30 June 2026	Urban & rural fortnightly refuse collection	JJ's Waste & Recycling	3 Grant Street, Cleveland QLD 4163	263/19	19/11
Kerbside Recycling Collection	1 July 2020 to 1 April 2027	Collections @ \$1.49	Veolia Environmental Services	PO Box 431, Rosny TAS 7018	095/20	19/25
Kerbside Recycling Processing	Commenced 1 July 2010	Tonnes collected @ \$48.20 per Tonne	Veolia Environmental Services	PO Box 431, Rosny TAS 7018	134/10 & 26/19	10/03A
Council Waste Clearance & Bin Hire	1 July 2018 to 30 June 2021	Est \$147,435 clearance \$29,858 bin hire but based on no. of clearances	Just Waste	PO Box 499, Prospect TAS 7250	101/18	18/03
Management of Waste Transfer Stations	1 July 2020 to 30 June 2023	\$220,323	Just Waste	PO Box 499, Prospect TAS 7250	135/20	20/04
Land Use Planning & Development Strategy	Commenced 1 November 2017	\$125,765	Johnston McGee & Gandy	117 Harrington Street, Hobart TAS 7000	302/17	
Seccombe St Road Construction – Minerva Drive to Roundabout		\$293,480	Sherriff Civil Contracting	PO Box 230, Mowbray TAS 7248	446/20	20/20
Cressy Recreation Ground & Cressy Pool Redevelopment – Construction		\$2,780,165	Vos Construction	3 Hudson Fysh Drive, Western Junction TAS 7212	444/20	20/16
Norfolk Street Perth Subdivision – construction		\$367,997	Zanetto Civil Construction	3 Killafaddy Road, St Leonards TAS 7250	327/20	20/14
Morven park Recreation Ground Change Room Facility upgrade – construction		\$899,919	Vos Construction	3 Hudson Fysh Drive, Western Junction TAS 7212	280/20	20/12
Spraying of Roadsides and Footpaths	to 30 June 2021	Bi-Annual Tender	Spider Pest & Weed Control	PO Box 329, Beauty Point TAS 7270	194/19	19/03
Supply and Delivery of Road Maintenance Gravel	to 30 June 2021	Bi-Annual Tender	Gradco Pty Ltd	PO Box 290, Newstead TAS 7250	194/19	19/04(i)
Supply and Delivery of Road Maintenance Gravel	to 30 June 2021	Bi-Annual Tender	Boral Construction Materials	PO Box 36, Launceston TAS 7250	194/19	19/04(ii)
Supply and Delivery of Road Pug Base Gravel	to 30 June 2021	Bi-Annual Tender	BIS Industrial Logistics	PO Box 494, Albion, QLD 4010	194/19	19/04
Supply of Bituminous Resealing of Roads	to 30 June 2021	Bi-Annual Tender	Crossroads Civil Contracting Pty Ltd	73-79 Lilydale Road, Rocherlea TAS 7248	194/19	19/05

BIENNIAL CONTRACTS FOR INFORMATION ONLY

DESCRIPTION OF CONTRACT	PERIOD OF CONTRACT	VALUE OF TENDER AWARDED (EXCL. GST)	BUSINESS NAME (SUCCESSFUL CONTRACTOR)	BUSINESS ADDRESS (SUCCESSFUL CONTRACTOR)	MINUTE REFERENCE	CONTRACT NO.
Construction of Concrete Kerb and Gutter & Crossovers	to 30 June 2021	Bi-Annual Tender	Crossroads Civil Contracting Pty Ltd	73-79 Lilydale Road, Rocherlea TAS 7248	194/19	19/06(i)
Construction of Concrete Kerb and Gutter & Crossovers	to 30 June 2021	Bi-Annual Tender	PJ Contracting & Kerbing	PO Box 31, Mowbray Heights TAS 7248	194/19	19/06(ii)
Construction of Asphalt Footpaths, Driveways & Road Digouts	to 30 June 2021	Bi-Annual Tender	North Seal Pty Ltd	5A Ray Street, Invermay TAS 7248	194/19	19/07
Construction of Concrete Footpaths & Driveways	to 30 June 2021	Bi-Annual Tender	Crossroads Civil Contracting Pty Ltd	73-79 Lilydale Road, Rocherlea TAS 7248	194/19	19/08(i)
Construction of Concrete Footpaths & Driveways	to 30 June 2021	Bi-Annual Tender	PJ Contracting & Kerbing	PO Box 31, Mowbray Heights TAS 7248	194/19	19/08(ii)

NON APPLICATION OF PUBLIC TENDER POLICY

DESCRIPTION OF CONTRACT	PERIOD OF CONTRACT	VALUE OF TENDER AWARDED (EXCL. GST)	BUSINESS NAME (SUCCESSFUL CONTRACTOR)	BUSINESS ADDRESS (SUCCESSFUL CONTRACTOR)	MINUTE REFERENCE	CONTRACT NO.
No item during 2020/2021						

ATTENDANCE AT COUNCIL AND COMMITTEE MEETINGS BY COUNCILLORS

(LOCAL GOVERNMENT ACT 1993)

Please refer to table on page 13 for details of attendance.

ELECTED MEMBER ALLOWANCES AND EXPENSES

(LOCAL GOVERNMENT ACT 1993)

During 2020/2021 Council provided allowances and reimbursements of all reasonable expenses to the Mayor, Deputy Mayor and Councillors. The total amount of these payments was \$213,595 (compared to \$214,137 the previous year). Please refer to page 13 for further breakdown of allowance and expense payments.

REMUNERATION STATEMENT

(LOCAL GOVERNMENT ACT 1993)

The remuneration statement is provided for those positions designated by Council as senior positions under the Act, and includes salary payable plus any other allowances or benefits paid or provided for the benefit of the employee. Reported in Financial Statements, see Note 10.1(c).

GRANTS & BENEFITS

(LOCAL GOVERNMENT ACT 1993)

During 2020/2021 Council donations under section 77 are listed on pages 25, 32 and 39, and rate remissions under its Rate Remission Policy totalling \$5,873.46 (2019/2020 \$5,764), under Rate Incentive for New Development policy nil (2019/20 nil), and under Covid Recovery Relief policy \$32,393 (2019/20 nil).

DONATION OF LAND

(LOCAL GOVERNMENT ACT 1993)

During 2020/2021 Council made no donations of land under section 177.

PUBLIC INTEREST DISCLOSURES STATEMENT

(PUBLIC INTEREST DISCLOSURES ACT 2012)

Copies of the current *Public Interest Disclosures Act 2002* procedures of the Northern Midlands Council can be accessed on Council's website at www.northernmidlands.tas.gov.au or in hard copy at the Council offices situated at 13 Smith Street, Longford.

During the 2020/2021 financial year, the following disclosures were made to the Northern Midlands Council with regard to the *Public Interest Disclosures Act 2002*.

LEGISLATIVE REQUIREMENT	NUMBER	TYPE OF DISCLOSURE
Number and types of disclosures made to Northern Midlands Council during the year that the Northern Midlands Council determines to be public interest disclosures.	Nil	N/A
Number of disclosures determined by the Northern Midlands Council to be public interest disclosures that it investigated during the year.	Nil	N/A
Number and types of disclosed matters referred to the Northern Midlands Council by the Ombudsman during the year.	Nil	N/A
Number and types of disclosed matters referred during the year by the Northern Midlands Council to the Ombudsman.	Nil	N/A
Number and types of investigations of disclosed matters taken over by the Ombudsman from the Northern Midlands Council during the year.	Nil	N/A
Number and types of disclosed matters the Northern Midlands Council has decided not to investigate during the year.	Nil	N/A
Number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation.	Nil	N/A

ENVIRONMENTAL HEALTH STATEMENT

(PUBLIC HEALTH ACT 1997
AND THE FOOD ACT 2003)

Council is committed to protect and promote the health and wellbeing of its communities and spent \$38,013 on health projects in 2020/2021 (2019/2020 \$57,138). Please refer to page 44 for further details of Council's Community Health Report.

RIGHT TO INFORMATION

(RIGHT TO INFORMATION ACT 2009)

The *Right to Information Act* provides the opportunity for public access to Council documents.

The Act establishes a legally enforceable right for the community to access information in document form held by Council. Council received six applications under the Right to Information for the period 1 July 2020 to 30 June 2021. Requests for access to information under the Right to Information Act should be in writing. Requests are to be lodged with the General Manager at the Council Chambers in Longford. Enquiries regarding Right to Information can also be made by telephone.



● Ross Bridge



● Perth's Blue Tree (mental health awareness project)

CODE OF CONDUCT COMPLAINTS

(LOCAL GOVERNMENT ACT 1993)

The requirements in relation to Code of Conduct, Complaints and Complaint Resolution are stipulated in Division 3A of the *Local Government Act*.

One Code of Conduct complaint was received during 2020/2021 (no complaints were upheld during 2019/2020).

CUSTOMER REQUESTS/ COMPLAINTS RECEIVED

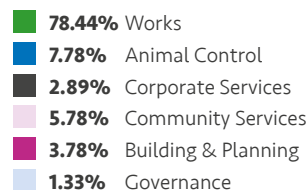
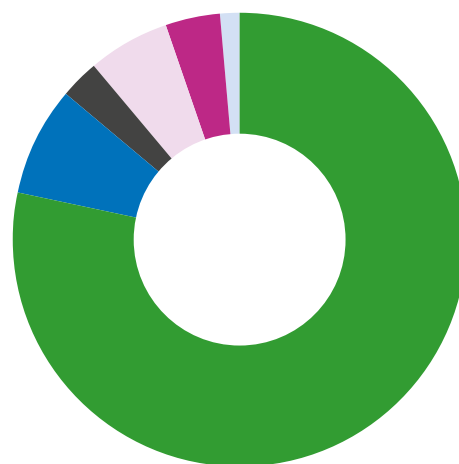
(LOCAL GOVERNMENT ACT 1993)

In accordance with s339F(5) of the *Local Government Act*, the general manager is to provide the council with a report at least once a year of the number and nature of complaints received.

A total of 450 customer requests were recorded by Council in the period, the following graph depicts the nature of the requests.

Integrity Commission advised that no complaints were received in the 2020/2021 year in relation to the Northern Midlands Council.

Customer Requests 2020/21



● Campbell Town convict brick trail

UNDERSTANDING THE FINANCIAL REPORT



Council prepares its financial statements in accordance with the Australian Accounting Standards, using particular terminology and conventions that may not be familiar to some readers. This overview may assist readers understand outcomes stated in the financial statements.

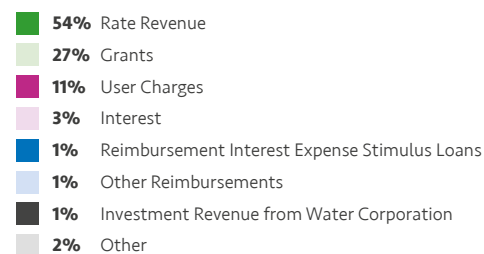
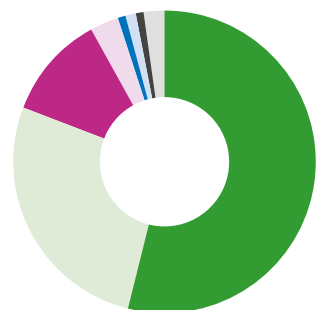
WHAT ARE THE FINANCIAL STATEMENTS?

The four major disclosures, which are

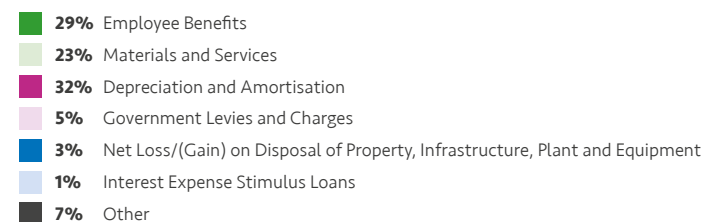
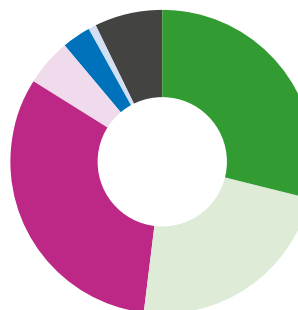
- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

are collectively known as the “Financial Statements”, these documents provide an overview of the transactions that occurred during the year and a summary of the financial status of Council at the end of the year.

Where the dollars come from
(operating income)



Where the dollars go
(operating expenditure)



THE FINANCIAL STATEMENTS

The Statement of Comprehensive Income

The Statement of Comprehensive Income provides information relating to:

- the sources of revenue earned (where the money comes from); and
- the operating expenses incurred (what the money has been spent on); during the financial year.

It should be noted that the expenses relate only to the operating expenses (or day-to-day expenses) and do not include costs associated with the purchase or building of assets.

Although the costs of the purchase or building of assets are not included in these operating expenses, provision for the cost of the depreciation of these assets is included in the operating expenses.

The depreciation expense is the equivalent portion of the asset that has been used during the financial year. The inclusion of depreciation on these assets in the operating expenses ensures that Council matches the cost of the asset to the period in which it is used rather than just the period in which it was constructed or purchased.

It is important to note the *Surplus (Deficit)* for the period.

Statement of Financial Position

The Statement of Financial Position provides a snapshot of Council's financial situation at the end of the financial year (30 June). It reflects:

- what Council owns – its assets; and
- what Council owes – its liabilities.

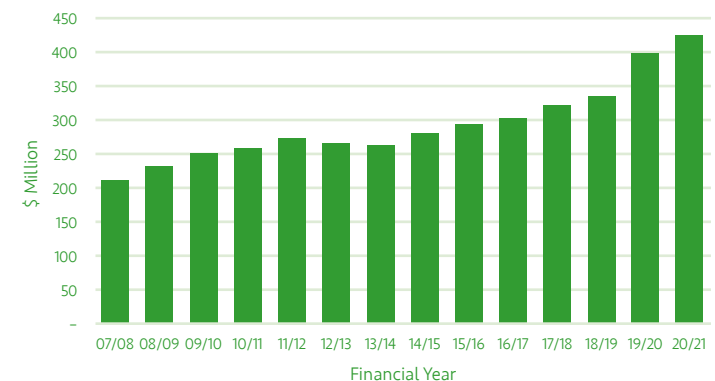
The bottom line of the Statement of Financial Position is Net Assets (Liabilities). This reflects the net worth of Council. The Assets and Liabilities are separated into Current and Non-Current categories, Current Assets and Liabilities are those which will fall due within the next reporting period (the next financial year).

Current & Non-Current Assets

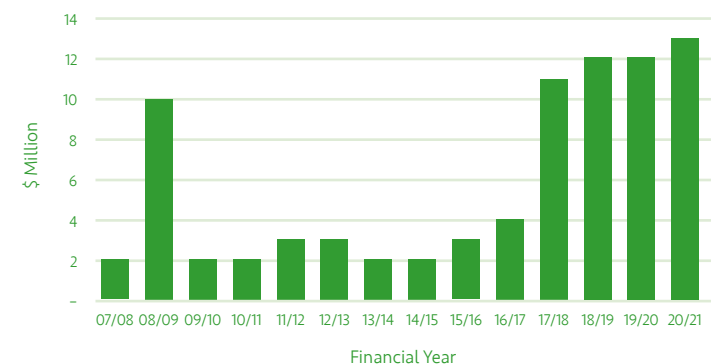
Current & Non-Current Assets include:

- Cash & cash equivalents – cash held in the bank, petty cash and cash investments such as term deposits.
- Trade & other Receivables – monies owed to Council by ratepayers and others who have been invoiced or billed.
- Other Assets – inventory and services which have been prepaid and monies owed to Council for which no invoice had been raised as at 30 June.
- Property held for Resale – land which Council plans to sell in the next financial year.
- Property, Plant & Infrastructure – land, buildings, roads, vehicles, equipment, etc. which have been accumulated by Council.
- Investments and Loans (receivable).

Council Assets



Council Liabilities



Current & Non-Current Liabilities

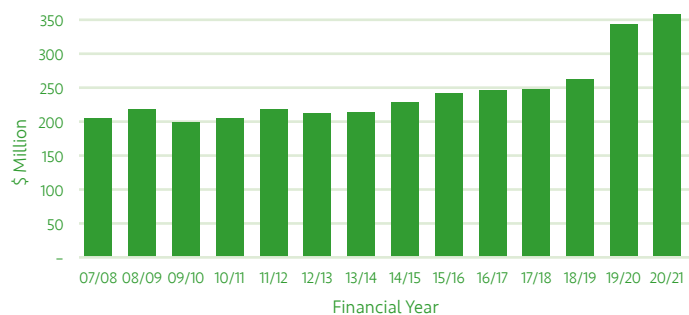
Current & Non-Current Liabilities include:

- Trade and other Payables – people and businesses to whom Council owes money.
- Trust Funds and Deposits – money held by Council on behalf of third parties.
- Provisions (Employee Benefits) – the accrued value of Long Service Leave and Annual Leave payable to employees of Council.
- Interest Bearing Liabilities – the outstanding balance Council owes on bank loans or on any bank overdraft. Current borrowings represent the amount to be repaid in the next financial year.

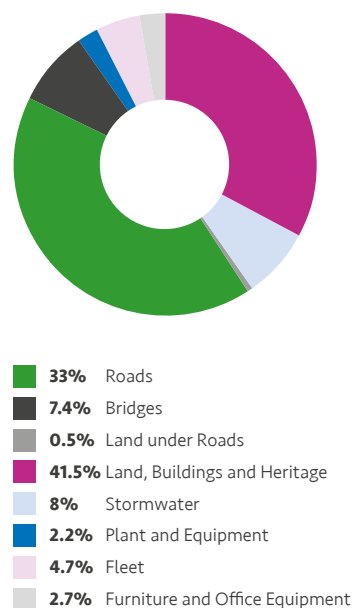
Net Assets

This term describes the difference between the value of Total Assets and Total Liabilities and represents the net worth of Council as at 30 June.

Total Property, Plant and Infrastructure Asset Value



2020/2021 Assets Purchased, Constructed and Received

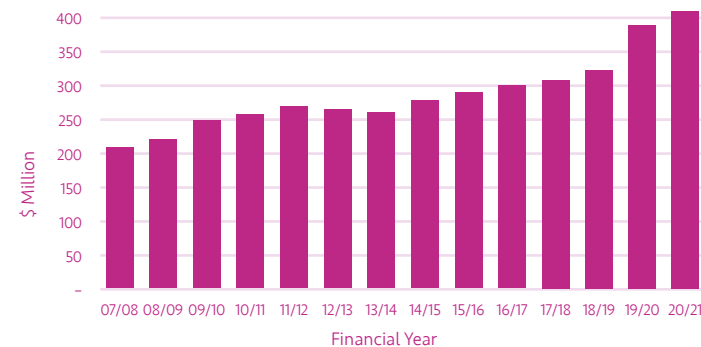


Ratepayer Equity

This is the term used to describe the components of the Net Assets, which are:

- Accumulated Surplus – the value of all net assets, other than the Asset Revaluation Reserve and Other Reserves (listed below), which have been accumulated over time.
- Asset Revaluation Reserve – the difference between the previously recorded value of assets and their current valuations.
- Other Reserves – Funds that have restrictions placed on their use and are not readily available for use by Council.

Council Equity



Statement of Changes in Equity

During the course of the year the values which make up Equity can change. This statement shows the values of such changes and how these changes arose.

The main reasons for a change in equity stem from:

- the “Surplus(Deficit)” from operations, described in the Statement as Surplus(Deficit) from continuing operations;
- the use of monies from Council’s reserves;
- revaluation of assets - this takes place on a regular basis and when existing assets are taken up in the books for the first time.

Statement of Cash Flows

The Statement of Cash Flows summarises cash payments and cash receipts for the year. The value in this Statement may differ from those shown in the Income Statement because the Income Statement is prepared on an accrual accounting basis. Council’s cash arises from, and is used in, three main areas:

Cash Flows from Operating Activities

- Payments (outflows) – all cash paid by Council from its bank account to staff, creditors and other persons, but does not include any costs associated with the creation of any assets.
- Receipts (inflows) – all cash receipts arising from the general operations of Council. It includes rates, general trading sales and debtors, grants and interest earnings, but does not include cash from the sale of any assets.

Cash Flows from Investing Activities

The accounting term Investing Activities relates to the construction and purchase of fixed assets (outflows) and sale of assets (inflows) such as land, buildings, equipment and other long-term revenue producing assets.

Cash Flows from Financing Activities

This is where the receipt and repayment of borrowed funds are recorded.

The bottom line of the Statement of Cash Flows is the Cash at the End of the Financial Year. This shows the cash position of Council to meet its debts and other liabilities.

Notes to the Accounts

The Notes are a very important and informative section of the report. The Australian Accounting Standards are not prescriptive in a lot of issues. Therefore, to enable the reader to understand the basis on which the values shown in the Statements are established it is necessary to provide details of Council’s accounting policies. These are described in Note 1.

Apart from the accounting policies, the Notes also give details behind many of the summary figures contained in the Statements. The Note numbers are shown beside the relevant items in the Statement of Comprehensive Income, Statement of Financial Position and the Statement of Cash Flows.

Where Council wishes to disclose other information which cannot be incorporated into the Statements then this information is shown in the following Notes. Other Notes, include:

- the cost of the various functions of Council;
- the breakdown of expenses, revenues, reserves and other assets;
- contingent assets and liabilities;
- transactions with persons related to Council; and
- financial performance indicators.

The Notes should be read at the same time as, and together with, the other parts of the Financial Report to have a clear understanding of the accounts.

Certification

The Certification of the Accounts is made by the General Manager that, in his opinion, the Financial Statements met all the statutory and professional report requirements.

Auditor General’s Report

The Independent Audit Report provides the reader with an external independent opinion of the Financial Statements. It confirms that the Financial Report has been prepared in accordance with relevant legislation and professional standards and that it is a fair representation of the financial affairs of Council.





FINANCIAL REPORT



• Morven Park Recreation Ground redevelopment, Evandale

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STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2021

	NOTE	2021 \$	2020 \$	2021 (BUDGET) \$
Income from continuing operations				
Recurrent income				
Rate revenue	3.1.	11,670,917	11,360,167	11,636,820
User charges	3.2.	2,423,415	2,104,443	2,082,551
Grants – recurrent	3.3.	5,825,531	3,855,728	3,960,090
Interest	3.4.	530,598	612,238	413,500
Reimbursement interest expense stimulus loans		272,007	272,007	272,007
Other reimbursements		172,285	122,878	88,945
Investment revenue from Water Corporation	3.5.	234,000	234,000	-
Other income	3.6.	423,210	494,055	114,437
		21,551,961	19,055,513	18,568,350
Capital Income				
Grants – capital	3.3.	3,378,768	1,461,391	3,129,558
Non-monetary contributions	3.7.	1,784,259	375,142	524,114
		5,163,027	1,836,533	3,653,672
Total Income from continuing operations		26,714,988	20,892,046	22,222,022
Expenses from continuing operations				
Employee benefits expense	4.1.	(5,726,841)	(5,490,014)	(5,602,682)
Interest expense stimulus loans		(272,007)	(272,007)	(272,007)
Materials & services	4.2.	(4,616,944)	(4,954,534)	(5,410,185)
Net gain/(loss) on disposal of property		(612,735)	(1,259,681)	(602,390)
Depreciation and amortisation expense	4.3.	(6,355,777)	(6,284,247)	(6,283,369)
Government levies and charges		(1,000,239)	(868,978)	(861,582)
Other operating expenses	4.4.	(1,309,802)	(1,353,932)	(1,088,580)
Total expenses from continuing operations		(19,894,345)	(20,483,393)	(20,120,795)
Result from continuing operations		6,820,643	408,653	2,101,227
Other comprehensive income				
Items that will not be reclassified to surplus or deficit				
Net asset revaluation increment / (decrement)	6.2.	10,742,703	75,574,902	-
Fair value adjustment on equity investment				
– Investment in Water Corporation	6.3.	2,958,131	(10,795,926)	-
Total other comprehensive income		13,700,834	64,778,976	-
Total comprehensive Result		20,521,477	65,187,629	2,101,227

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

as at 30 June 2021

	NOTE	2021 \$	2020 \$
Assets			
Current Assets			
Cash and cash equivalents	5.1.	7,268,155	6,084,172
Trade and other receivables	5.2.	1,105,699	793,290
Inventories		6,308	20,448
Investments	5.1.	5,873,967	4,506,466
Loans receivable	5.2.	1,900,000	-
Assets held for sale	5.3.	315,081	-
Total Current Assets		16,469,210	11,404,376
Non-Current Assets			
Property, infrastructure, plant and equipment	6.1.	360,945,910	345,781,032
Investment in Water Corporation	6.3.	38,457,679	35,499,548
Investment term deposits		6,550,000	6,550,000
Loans receivable	5.2.	-	1,900,000
Total Non-Current Assets		405,953,589	389,730,580
Total Assets		422,422,799	401,134,956
Liabilities			
Current Liabilities			
Trade and other payables	7.1.	3,073,616	2,565,854
Short term provisions	7.2.	1,356,011	1,278,340
Loan payable	7.3.	1,900,000	-
Total Current Liabilities		6,329,627	3,844,194
Non-Current Liabilities			
Loan payable	7.3.	6,570,000	8,470,000
Long term provisions	7.2.	296,829	115,890
Total Non-Current Liabilities		6,866,829	8,585,890
Total Liabilities		13,196,456	12,430,084
Net Assets		409,226,343	388,704,872
Equity			
Reserves	8.1.	238,331,471	224,630,636
Accumulated surplus		170,894,872	164,074,236
Total Equity		409,226,343	388,704,872

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2021

2021	NOTE	ACCUMULATED SURPLUS \$	ASSET REVALUATION RESERVE \$	FAIR VALUE RESERVE \$	TOTAL \$
Balance at 1 July 2020		164,074,236	232,528,733	(7,898,097)	388,704,872
Net result for the year		6,820,643	-	-	6,820,643
Other comprehensive income					
Fair value adjustments	6.3.,5.3.	-	-	2,958,131	2,958,131
Net asset revaluation increment/(decrement)	6.2.	-	10,742,703	-	10,742,703
Balance at 30 June 2021		170,894,873	243,271,436	(4,939,966)	409,226,343

2020	NOTE	ACCUMULATED SURPLUS \$	ASSET REVALUATION RESERVE \$	FAIR VALUE RESERVE \$	TOTAL \$
Balance at 1 July 2019		164,496,278	156,953,831	2,897,830	324,347,939
Change in accounting policy to reflect the retrospective adjustments – adoption of AASB 15		(830,696)	-	-	(830,696)
Balance at 1 July 2019 restated		163,665,582	156,953,831	2,897,830	323,517,243
Net result for the year		408,652	-	-	408,652
Other comprehensive income					
Fair value adjustments	6.3.,5.3.	-	-	(10,795,926)	(10,795,926)
Net asset revaluation increment/(decrement)	6.2.	-	75,574,902	-	75,574,902
Balance at 30 June 2020		164,074,236	232,528,733	(7,898,097)	388,704,872

The above statement of changes in equity is to be read in conjunction with the notes to and forming part of the financial report.

STATEMENT OF CASH FLOWS

for the year ended 30 June 2021

	NOTE	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Rates		11,215,689	10,750,590
User charges (inclusive of GST)		2,579,613	2,531,618
Grants (inclusive of GST)		5,609,072	3,994,917
Interest received		537,528	656,588
Investment revenue from Water Corporation		234,000	234,000
Other receipts (inclusive of GST)		545,670	616,930
Receipts from Australian Tax Office		965,454	1,057,656
Materials and services (inclusive of GST)		(5,191,319)	(6,964,012)
Levies paid (inclusive of GST)		(1,000,239)	(868,978)
Employee costs		(5,624,340)	(5,281,562)
Other payments (inclusive of GST)		(656,645)	(753,454)
Net cash provided by/(used in) operating activities	9.1.	9,214,483	5,974,293
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for property, infrastructure, plant and equipment		(10,148,206)	(7,459,428)
Proceeds from sale of property, infrastructure, plant and equipment		226,696	13,008
Capital grants		3,258,511	1,821,267
Transfers from investments		1,163,456	2,407,968
Transfers of cash to investments		(2,530,957)	-
Net cash provided by/(used in) investing activities		(8,030,500)	(3,217,185)
CASH FLOWS FROM FINANCING ACTIVITIES:			
Interest paid stimulus loans		(272,007)	(272,007)
Reimbursement of interest expense stimulus loans		272,007	272,007
Net cash provided by (used in) financing activities		-	-
Net increase/(decrease) in cash and cash equivalents held		1,183,983	2,757,108
Cash and cash equivalents at beginning of year		6,084,172	3,327,064
Cash and cash equivalents at end of financial year	5.1.	7,268,155	6,084,172

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

NOTE 1: OVERVIEW

The Northern Midlands Council was established on 2nd of April 1993 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 13 Smith Street Longford Tasmania.

The purpose of the Council is to:

- provide for the peace, order and good government in the municipality;
- to promote the social, economic and environmental viability and sustainability of the municipal area;
- to ensure that resources are used efficiently and effectively and services are provided in accordance with the Best Value Principles to best meet the needs of the local community;
- to improve the overall quality of life of people in the local community;
- to promote appropriate business and employment opportunities;
- to ensure that services and facilities provided by the Council are accessible and equitable;
- to ensure the equitable imposition of rates and charges; and
- to ensure transparency and accountability in Council decision making.

NOTE 2: BASIS OF ACCOUNTING

These financial statements are a general purpose financial report that consists of a Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the Local Government Act 1993 (LGA1993) (as amended). Council has determined that it does not have profit generation as a prime objective. Consequently, where appropriate, Council has elected to apply options and exemptions within accounting standards that are applicable to not-for-profit entities.

This financial report has been prepared on an accruals basis, on an going concern basis, and under the historical cost convention except for the revaluation of certain assets (as described in the Notes), with all amounts presented in Australian dollars.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

All funds through which Council controls resources to carry out its functions have been included in the financial report. In the process of reporting on the Northern Midlands Council as a single unit, all transactions and balances between those funds (e.g. loans and transfers) have been eliminated. The recording of transactions and balances for internal borrowings has been eliminated.

In the application of Australian Accounting Standards, Council is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

2.1 FUNCTIONS/ACTIVITIES OF THE COUNCIL

(a) Revenue, expenditure and assets attributable to each function as categorised in (b) below:

	GRANTS \$	OTHER \$	TOTAL REVENUE \$	TOTAL EXPENDITURE \$	SURPLUS/ (DEFICIT) \$	ASSETS \$
Governance						
2020–2021	408,730	2,222,938	2,631,668	2,656,574	(24,906)	118,884,961
2019–2020	155,462	2,087,810	2,243,272	2,409,084	(165,812)	104,799,933
Regulatory and community services						
2020–2021	118,365	692,115	860,304	850,986	9,318	1,324,193
2019–2020	58,648	725,235	783,883	910,118	(126,235)	1,179,480
Development services						
2020–2021	145,984	1,262,611	1,408,595	1,044,677	363,918	279,379
2019–2020	79,789	1,222,948	1,302,737	1,238,200	64,537	273,709
Works and infrastructure						
2020–2021	8,531,220	13,283,201	21,814,421	15,341,776	6,472,313	301,934,268
2019–2020	5,023,220	11,538,934	16,562,154	15,925,992	636,162	294,881,834
Total						
2020–2021	9,204,299	17,460,864	26,714,988	19,894,013	6,820,643	422,422,799
2019–2020	5,317,119	15,574,927	20,892,046	20,483,394	408,652	401,134,956

(b) Component functions/activities

Governance

The provision of elected representation, executive support, strategic planning and public relations services to Council

Regulatory & Community Services

The provision of the following services to Council:

- Community Services Management
- Economic Development
- Tourism Promotion
- Health & Environmental Management

Development Services

The provision of the following services to Council

- Planning
- Building & Plumbing

Works & Infrastructure

Maintenance and construction of Council's infrastructure and facilities

NOTE 3: INCOME

3.1 RATE REVENUE

Council uses assessed annual value (AAV) determined by the Valuer General as the basis for calculation of general rates for all properties within the Municipality. The latest general revaluation of properties for rating purposes was first applied in the rating year commencing 1 July 2019. The valuation base used to calculate general rates for 2020/21 was \$ 162,693,358 (2019/20 \$160,543,802).

	2021 \$	2020 \$
General rates	10,195,137	9,928,995
Other rates	23,101	23,680
Fire levy	639,010	625,187
Kerbside refuse collection	813,669	782,305
	11,670,917	11,360,167

Accounting Policy

Council recognises revenue from rates and annual charges for the amount it is expected to be entitled to at the beginning of the rating period to which they relate, or when the charge has been applied. Rates and charges in advance are recognised as a financial liability until the beginning of the rating period to which they relate.

3.2 USER CHARGES

	2021 \$	2020 \$
Statutory fees	1,143,028	849,237
Rental/leases	422,774	361,218
Non-statutory fees	857,613	893,988
	2,423,415	2,104,443

Accounting Policy

Council recognises revenue from user fees and charges when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided. Rental Income is recognised as revenue when the payment is due. Rental payments received in advance are recognised as payable until they are due.

3.3 GRANTS

	2021 \$	2020 \$
Summary of grants		
Federally funded grants	6,299,669	5,174,964
State funded grants	2,904,630	145,155
	9,204,299	5,320,119

Grants — recurrent

	2021 \$	2020 \$
Federally funded recurrent grants		
Australia Day	1,000	-
Australia Day COVID Safe	11,000	-
Employee training	22,716	-
Perth child care	84,329	94,329
Rural & remote child care	73,306	73,290
Rural & remote child care — forum	-	2,389
Commonwealth Government financial assistance grants General Purpose	1,130,401	1,149,932
Commonwealth Government financial assistance grants — Roads	2,459,669	2,460,974
Total Federally funded recurrent grants	3,782,421	3,780,914
State funded recurrent grants		
Free2b Girls program	15,776	222
Health promotion — Active Northern Midlands Youth	9,723	-
Heavy vehicle motor tax grants	74,611	74,592
Perth bypass associated works	458,000	-
Transfer of Perth road assets	1,485,000	-
Total State funded recurrent grants	2,043,110	74,814
Total grants — recurrent	5,825,531	3,855,728

Grants — capital

	2021 \$	2020 \$
Federally funded capital grants received specifically for new or upgraded assets		
Avoca Playground	50,000	-
Campbell Town Recreation Ground Complex	-	300,000
Community Infrastructure (Phase 1)	824,964	-
Community Infrastructure (Phase 2)	191,348	-
Cressy Pool Infrastructure Upgrades	200,000	-
Perth Child Care Centre National Grant	130,000	-
Pisa Bridge Replacement	160,000	-
Roads to Recovery	960,936	1,091,050
Total Federally funded capital grants	2,517,248	1,391,050
State funded capital grants received specifically for new or upgraded assets		
Avoca Hall Kitchen	-	15,641
Avoca Playground	17,606	19,074
Avoca Tourist Info Centre Museum Solar Panels and Heat Pumps	6,410	-
Campbell Town Cenotaph Redevelopment	-	990
Cressy Pool Infrastructure Upgrade	53,679	-
Cressy Recreation Ground Amenities Upgrade	209,334	20,412
Gate Automation Back Creek Flood Levee	9,255	-
Morven Park AFL Leveling the Playing Field	60,000	-
Morven Park Improvements 1	5,605	-
Morven Park Improvements 2	430,300	-
Perth Bypass Associated Works	18,161	-
Phillip Street Perth Bus Stop	8,606	14,224
Recycling Trailer NTWMG	4,625	-
Waste Transfer Station Shed Longford	37,939	-
Total State funded capital grants	861,520	70,341
Total grants — capital	3,378,768	1,461,391

Unspent grants and contributions

Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:

	2021 \$	2020 \$
Operating		
Balance of unspent funds at 1 July	1,912,048	1,814,394
Net movement during year	(25,282)	97,654
Balance of unspent funds at 30 June	1,886,766	1,912,048
Capital		
Balance of unspent funds at 1 July	897,494	744,458
Net movement during year	(120,257)	153,036
Balance of unspent funds at 30 June	777,237	897,494
	2,664,003	2,809,542

Accounting Policy

Council recognises untied grant revenue and those without performance obligations when received. In cases where there is an enforceable agreement which contains sufficiently specific performance obligations, revenue is recognised as or when control of each performance obligations is satisfied. (i.e. when it transfers control of a product or provides a service.) A contract liability is recognised for unspent funds received in advance and then recognised as income as obligations are fulfilled. Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have a continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit. If the transaction is a transfer of a financial asset to enable Council to acquire or construct a recognisable non-financial asset to be controlled by Council (i.e. an in-substance acquisition of a non-financial asset), a contract liability is recognised for the excess of the fair value of the transfer over any related amounts recognised and revenue as the unspent funds are expended at the point in time at which required performance obligations are completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. For the acquisitions of assets, revenue is recognised when the asset is acquired and controlled by the Council.

Government funds received in relation to pensioner rates of \$485,780 (\$458,669 2019/20) have been treated in the Statement of Comprehensive Income as rate revenue.

The Australian Commonwealth Government provides Financial Assistance Grants to Council for general purpose use and the provision of local roads. In 2020-21 the Commonwealth made early payment of two quarterly instalments for the following year totalling \$1,857,132 (\$1,856,915 2019/20). The early receipt of instalments had been anticipated by Council in its original budget and therefore has not resulted in Commonwealth Government Financial Assistance Grants being greater than budgeted.

3.4 INTEREST

	2021 \$	2020 \$
Interest on investments	302,409	407,521
Interest on outstanding rates	228,189	204,717
	530,598	612,238

Accounting Policy

Interest is recognised progressively as it is earned.

3.5 INVESTMENT REVENUE FROM WATER CORPORATION

	2021 \$	2020 \$
Dividend revenue	234,000	196,083
Tax equivalents	-	37,917
Total investment revenue from water corporation	234,000	234,000

Accounting Policy

Dividend revenue is recognised when Council's right to receive payment is established and it can be reliably measured.

3.6 OTHER INCOME

	2021 \$	2020 \$
Private works income	70,330	80,153
Other income	284,495	354,224
Donations	68,385	59,678
Total	423,210	494,055

3.7 CONTRIBUTIONS

	2021 \$	2020 \$
Land	107,000	-
Land under roads	58,284	-
Buildings	-	35,000
Stormwater	887,895	340,142
Roads	731,080	-
	1,784,259	375,142

Accounting Policy

Council recognises contributions without performance obligations when received. In cases where the contributions is for a specific purpose to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and income recognised as obligations are fulfilled.

NOTE 4: EXPENSES

4.1 EMPLOYEE BENEFITS EXPENSE

	2021 \$	2020 \$
Wages and salaries	4,113,683	4,081,699
Annual, sick, long service & other leave paid	1,019,270	936,319
State Government payroll tax	267,185	252,027
Other employee costs	30,887	33,443
Superannuation	614,340	558,600
Workers compensation	129,051	108,096
	6,174,416	5,970,184
Less amounts capitalised	(447,575)	(480,171)
	5,726,841	5,490,013

Accounting Policy

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post employment benefits.

4.2 MATERIALS & SERVICES

	2021 \$	2020 \$
Contractor payments	2,363,744	2,391,546
Materials purchased	790,327	900,419
Consultants	676,074	774,492
Audit fees	31,290	24,790
Electricity costs	234,375	223,458
Insurance	201,873	197,043
Telecommunication costs	60,779	61,917
Other	258,483	380,870
	4,616,944	4,954,534

Accounting Policy

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

4.3 DEPRECIATION AND AMORTISATION EXPENSE

	2021 \$	2020 \$
Property		
Buildings	561,796	526,394
Heritage assets	11,897	9,737
Plant and equipment		
Plant	251,932	258,945
Furniture, fittings, office equipment & computers	181,018	155,337
Fleet	441,888	447,182
Infrastructure		
Flood levee infrastructure	18,882	18,934
Roads	4,068,661	4,053,456
Bridges	382,607	390,794
Stormwater & drainage	437,096	423,469
Total depreciation and amortisation	6,355,777	6,284,248

Accounting Policy

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Buildings, infrastructure, plant and equipment and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component.

Straight line depreciation is charged based on the residual useful life as determined each year.

The estimated useful lives used for each class of depreciable asset are shown below:

FIXED ASSET CLASS	USEFUL LIFE
Land	Unlimited
Land under roads	Unlimited
Buildings	5 to 124 years
Flood levee infrastructure	
— depreciable component	100 years
— non-depreciable component	Unlimited
Furniture, fittings, office equipment and computers	2 to 20 years
Fleet	2 to 20 years
Heritage assets	
— depreciable component	20 to 100 years
— non-depreciable component	Unlimited
Plant	10 to 50 years
Road infrastructure	
— formation/earthworks	Unlimited
— pavement	10 to 90 years
— surface treatment	12 to 80 years
— kerb and channel	15 to 100 years
— street furniture	15 to 100 years
Bridges	20 to 100 years
Stormwater and drainage	80 to 100 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

4.4 OTHER EXPENSES

	2021 \$	2020 \$
Bad debts	554,065	545,511
Donations	226,499	225,879
Councillor allowances	213,595	214,137
Rate remissions and discounts	58,739	76,040
Special Committee expenditure	171,576	215,749
Fringe benefits tax	18,048	16,547
Refunds and reimbursements	52,292	50,070
Work in progress from prior years not capitalised	14,988	10,000
Total other expenses	1,309,802	1,353,933

Accounting Policy

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

NOTE 5: CURRENT ASSETS

5.1 CASH AND CASH EQUIVALENTS AND SHORT TERM INVESTMENTS

	2021 \$	2020 \$
Cash on hand	600	600
Cash at bank	6,996,899	347,623
Cash held by Special Committees of Council	263,687	259,591
Money market call accounts	6,969	476,358
Short term fixed deposits	-	5,000,000
Total cash and cash equivalents	7,268,155	6,084,172
Short term investments	5,873,967	4,506,466
Total cash and cash equivalents and short term investments	13,142,122	10,590,638

Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These include:

	2021 \$	2020 \$
Leave provisions	1,652,507	1,394,230
Monies held in trust	622,543	606,768
Rate revenue in advance	396,701	315,735
User charges in advance	2,833	3,978
Capital grants received in advance	777,237	897,494
Operating grants received in advance	29,633	55,132
Special committee cash held	263,687	259,591
Management and long term financial plans calculated at 1% of gross value of property, plant and infrastructure.	4,879,820	4,664,233
Total restricted funds	8,624,961	8,197,161
Unrestricted cash and cash equivalents and short term investments	4,517,161	2,393,476

Riverworks District

Under section 182 of the Water Management Act 1999, Council Administers funds on behalf of:

	2021 \$	2020 \$
The Lake River Riverworks District		
Opening cash balance	12,699	12,699
Closing cash balance	12,699	12,699

The Lake River Riverworks District aims to minimise environmental harm and risk within the boundaries of its district, complying with all statutory provisions. It is overseen by a management committee that held its most recent meeting on 24th of June 2021.

Accounting Policy

Cash and cash equivalents For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

5.2 TRADE AND OTHER RECEIVABLES

	2021 \$	2020 \$
Current		
Rates debtors	3,602,042	3,124,587
Provision for expected credit loss rates debtors	(3,335,782)	(2,791,188)
Sundry debtors	786,571	400,093
Accrued revenue	52,868	59,798
Loans receivable	1,900,000	-
	3,005,699	793,290
Non-current		
Loans receivable	-	1,900,000
	-	1,900,000

Accounting Policy

Trade and other receivables – Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience, an informed credit assessment and forward looking information. Council has established a provision matrix to facilitate the impairment assessment.

For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

Certain amounts raised by way of rates equivalents (which are not a charge on the land) in respect of Launceston Airport are subject to dispute which had not been resolved at balance date. The amount raised but unpaid at 30 June 2021 was \$3,335,782 (30 June 2020 \$2,782,190). This matter was heard in the Federal Court of Australia and a judgement handed down on the 24th of September 2019 deeming that Council had no standing in the proceedings and as such the decision was awarded in favour of Launceston Airport. Council appealed this decision that it had no standing in the matter and a decision on this appeal was subsequently awarded in Councils favour on the 6 August 2020. Pending the outcome of an appeal of this decision to the High Court by the owners of the airport scheduled for October 2021, proceeding will be returned to the primary judge in the Federal Court for a decision.

Reconciliation of changes in the provision for impairment of receivables is as follows:

	2021 \$	2020 \$
Balance at beginning of the year	2,791,188	2,266,748
Additional impairment loss recognised	553,592	524,554
Amounts written off as uncollectible	-	-
Unused amounts reversed	(8,998)	(114)
Balance at end of the year	3,335,782	2,791,188

	2021 \$	2020 \$
Ageing of trade and other receivables		
Current (not yet due)	2,702,603	2,072,988
Past due by up to 30 days	7,709	242,938
Past due between 31 and 60 days	4,294	7,866
Past due greater than 60 days	291,093	369,498
Total	3,005,699	2,693,290

5.3 ASSETS HELD FOR SALE

	2021 \$	2020 \$
Internal transfer from Land	157,160	-
Internal transfer from Buildings	157,921	-
Total	315,081	-

Accounting Policy

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and is not subject to depreciation. Non-current assets, disposal groups and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

Council has subdivided land at 10 and 32 Norfolk Street, Perth which was originally purchased to improve stormwater management in the West Perth area and provide public open space for the community. The resultant subdivision has created a large area of public open space along with 10 blocks of land, one which has a cottage situated on it. With the exception of the public open space these are currently in the hands of a real estate agent and are expected to be sold within one year. These assets held for sale are valued at fair value less cost to sell.

NOTE 6: NON-CURRENT ASSETS

6.1 SUMMARY – PROPERTY, INFRASTRUCTURE, PLANT & EQUIPMENT

	2021 \$	2020 \$
Total value	492,406,392	469,615,910
Less accumulated depreciation	(131,460,482)	(123,834,878)
Total	360,945,910	345,781,032

6.2 PROPERTY, INFRASTRUCTURE, PLANT & EQUIPMENT

Property

	2021 \$	2020 \$
Land	16,580,298	13,547,934
Land under roads	17,094,467	17,036,183
Total land	33,674,765	30,584,117
Buildings	57,310,528	48,576,827
Less accumulated depreciation	(18,776,809)	(16,529,575)
	38,533,719	32,047,252
Heritage assets	1,467,330	1,443,756
Less accumulated depreciation	(215,483)	(203,586)
	1,251,847	1,240,170
Total buildings	39,785,566	33,287,422
Total property	73,460,331	63,871,539

Infrastructure

	2021 \$	2020 \$
Roads	291,888,181	284,399,218
Less accumulated depreciation	(85,752,673)	(81,885,962)
	206,135,508	202,513,256
Bridges	40,661,914	39,660,908
Less accumulated depreciation	(8,220,789)	(8,017,040)
	32,441,125	31,643,868
Flood levee infrastructure	5,205,942	5,205,942
Less accumulated depreciation	(247,837)	(228,955)
	4,958,105	4,976,987
Stormwater & drainage	45,370,577	42,730,660
Less accumulated depreciation	(11,157,425)	(10,335,896)
	34,213,152	32,394,764
Total infrastructure	277,747,890	271,528,875

Plant and equipment

	2021 \$	2020 \$
Plant	6,012,837	5,749,470
Less accumulated depreciation	(2,984,627)	(2,744,156)
	3,028,210	3,005,314
Fleet	5,437,864	5,358,783
Less accumulated depreciation	(2,320,833)	(2,261,806)
	3,117,031	3,096,977
Furniture, fittings, office equipment and computers	3,025,074	2,713,625
Less accumulated depreciation	(1,784,006)	(1,627,902)
	1,241,068	1,085,723
Total plant and equipment	7,386,309	7,188,014

Capital works in progress

	2021 \$	2020 \$
Closing balance	2,351,380	3,192,604
Total capital works in progress	2,351,380	3,192,604

(a) Reconciliation of property, infrastructure, plant and equipment

2021	BALANCE AT BEGINNING OF FINANCIAL YEAR \$	ACQUISITION OF ASSETS \$	REVALUATION INCREMENTS (DECREMENTS) \$	DEPRECIATION AND AMORTISATION \$	WRITTEN DOWN VALUE OF DISPOSALS \$	TRANSFERS \$	TRANSFER TO ASSETS HELD FOR SALE \$	TRANSFER TO EXPENSES \$	BALANCE AT END OF FINANCIAL YEAR \$
Property									
Land	13,547,935	107,000	1,643,820	-	-	1,438,705	(157,160)	-	16,580,298
Land under roads	17,036,183	58,284	-	-	-	-	-	-	17,094,467
Total land	30,584,118	165,284	1,643,820	-	-	1,438,705	(157,160)	-	33,674,765
Buildings	32,047,252	-	3,709,302	(561,796)	(238,207)	3,735,089	(157,921)	-	38,533,719
Heritage assets	1,240,170	-	-	(11,897)	-	23,574	-	-	1,251,847
Total buildings	33,287,422	-	3,709,302	(573,693)	(238,207)	3,758,663	(157,921)	-	39,785,566
Total property	63,871,540	165,284	5,353,122	(573,693)	(238,207)	5,197,368	(315,081)	-	73,460,331
Plant and equipment									
Plant	3,005,314	-	-	(251,932)	-	274,828	-	-	3,028,210
Furniture, fittings, office equipment and computers	1,085,722	-	-	(181,018)	(3,162)	339,526	-	-	1,241,068
Fleet	3,096,979	-	-	(441,889)	(139,866)	601,807	-	-	3,117,031
Total plant and equipment	7,188,015	-	-	(874,839)	(143,028)	1,216,161	-	-	7,386,309
Infrastructure									
Roads	202,513,254	731,080	3,743,931	(4,068,660)	(274,448)	3,490,349	-	-	206,135,508
Bridges	31,643,868	-	403,908	(382,607)	(173,233)	949,189	-	-	32,441,125
Stormwater and drainage	32,394,766	887,895	1,241,742	(437,096)	(10,514)	136,361	-	-	34,213,152
Flood levee infrastructure	4,976,986	-	-	(18,882)	-	-	-	-	4,958,105
Total infrastructure	271,528,874	1,618,975	5,389,581	(4,907,245)	(458,195)	4,575,899	-	-	277,747,890
Works in progress	3,192,604	10,163,194	-	-	-	(10,989,428)	-	(14,988)	2,351,380
Total property, infrastructure, plant and equipment	345,781,033	11,947,453	10,742,703	(6,355,777)	(839,430)	-	(315,081)	(14,988)	360,945,910

2020	BALANCE AT BEGINNING OF FINANCIAL YEAR \$	ACQUISITION OF ASSETS \$	REVALUATION INCREMENTS (DECREMENTS) \$	DEPRECIATION AND AMORTISATION \$	WRITTEN DOWN VALUE OF DISPOSALS \$	TRANSFERS \$	TRANSFER TO ASSETS HELD FOR SALE \$	TRANSFER TO EXPENSES \$	BALANCE AT END OF FINANCIAL YEAR \$
Property									
Land	13,540,357	-	-	-	-	7,578	-	-	13,547,935
Land under roads	14,491,255	-	2,544,928	-	-	-	-	-	17,036,183
Total land	28,031,612	-	2,544,928	-	-	7,578	-	-	30,584,118
Buildings	25,751,212	-	1,475,689	(526,393)	(774,697)	6,121,441	-	-	32,047,252
Heritage assets	1,036,256	-	-	(9,737)	-	213,651	-	-	1,240,170
Total buildings	26,787,468	-	1,475,689	(536,130)	(774,697)	6,335,092	-	-	33,287,422
Total property	54,819,080	-	4,020,617	(536,130)	(774,697)	6,342,670	-	-	63,871,540
Plant and equipment									
Plant	3,009,702	35,000	-	(258,945)	-	219,557	-	-	3,005,314
Furniture, fittings, office equipment and computers	783,462	-	-	(155,337)	(1,470)	459,067	-	-	1,085,722
Fleet	3,024,203	-	-	(447,182)	(184,192)	704,150	-	-	3,096,979
Total plant and equipment	6,817,367	35,000	-	(861,464)	(185,662)	1,382,774	-	-	7,188,015
Infrastructure									
Roads	141,575,705	-	62,645,108	(4,053,456)	(289,749)	2,635,646	-	-	202,513,254
Bridges	23,374,129	-	7,985,554	(390,793)	(2,801)	677,779	-	-	31,643,868
Stormwater and drainage	31,425,531	340,142	923,623	(423,469)	(19,781)	148,719	-	-	32,394,765
Flood levee infrastructure	4,995,920	-	-	(18,934)	-	-	-	-	4,976,986
Total infrastructure	201,371,285	340,142	71,554,285	(4,886,652)	(312,331)	3,462,144	-	-	271,528,873
Works in progress	6,920,764	7,469,428	-	-	-	(11,187,588)	-	(10,000)	3,192,604
Total property, infrastructure, plant and equipment	269,928,496	7,844,570	75,574,902	(6,284,246)	(1,272,690)	-	-	(10,000)	345,781,032

Accounting Policy

Recognition and measurement of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Property, plant and equipment and infrastructure received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

The following classes of assets have been recognised. In accordance with Council's policy, the threshold limits detailed below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

	THRESHOLD \$
Land	-
Land under roads	-
Buildings	5,000
Flood levee infrastructure	3,000
Furniture, fittings, office equipment & computers	1,000
Fleet	1,000
Plant	1,000
Roads infrastructure	5,000
Bridges	5,000
Stormwater & drainage	3,000
Heritage assets	1,000

Subsequent to the initial recognition of assets, non-current physical assets, other than asset categories listed in the table below as at cost, are measured at their fair value in accordance with AASB 116 Property, Plant and Equipment and AASB 13 Fair Value Measurement. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. The valuation is performed either by experienced Council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation surplus except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation surplus for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Council has adopted the following valuation basis for its non-current assets:

	THRESHOLD
Land	Fair value
Land under roads	Fair value
Buildings	Fair value
Flood levee infrastructure	Cost
Furniture, fittings, office equipment & computers	Cost
Fleet	Cost
Plant	Cost
Roads infrastructure	Fair value
Bridges	Fair value
Stormwater & drainage	Fair value
Heritage assets	Cost

Impairment of assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Statement of Comprehensive Income, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

Assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For non-cash generating assets of Council such as roads, bridges, stormwater and drainage and the like, value in use is represented by the deprival value of the asset approximated by its written down replacement cost.

Maintenance vs capitalisation Officers of the Council will determine at the occurrence of an event whether to capitalise or expense costs incurred in property, plant and infrastructure. The following formula is provided as a guide, "maintenance, repair costs and minor renewals are charged as expenses as incurred unless their total value exceeds 10% of the written down current value and increases the economic life by more than 10%".

6.3 INVESTMENT IN WATER CORPORATION

	2021 \$	2020 \$
Opening balance	35,499,548	46,295,474
Change in fair value of investment	2,958,131	(10,795,926)
Total investment in water corporation	38,457,679	35,499,548

Council has derived returns from the water corporation as disclosed at note 3.5.

Accounting Policy

Equity investment

As Council's investment in TasWater is held for long term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

NOTE 7: LIABILITIES

7.1 TRADE AND OTHER PAYABLES

	2021 \$	2020 \$
Trade creditors	1,225,757	511,722
Wages accrued	18,915	175,025
Monies held in trust	622,543	606,768
Rate revenue in advance	396,701	315,735
User charges in advance	2,833	3,978
Capital grants received in advance	777,237	897,494
Operating grants received in advance	29,633	55,132
	3,073,616	2,565,854

Accounting Policy

Trade payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short term nature of the balances. Rates and charges in advance represents amounts received by Council prior to the commencement of the rating or charging period. Revenue is recognised by Council at the beginning of the rating or charge period to which the advance payment relates.

7.2 PROVISIONS

	2021 \$	2020 \$
CURRENT		
Annual leave	526,677	496,892
Long service leave	599,209	564,029
Oncosts	230,125	217,420
Total current	1,356,011	1,278,340
Non-current		
Long service leave	245,822	94,574
Oncosts	51,008	21,316
Total non-current	296,829	115,890
Total provisions	1,652,840	1,394,230

Accounting Policy — Employee benefits

Short term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave is recognised in the provision for employee benefits. All other short term employee benefit obligations are presented as payables.

Other long term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

Sick leave

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

Rostered days off

A liability for accrued rostered days off is recognised at the current rates of pay including related oncosts, for expected future payments to be made in respect of accruals by employees of the Council.

	ANNUAL LEAVE \$	LONG SERVICE LEAVE \$	TOTAL \$
CURRENT			
Opening balance at 1 July 2020	596,564	797,667	1,394,231
Additional provisions	587,473	260,678	848,151
Provisions used	(551,571)	(24,255)	(575,826)
Unwinding of discount	-	(13,715)	(13,715)
Balance at 30 June 2021	632,466	1,020,375	1,652,841

7.3 LOAN PAYABLE

	2021 \$	2020 \$
CURRENT		
Loan payable	1,900,000	-
NON-CURRENT		
Loan payable	6,570,000	8,470,000
Total	8,470,000	8,470,000

Accounting Policy

Borrowings

The borrowing capacity of Council is limited by the Local Government Act 1993. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the liability using the effective interest method.

Council has received the sum of \$8.5 million from Tascorp under the State Governments Accelerated Local Government Capital Program. Council applied for \$1.9 million of this funding on behalf of Toosey Aged Care, to whom it transferred the funds in March 2017, as an interest free loan repayable in full after 5 years. Interest is applied to this Council loan from Tascorp at a rate of 3.24%, however the State Government will provide a full rebate of the interest paid for a period of up to five years. Council intends to pay back this loan in full at the end of the five year period. The Balance of the loan fund were received in two instalments of \$5.5 million (4/7/2017) and \$1.1 million (29/6/2018) and have been retained by Council to be used for various infrastructure projects. Interest is applied to these Councils loan from Tascorp at a rate of 3.16% and 3.43% respectively, again the State Government will provide a full rebate of the interest paid for a period of up to five years. Council intends to pay back both these loans in full at the end of the five year period.

NOTE 8: EQUITY

8.1 NON-DISTRIBUTABLE RESERVES

	2021 \$	2020 \$
Non-distributable reserves		
Asset revaluation reserves	243,271,438	232,528,734
Fair value reserves	(4,939,967)	(7,898,098)
Non-distributable reserves	238,331,471	224,630,636

NOTE 9: OTHER FINANCIAL INFORMATION

9.1 RECONCILIATION OF RESULT FOR THE YEAR TO CASHFLOWS FROM OPERATING ACTIVITIES

	2021 \$	2020 \$
Surplus for the year	6,820,643	408,653
— capital grants received specifically for new or upgraded assets	(3,378,768)	(1,821,267)
— contribution of non-monetary assets	(1,784,259)	(375,142)
— net loss/(gain) on disposal of property, infrastructure, plant and equipment	612,735	1,259,681
Non-cash flows in surplus:		
— depreciation	6,355,777	6,284,247
Changes in assets and liabilities:		
— (increase)/decrease in trade and other receivables	(312,082)	353,421
— (increase)/decrease in inventories	14,140	915
— increase/(decrease) in creditors	573,700	(749,221)
— (increase)/decrease in income received in advance	54,322	441,643
— increase/(decrease) in provisions	258,275	171,364
Cashflows from operations	9,214,483	5,974,294

9.2 CONTRACTED COMMITMENTS

Contractual commitments at end of financial year but not recognised in the financial report are as follows (inclusive of GST):

	2021 \$	2020 \$
Payable not later than one year	817,752	1,458,069
Payable later than one year but not later than two years	842,284	743,765
Payable later than two years	2,448,008	2,875,505
	4,108,044	5,077,339

9.3 CONTINGENCIES

Council has no contingent liabilities.

9.4 FINANCIAL RISK MANAGEMENT

(a) Risks and mitigation

The General Manager has overall responsibility for the establishment and oversight of the Council's risk management framework. Risk management policies are established to identify and analyse risks faced by the Council, to set appropriate risk limits and controls, and to monitor risk and adherence to limits.

The risk associated with Councils main financial instruments and our practices for minimising these risks are detailed below.

Credit Risk

Credit risk represents the loss that would be recognised if counterparties fail to perform as contracted, and arises principally from trade and other receivables and cash and investments. The carrying amount of financial assets recorded in the financial statements, net of any allowances for impairment losses, represents the Council's maximum exposure to credit risk without taking account of any collateral or other security. Reference should be made to the Interest Rate Risk table in Note 9.4(b) for the carrying amount of Council's financial assets at reporting date.

To help manage credit risk Council ensures financial institutions holding Council's cash deposits and investments have sufficient security by investing in appropriately rated Financial Institutions.

Liquidity Risk

Liquidity risk is the risk that Council will not be able to meet its financial obligations as they fall due. Council's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities as they fall due. Due to significant amounts of readily available cash the exposure to liquidity risk is deemed insignificant. Council falls well within the lending benchmarks set by Treasury.

Market Risk

Market risk is the risk that the fair value or future cash flows of Council's financial instruments will fluctuate because of changes in market prices, such as interest rates. The Council's exposure to market risks is primarily through interest rate risk with only insignificant exposure to other price risks and no direct exposure to foreign currency risk.

Council's liabilities are either non-interest bearing or at fixed rates, so there is no ongoing exposure to interest rate risk for existing financial liabilities. Council obtains loans with competitive fixed interest rates to manage its exposure to interest rate risk when loans are taken.

A component of Council's cash is subject to floating interest rates. It is predicted any variations in future cash flows from interest rate movements will not have a material effect on Council's income. Interest rate risk on deposits is managed by adopting practices that ensures:

- Conformity with State and Federal regulations and standards,
- Adequate safety,
- Appropriate liquidity,
- Monitoring of return on investments,
- Staggering maturity dates to provide for interest rate variations,
- Benchmarking of returns and comparisons with budget.

Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts and management's knowledge and experience of the financial markets, Council believes that a parallel shift of +0.10% or -0.10% is "reasonably possible" over the next 12 months. The impact on net operating result and equity held by Council at year end if this was to occur would be +\$19,958/(\$19,958) on both profit and equity.

(b) Interest rate risk

The exposure to interest rate risk and the effective interest rates of financial assets and non-lease financial liabilities, both recognised and unrecognised, at balance date are as follows.

	WEIGHTED AVERAGE EFFECTIVE INTEREST RATE		FLOATING INTEREST RATE		FIXED INTEREST MATURING WITHIN 1 YEAR		FIXED INTEREST MATURING IN 1 TO 5 YEARS		NON-INTEREST BEARING		TOTAL	
	2021 %	2020 %	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$	2021 \$	2020 \$
Financial assets:												
Cash and cash equivalents	0.32	0.91	7,259,607	1,083,572	2,530,957	5,000,000	-	-	8,548	600	9,799,112	6,084,172
Financial assets	0.85	1.26	-	-	3,343,010	4,506,466	-	-	-	-	3,343,010	4,506,466
Receivables												
— rates	7.50	7.50	-	-	266,260	333,399	-	-	-	-	266,260	333,399
— sundry	-	-	-	-	-	-	-	-	786,571	400,093	786,571	400,093
Revenue accrual	-	-	-	-	-	-	-	-	52,868	59,798	52,868	59,798
Loans to community organisations	-	-	-	-	-	-	-	-	1,900,000	1,900,000	1,900,000	1,900,000
Investment term deposits	3.36	3.36	-	-	-	-	6,550,000	6,550,000	-	-	6,550,000	6,550,000
Equity investment	-	-	-	-	-	-	-	-	38,457,679	35,499,548	38,457,679	35,499,548
Total Financial Assets			7,259,607	1,083,572	6,140,227	9,839,865	6,550,000	6,550,000	41,205,666	37,860,039	61,155,500	55,333,476
Financial Liabilities:												
Trade and other payables	-	-	-	-	-	-	-	-	3,073,619	2,565,854	3,073,619	2,565,854
Current Loans and borrowings	3.24	-	-	-	1,900,000	-	-	-	-	-	1,900,000	-
Non-current Loans and borrowings	3.20	3.21	-	-	-	-	6,570,000	8,470,000	-	-	6,570,000	8,470,000
Total Financial Liabilities			-	-	1,900,000	-	6,570,000	8,470,000	3,073,619	2,565,854	11,543,619	11,035,854
Net Financial Assets (Liabilities)	-	-	7,259,607	1,083,572	4,240,227	9,839,864	(20,000)	(1,920,000)	38,132,047	35,294,185	49,611,881	44,297,621

9.5 FAIR VALUE MEASUREMENT

It is Council's view that the carrying value of its financial assets approximates fair value. Council measures and recognises the following assets at fair value on a recurring basis:

- Property, plant & infrastructure
 - Land
 - Land under roads
 - Buildings
 - Roads
 - Bridges
 - Stormwater & drainage
- Investment in Water Corporation

30 JUNE 2021	NOTE	LEVEL 1 \$	LEVEL 2 \$	LEVEL 3 \$	TOTAL \$
Fair value measurements					
Property, plant and equipment					
Land	6.2.	-	16,580,298	-	16,580,298
Land under roads	6.2.	-	17,094,467	-	17,094,467
Buildings	6.2.	-	-	38,533,719	38,533,719
Roads	6.2.	-	-	206,135,508	206,135,508
Bridges	6.2.	-	-	32,441,125	32,441,125
Stormwater & drainage	6.2.	-	-	34,213,152	34,213,152
Investment in Water Corporation	6.3.	-	-	38,457,679	38,457,679

30 JUNE 2020	NOTE	LEVEL 1 \$	LEVEL 2 \$	LEVEL 3 \$	TOTAL \$
Fair value measurements					
Property, plant and equipment					
Land	6.2.	-	13,547,935	-	13,547,935
Land under roads	6.2.	-	17,036,183	-	17,036,183
Buildings	6.2.	-	-	32,047,252	32,047,252
Roads	6.2.	-	-	202,513,254	202,513,254
Bridges	6.2.	-	-	31,643,868	31,643,868
Stormwater & drainage	6.2.	-	-	32,394,765	32,394,765
Investment in Water Corporation	6.3.	-	-	35,499,548	35,499,548

(a) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

The table below shows the assigned level for each asset and liability held at fair value by the Council, noting all assets are recurring fair value measurement:

(b) Transfers between levels of the hierarchy

There were no transfers between levels of the fair value hierarchy.

(c) Highest and best use

AASB 13 requires the fair value of non-financial assets to be calculated based on their "highest and best use", all assets valued at fair value in this note are being used for their highest and best use.

(d) Valuation techniques and significant inputs used to derive fair values

Land

Land fair values were determined by the Valuer General as at 26 February 2021. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square metre. This valuation by the Valuer General was recognised in Council's accounts as at 1 July 2020 with Council Officers having applied adjustment factors provided by the Valuer General to determine a valuation at this date.

Land Under Roads

The Valuer General issued adjusted unit rates by class in relation to this valuation effective 1 July 2019, with these rates being applied by Councils Officers to its Land under roads asset as at 1 July 2019.

Buildings

The fair value of buildings was determined by LG Valuation Services PTY Ltd as at 1 July 2019. Council Officers have applied a Non-Residential building construction index factor obtained from the Australian Bureau of Statistics to determine a valuation as at 30 June 2021.

Where there is a market for Council building assets, fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant input into this valuation approach was price per square metre.

Where Council buildings are of a specialist nature (e.g. heritage buildings, community buildings) and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential. The gross current values have been derived from reference to market data for recent projects and costing guides.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value and useful life that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3.

Infrastructure assets

All Council infrastructure assets were fair valued using written down current replacement cost (CRC). This valuation comprises the asset's gross replacement cost less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. The resulting valuation reflects the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Brownfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks.

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed in Note 4.3.

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation.

The methods for calculating CRC are described under individual asset categories following.

Roads Infrastructure

A full Assessment and Valuation of Roads and Streets was undertaken by Moloney Asset Management Systems as at 1 July 2019. Council Officers having applied this valuation to its Road Infrastructure Asset at the effective date have subsequently applied a Road and Bridges Construction Australia index factor obtained from the Australian Bureau of Statistics to determine a valuation as at 30 June 2021.

Council categorises its road infrastructure into urban and rural roads and then further sub categorises these into sealed and unsealed roads. Urban roads and rural roads are managed in segments of varying lengths. All road segments are then componentised into formation, pavement, sub pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. As part of the this valuation process each segment of road was individually assessed.

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years.

Bridges

A unit rate assessment and valuation of Bridges was undertaken by AusSpan Pty Ltd as at 1 July 2019. These unit rates have been applied to Council Bridges asset by Council Officers at the effective date. The valuation is based on the material type used for construction and the deck and sub structure area. Subsequent to this valuation Council officers have applied a Road and Bridges Construction Australia index factor obtained from the Australian Bureau of Statistics to determine a valuation as at 30 June 2021.

Stormwater and Drainage

A full valuation of Stormwater & Drainage was undertaken by Consulting Engineers Pitt & Sherry as at 1 July 2020. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on the unit price for the component type. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid.

Investment in Water Corporation

Council's investment in TasWater is valued at its fair value at balance date. Fair value was determined by using Council's ownership interest against the Water and Sewerage Corporation's net asset value at balance date. Council's ownership interest in TasWater, which is based on Schedule 2 of the Corporation's Constitution, decreased from 2.46% at 30 June 2020 to 2.44% at 30 June 2021.

Council's investment is not traded in an active market and is only sensitive to fluctuations in the value of TasWater's net assets.

(e) Changes in recurring level 3 fair value measurements

There have been no transfers between level 1, 2 or 3 measurements during the year.

NOTE 10: OTHER MATTERS

10.1 RELATED PARTY TRANSACTIONS

(a) Responsible persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

Councillors:

- Cllr Dick Adams
- Cllr Matthew Brooks
- Cllr Andrew Calvert
- Cllr Jan Davis
- Cllr Ian Goninon
- Deputy Mayor Richard Goss
- Mayor Mary Knowles
- Cllr Janet Lambert
- Cllr Michael Polley

Staff:

- General Manager – Des Jennings
- Corporate Services Manager/Acting General Manager – Maree Bricknell
- Project Manager – Trent Atkinson (Started 1 July 2020)
- Works & Infrastructure Manager – Leigh McCullagh

(b) Councillor remuneration

2021	ALLOWANCES \$	EXPENSES \$	TOTAL ALLOWANCES & EXPENSES \$
Mayor	55,107	14,223	69,330
Deputy Mayor	30,773	-	30,773
Councillors	110,402	3,090	113,492
Total	196,282	17,313	213,595

2020	ALLOWANCES \$	EXPENSES \$	TOTAL ALLOWANCES & EXPENSES \$
Mayor	57,903	11,887	69,790
Deputy Mayor	30,046	46	30,092
Councillors	108,986	5,269	114,255
Total	196,935	17,202	214,137

Mayor and Deputy Mayor allowances both include their base Councillor allowance. Mayor and Deputy Mayor allowances both include their base Councillor allowance.

(c) Key management personnel remuneration bands

REMUNERATION BAND \$	2021 NUMBER OF EMPLOYEES	2020 NUMBER OF EMPLOYEES
80,001 to 100,000	0	1
100,001 to 120,000	1	0
160,001 to 180,000	1	2
180,001 to 200,000	1	0
240,001 to 260,000	1	1

(d) Key management personnel remuneration

	2021 \$	2020 \$
Short term employee benefits	599,461	561,819
Post employment benefits	71,711	62,532
Other long term benefits	28,469	40,666
Total	699,641	665,017

Short term employee benefits consist of:

- Gross Salary, including all forms of consideration paid and payable for services rendered, compensated absences during the period and salary sacrifice amounts.
- Vehicle costs, the total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking.
- Other allowances and benefits includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable.

Post employment benefits consists of:

- Superannuation contributions made by Council to the superannuation fund of the individual.

Other long term benefits consists of:

- Non-monetary benefits including annual and long service leave movements.

(e) Remuneration principles

Councillors

Remuneration levels for Councillors is set in accordance with Regulation 42(2) of the Local Government (General) Regulations 2015.

Senior Executives

Remuneration levels for the General Manager is set in accordance with a Common Law Contract. The employment terms and conditions of other senior executives are contained in individual employment contracts and the Northern Midlands Workplace Agreement 2019 which prescribes total remuneration, superannuation, annual and long service leave, vehicle and salary sacrifice provisions. In addition to their salaries, Council also provides non-cash benefits and contributes to post employment superannuation plans on their behalf.

The performance of each senior executive, including the General Manager, is reviewed annually which includes a review of their remuneration package.

The terms of employment the General Manager, contains a termination clause that requires the Council provide a minimum notice period of six months prior to termination of the contract, and for the General Manager to provide Council with a minimum notice period of three months prior to termination of the contract.

(f) Transactions with related parties

NATURE OF TRANSACTION	AMOUNT OF TRANSACTION DURING THE YEAR \$	TERMS & CONDITIONS
2021		
Fees and charges ¹	8,151	Council's approved fees
Supply of towing services ²	926	7 Day terms on invoice
2020		
Fees and charges ¹	9,654	Council's approved fees
Supply of towing services ²	1,527	7 Day terms on invoice

1. Development fees were received in relation to applications from companies which are associated with a Council key management personnel (KMP). The applications relate to land in Church Street, Frederick Street, Howick Street, Gay Street and Wellington Street (2020 – Drummond Street, Frederick Street, George Street, Howick Street and Paton Street).
2. Council purchased in aggregate during the year towing services from NM Towing PTY Ltd, a company which has a member of Council's KMP as a director.

No balances relating to these transactions were outstanding at year end, no provision for doubtful debts has been made in relation to any of these transactions.

(g) Loans and guarantees to/from related parties

No loan and guarantee amounts have been notified to the General Manager.

(h) Commitments to/from related parties

No commitments have been notified to the General Manager.

(i) Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of Council live and operate within the municipality.

Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties.

Some examples include:

- Payment of rates on a primary residence/farm
- Dog registrations
- Use of Council's recreational facilities

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

10.2 OTHER SIGNIFICANT ACCOUNTING POLICIES AND PENDING ACCOUNTING STANDARDS

(a) Taxation

Council is exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax and the Goods and Services Tax.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(b) Impairment of non-financial assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Statement of Other Comprehensive Income, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset. For non-cash generating assets of Council such as roads, drains, public buildings and the like, value in use is represented by the deprival value of the asset approximated by its written down replacement cost.

(c) Allocation between current and non-current

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next twelve months, being Council's operational cycle, or if Council does not have an unconditional right to defer settlement of a liability for at least 12 months after the reporting date.

(d) Financial guarantees

Financial guarantee contracts are recognised as a liability at the time the guarantee is issued. The liability is initially measured at fair value, and if there is material increase in the likelihood that the guarantee may have to be exercised, at the higher of the amount determined in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the amount initially recognised less cumulative amortisation, where appropriate. In the determination of fair value, consideration is given to factors including the probability of default by the guaranteed party and the likely loss to Council in the event of default.

(e) Contingent assets, contingent liabilities and commitments

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively. Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value inclusive of the GST payable.

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent revised budget amounts and are not audited.

(g) **Adoption of new and amended accounting standards**

In the current year, Council has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

The amendments refine the definition of material in AASB 101 and are applicable for the year ended 30 June 2021. The amendments clarify the definition of material and includes guidance relating to obscuring information that could be reasonably expected to influence decisions of the primary users of the financial information. The amendments include additional guidance to the definition of material, gives it more prominence, and clarifies the explanation accompanying the definition of material. The adoption of the amendments has not had any significant impact on Council.

(h) **Pending Accounting Standards**

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2021 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Correction, applicable to annual reporting periods beginning on or after 1 January 2022.

The amendments address and acknowledge inconsistency between the requirements in AASB10, and those in AASB128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.

10.3 MANAGEMENT INDICATORS

(a) **Underlying surplus or deficit**

	BENCHMARK	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Recurrent income*		19,609	19,306	18,910	17,776
Less recurrent expenditure		(19,894)	(20,483)	(18,014)	(17,714)
Underlying surplus/(deficit)	0	(285)	(1,177)	896	62

*Recurrent income excludes income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature.

The intent of the underlying result is to show the outcome of a Council's normal or usual day to day operations.

Commentary

A negative result indicates a deficit which is unable to be sustained in the long term. While Council has had a negative result in two of the last four years Council believes it is sustainable in the long term and continues to work towards achieving an ongoing positive result.

(b) **Underlying surplus ratio**

	BENCHMARK	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Underlying surplus or deficit		(285)	(1,177)	896	62
Divided by recurrent income		19,609	19,306	18,910	17,776
Underlying surplus ratio %	0%	-1%	-6%	5%	0%

This ratio serves as an overall measure of financial operating effectiveness.

Commentary

A negative result indicates a deficit which is unable to be sustained in the long term. While Council has had a negative result in two of the last four years Council believes it is sustainable in the long term and continues to work towards achieving an ongoing positive result.

(c) Net financial assets/(liabilities)

	BENCHMARK	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Liquid assets		14,248	11,384	11,388	14,905
Less total liabilities		(13,196)	(12,430)	(11,736)	(11,105)
Net financial assets/(liabilities)	0	1,052	(1,046)	(348)	3,800

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall.

Commentary

A positive result indicates Council's ability to meet its liabilities from its liquid assets. While Council has a negative result in the two of the past four years, it currently holds \$6,550,000 as non-current financial assets in term deposits, and \$1,900,000 as a current loan receivable which all mature at the same time as Council's loan liabilities of \$8,470,000 fall due, meaning Council is in a position to be able to meet its liabilities when they fall due.

(d) Net financial assets/(liabilities) ratio

	BENCHMARK	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Net financial assets/(liabilities)		1,052	(1,046)	(348)	3,800
Divided by recurrent income		19,609	19,306	18,910	17,781
Net financial assets/(liabilities) ratio %	0% to (50)%	5%	-5%	-2%	21%

This ratio indicates the net financial obligations of Council compared to its recurrent income.

Commentary

A positive result indicates Council's ability to meet its liabilities from its liquid assets. While Council has a negative result in the two of the past four years, it currently holds \$6,550,000 as non-current financial assets in term deposits, and \$1,900,000 as a current loan receivable which all mature at the same time as Council's loan liabilities of \$8,470,000 fall due, meaning Council is in a position to be able to meet its liabilities when they fall due.

(e) Asset consumption ratio

	BENCHMARK	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Buildings					
Fair value (carrying amount)		38,534	32,047	25,751	25,115
Current replacement cost		57,311	48,577	53,822	51,720
Asset consumption ratio %	60%	67%	66%	48%	49%
Road & bridge infrastructure					
Fair value (carrying amount)		238,577	234,157	164,950	158,078
Current replacement cost		332,550	324,060	250,155	238,036
Asset consumption ratio %	60%	72%	72%	66%	66%
Stormwater & drainage					
Fair value (carrying amount)		34,213	32,395	31,426	29,813
Current replacement cost		45,371	42,731	41,085	38,763
Asset consumption ratio %	60%	75%	76%	76%	77%

This ratio indicates the level of service potential available in Council's existing asset base.

Commentary

These ratios show the fair value (carrying amount) of classes of depreciable assets relative to their "as new" (replacement) value. They therefore show the average proportion of new condition left in the assets. Councils ratios for Roads and Bridge Infrastructure and Stormwater and Drainage have consistently over the four year period been above the established benchmark of 60% indicating, an appropriate level of investment in renewal of these asset classes. The Buildings has averaged of 58% in most recent four years 2% below the benchmark. Council will continue to regularly review its level of ongoing investment in renewal of its Building assets, in order to actively work toward achievement of the benchmark.

(f) Asset renewal funding ratio

	BENCHMARK	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Buildings					
Projected capital funding outlays**		10,916	10,916	5,664	5,920
Projected capital expenditure funding***		4,116	4,466	4,185	4,185
Asset renewal funding ratio %	90-100%	265%	244%	135%	141%
Road & bridge infrastructure					
Projected capital funding outlays**		29,509	29,509	29,509	29,509
Projected capital expenditure funding***		24,965	24,993	24,708	23,842
Asset renewal funding ratio %	90-100%	118%	118%	119%	124%
Stormwater & drainage					
Projected capital funding outlays**		2,150	2,150	2,150	600
Projected capital expenditure funding***		684	390	390	390
Asset renewal funding ratio %	90-100%	314%	551%	551%	154%

**Current value of projected capital funding outlays for an asset identified in Council's long-term financial plan.

***Value of projected capital expenditure funding for an asset identified in Council's long-term strategic asset management plan.

Commentary

This ratio measures the capacity to fund asset replacement requirements, by comparing funding outlays in the Councils long term financial plan with projected capital expenditure in Council's long term strategic asset management plans. In all years the asset classes reported have exceeded the benchmark.

(g) Asset sustainability ratio

	BENCHMARK	2021 \$	2020 \$	2019 \$	2018 \$
Capital expenditure on replacement/renewal of existing assets		4,666	5,280	8,457	5,983
Annual depreciation expense		6,356	6,284	5,701	5,550
Asset sustainability ratio %	100%	73%	84%	148%	108%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base.

Commentary

This ratio compares the rate of spending on existing infrastructure, property, plant and equipment through renewing, restoring and replacing existing assets against depreciation. Councils average ratio of 103% over the past four years is above the benchmark of 100%, however this is a long term indicator as depreciation costs tend to be relatively stable over a period of time, whereas capital renewal can tend to be much more variable.

Council has focused its building asset related works in the last two years on substantial upgrades of its existing building stock rather than renewals, this has significantly reduced this ratio in the most recent two reporting periods.

	CAPITAL RENEWAL EXPENDITURE \$'000	CAPITAL NEW/ UPGRADE EXPENDITURE \$'000	TOTAL CAPITAL EXPENDITURE \$'000
Land	40	1,056	1,096
Buildings	640	2,574	3,214
Heritage assets	12	12	24
Furniture, fittings, office equipment & computers	165	182	347
Fleet	566	36	602
Plant	18	257	275
Road infrastructure	2,486	1,097	3,583
Bridges	739	199	938
Stormwater & drainage	-	70	70
Total	4,666	5,483	10,149

STATEMENT BY THE GENERAL MANAGER

I, Des Jennings certify that in my opinion:-

The financial report presents fairly the financial position of the Northern Midlands Council as at 30 June 2021, the results of its operations for the year then ended and the cash flows of the Council, in accordance with the Local Government Act 1993 (as amended), Australian Accounting Standards (including interpretations) and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Des Jennings
GENERAL MANAGER

Dated at Longford on this 9th day of November 2021.



• Northern Midlands Sport Centre entry

INDEPENDENT AUDIT REPORT



Independent Auditor’s Report
To the Councillors of Northern Midlands Council
Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Northern Midlands Council (Council), which comprises the statement of financial position as at 30 June 2021 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council’s financial position as at 30 June 2021 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the Local Government Act 1993 and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Report* section of my report. I am independent of Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General’s opinion are significant.

My audit responsibility does not extend to the budget figures included in the financial report and the asset renewal funding ratio disclosed in note 10.3 to the financial report and accordingly, I express no opinion on them. Furthermore, I express no opinion on the General Manager’s determination that Council did not have any Significant Business Activities for

inclusion in the financial report as required by Section 84(2)(da) of the *Local Government Act 1993*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. These matters were addressed in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Valuation of property and infrastructure <i>Refer to notes 6.2 and 9.5</i>	
At 30 June 2021, Council’s assets included land, land under roads, buildings and infrastructure assets, such as roads, bridges and stormwater & drainage assets valued at fair value totalling \$345m. The fair values of these assets are based on market values and current replacement cost. Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. In between valuations Council considers the application of indexation to ensure that carrying values reflect fair values. Council undertook a full revaluation of land and stormwater & drainage assets as at 1 July 2020. During 2020-21, indexation was applied to land, buildings, roads, bridge and stormwater & drainage assets. The valuations were determined by external experts, are highly dependent upon a range of assumptions and estimated unit rates.	<ul style="list-style-type: none">Assessing the scope, expertise and independence of experts involved to assist in the valuations.Evaluating the appropriateness of the valuation methodology applied to determine fair values.Critically assessed assumptions and other key inputs into the valuation model.Testing the mathematical accuracy of the valuation model.Evaluating indexation applied to assets between formal valuations.Evaluating the adequacy of relevant disclosures in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

The General Manager is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager.
- Conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

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I communicate with the General Manager regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



David Bond
**Assistant Auditor-General – Audit
Delegate of the Auditor-General**
Tasmanian Audit Office

10 November 2021
Hobart

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• Longford Grand Prix, 1963



• Jack Brabham at the Longford Grand Prix, 1963



• Avoca playground



• Mayor Mary Knowles OAM, Ms Donna Adams and Minister Guy Barnett at the Cressy Recreation Ground



• Rebecca White and Mayor Mary Knowles discussing Council's Strategic Projects



• Harry Murray statue at Evandale



• Nile River at Deddington

Back cover, left to right:

• Sunset at Avoca • Seccombe Street (Perth) opening



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