

dorset
C O U N C I L

Ordinary Agenda

Council Meeting

Monday, 17 November 2025

WINNALEAH COMMUNITY CENTRE

it's in the making

General Manager's Certification

Qualified Persons Advice – Local Government Act 1993 – Section 65

Pursuant to Section 65 of the *Local Government Act 1993* I hereby certify, with respect to the advice, information and / or recommendation provided for the guidance of Council in this Agenda, that:

1. such advice, information and / or recommendation has been given by a person who has the qualifications or experience necessary to give such advice; and
2. where any advice is given by a person who does not have the required qualifications or experience, that person has obtained and taken into account the advice from an appropriately qualified or experienced person; and
3. a copy of that advice or, if the advice was given orally, a written transcript or summary of that advice has been provided to the council.



JOHN MARIK
General Manager

Notification of Council Meeting

NOTICE¹ is given that the next Ordinary Meeting of the Dorset Council will be held on **Monday, 17 November 2025** at the **Community Centre, Winnaleah Recreation Ground, 1 Winnaleah Road, Winnaleah** commencing at 6:00 pm.

Council is also holding a drop-in session from 5:00 pm for any interested community members to come and meet the Councillors and Management Team and ask questions in an informal setting.

Members of the public are invited to attend in person, however, if any member of the public is feeling unwell, **please do not attend**.

The audio recording of the Council Meeting, except for any part held in Closed Session, will be made available to the public as soon as practicable after the meeting via Council's website and social media.



JOHN MARIK
General Manager

¹ In accordance with the *Local Government (Meeting Procedures) Regulations 2025*

Ordinary Meeting of Council

PROCEDURAL ITEMS	6
Item 207/2025 Declaration of Interest	6
Item 208/2025 Confirmation of Ordinary Council Meeting Minutes – Monday, 20 October 2025	6
Recommendation	6
Item 209/2025 Confirmation of Council Meeting Closed Session Minutes – Monday, 20 October 2025	6
Recommendation	6
Item 210/2025 Confirmation of Agenda	7
Recommendation	7
Item 211/2025 Public Question Time	7
Item 212/2025 Public Address of Meeting	8
Item 213/2025 Councillor Question Time	8
Item 214/2025 Requests for Leave of Absence	10
Item 215/2025 Notifications of Leave of Absence for Parental Leave	10
Item 216/2025 Councillor Motions with Notice	10
ITEMS FOR DECISION	11
Item 217/2025 Presentation of Audited 2024/25 Financial Report	11
Recommendation	11
Item 218/2025 2025/26 Financial Report Period Ended 30 September 2025 and Budget Variations	14
Recommendation	14
Item 219/2025 Review of Policy No. 2 – Councillor Expenses	29
Recommendation	29
Item 220/2025 Appointment of Councillor Committee Representatives	31
Recommendation	31
Item 221/2025 Letter of Support TasWater Price and Service Plan 5	33
Recommendation	33
ITEMS FOR NOTING	35
Item 222/2025 Council Workshops Held Since Last Council Meeting	35
Item 223/2025 Elected Member Communications	35
Mayor Calendar 16 October – 12 November 2025	35
Item 224/2025 Management Team Briefing Report	36
Recommendation	36
BUDGET ADJUSTMENT REPORT: Local Government Act 1993 – Section 82(7)	36
COMMUNITY COMMITTEE: Pioneer Lake Advocacy Group Meeting Notes	37
COMMUNITY UPDATE: Audit Panel Quorum Clarification	37
COMMUNITY UPDATE: Dorset Australia Day Awards – Now Open	37
COMMUNITY UPDATE: Christmas Closure	38
APPROVED APPLICATIONS October 2025	38
WASTE MANAGEMENT REQUESTS October 2025	38

CUSTOMER SERVICE REQUESTS October 2025	39
2025/26 CAPITAL WORKS PROGRAM	40
CLOSURE OF MEETING	43
Time Meeting Closed:	43



Council Meeting - Agenda

Monday, 17 November 2025

Meeting Opened:

Council Meetings Procedures

In accordance with Policy No. 41: Council Meeting Procedures, this Meeting is being recorded. By attending the Meeting in person, you are consenting to personal information being recorded and published. No unauthorised filming or recording of the Meeting is permitted.

Visitors are reminded that Council Meetings are a place of work for Council Officers and Councillors.

The Council is committed to meeting its responsibilities as an employer and as host of this important public forum, by ensuring that all present meet expectations of mutually respectful and orderly conduct. It is a condition of entry that you cooperate with any directions or requests from the Chairperson or Council Officers.

The Chairperson is responsible for maintaining order at Council Meetings. The General Manager is responsible for health, wellbeing and safety of all present. The Chairperson or General Manager may require a person to leave the premises following any behaviour that falls short of these expectations.

Language and conduct at a Meeting that could be perceived as offensive, defamatory or threatening to a person in attendance or listening to the recording, is not acceptable. It is an offence to hinder or disrupt a Council Meeting.

Present:

Apologies:

Acknowledgement of Country

Dorset Council acknowledges the deep history and culture of the First People who were the traditional owners of the lands and waterways where we live and work. We acknowledge the clans-people who lived here for over a thousand generations on the Country where Dorset is built and throughout the area we know as the north east region.

Dorset Council acknowledge the present-day Aboriginal custodians and the inclusive contribution they make to the social, cultural and economic essence of the municipality.

PROCEDURAL ITEMS

Item 207/2025 Declaration of Interest

In accordance with Section 48 of the *Local Government Act 1993*, Regulation 10(8) of the *Local Government (Meeting Procedures) Regulations 2025* and the Tasmanian Local Government Code of Conduct, Councillors are requested to indicate whether any have, or are likely to have, an interest in any item on the agenda.

INTEREST DECLARED

Item 208/2025 Confirmation of Ordinary Council Meeting Minutes – Monday, 20 October 2025

Ref: DOC/25/14686

The Chair reported that he had viewed the minutes of the Ordinary Meeting held on Monday, 20 October 2025 finds them to be a true record and recommends that they be taken as read and signed as a correct record.

Recommendation

That the Minutes of Proceedings of the Dorset Council Ordinary Meeting held on Monday, 20 October 2025 having been circulated to Councillors, be confirmed as a true record.

The Chair to advise if there are any questions in relation to the Closed Session Minutes that would require them to be discussed in Closed Session.

Item 209/2025 Confirmation of Council Meeting Closed Session Minutes – Monday, 20 October 2025

Ref: DOC/25/14687

The Chair reported that he had viewed the minutes of the Ordinary Meeting Closed Session held on Monday, 20 October 2025 finds them to be a true record and recommends that they be taken as read and signed as a correct record.

Recommendation

That the Minutes of Proceedings of the Dorset Council Meeting Closed Session held on Monday, 20 October 2025 having been circulated to Councillors, be confirmed as a true record.

Item 210/2025 Confirmation of Agenda

Recommendation

That Council confirm the Agenda and order of business for the 17 November 2025 Council Meeting.

Item 211/2025 Public Question Time

²Members of the Public can ask a maximum of two question(s) without notice during Public Question Time. The Chairperson reserves the right to consider questions above this limit will be accepted or treated as correspondence.

Any person asking a question is asked to stand (if able), clearly state their name and suburb they live.

Question(s) must be clear and concise, not be a statement and have minimal pre-amble. Any answer given is not to be debated.

Members of the public must provide any question(s) without notice in writing to the Executive Assistant either before the commencement of the Meeting or within 24 hours.

The following question was **taken on notice** at the 20 October Council Meeting:

Lawrence Archer, Bridport

Blue Derby Foundation financial statements for 2023/24 show a \$90,000 contribution to trail maintenance. Have Council received any of that \$90,000 and if so when were those funds received?

Response from Director – Corporate Services:

Yes, Council received the full \$90,000 (excl. GST) agreed trail maintenance contribution for 2023/24 on 5 August 2024.

The following questions have been **received on notice**:

Lawrence Archer, Bridport | 20 October 2025

For many years there have been cash jars and tap points at various locations in Derby receiving donations towards trail maintenance. What monies has Council received from those sources?

Response from General Manager:

As part of the Memorandum of Understanding with the Blue Derby Foundation, these donation points are managed by the Foundation. These funds are a part of the Foundation's consolidated income that covers their operating costs. Historically excess funds have been paid as a trail maintenance contribution to Council.

Lawrence Archer, Bridport | 28 October 2025

Has Council received the financial report for the 2024/2025 financial year from the Blue Derby Foundation as required under its agreement with Council?

² In accordance with Regulations 33, 36 & 37 and Council Policy No. 41: Council Meeting Procedures

Response from General Manager:

The Blue Derby Foundation is an independent organisation, and questions of this nature should be forwarded to the Foundation. The 2024/25 financial report from the Blue Derby Foundation must be audited, lodged with Australian Charities and Not-for-profits Commission and presented at the Foundation's Annual General Meeting which is intended to be held in early 2026.

The following questions were received without notice from members of the public:

Item 212/2025 Public Address of Meeting

³Members of the public can make a statement at a Council Meeting; it is not question or discussion time with Councillors. Prior to making a statement, the person is asked to stand (if able), clearly state their name and suburb they live.

Members of the public wishing to address Council at a Meeting shall indicate their intent and subject matter in writing by 10am on the Friday prior to the Meeting.

A person seeking to make a statement to may speak for a period up to 3 minutes but may be extended at the discretion of the Chairperson to a maximum of 5 minutes.

All proposed statements are to be provided in writing prior to the Meeting to allow for circulation and inclusion in the minutes of the Meeting.

Item 213/2025 Councillor Question Time

⁴Councillors can ask a maximum of two question(s) without notice during Councillor question time. The Chairperson reserves the right to consider questions above this limit will be accepted or treated as correspondence.

Question(s) must be clear and concise, not be a statement, have minimal pre-amble, not offer an argument or opinion, draw conclusions, or make any accusations. Any answer given is not to be debated.

Councillors must provide question(s) without notice in writing to the Executive Assistant either before the commencement of the Meeting or within 24 hours.

The following questions were taken on notice from Councillors at the 20 October Council Meeting:

Councillor Simmons

A member of the community has asked if the meetings could be video recorded?

Response from Executive Assistant:

This was discussed with Councillors at the 4 November Briefing Workshop, with consensus to commence video recording Council Meetings from January 2026, with the goal to transition to live streaming of meetings in the new financial year.

³ In accordance with Regulations 46 and Council Policy No. 41: Council Meeting Procedures

⁴ In accordance with Regulations 33, 34 & 35 and Council's Policy No. 41: Council Meeting Procedures

Councillor Teichmann

Through you, Mr Mayor, does Dorset Council perform 'Recreational Water Monitoring' of the Briseis Hole and/or Ringarooma River in Derby, as the Council's website would seem to suggest given that they are both "popular swimming locations" in summer, if so what have these tests shown, how can one access the results, or, if no tests have been done, why not?

Response from Director – Community & Development Services:

In Tasmania, the swimming season includes the months of December, January, February and March.

Council monitors the quality of popular natural recreational water bodies and aquatic facilities within our jurisdiction. Water samples are taken weekly.

It is not practical for all potential recreational waters in a jurisdiction to be regularly monitored.

It is therefore appropriate to focus on particular areas, such as beaches, lakes or rivers that are used regularly, by a large number of people, for primary contact purposes.

Council would conduct additional sampling whenever a threat to public health is suspected.

Testing results are reported to the Department for Health under the Public Health Act 1997 by 30 September each year.

Locations tested:

Natural Water – Testing for Bacteriological Enterococci

- Old Pier Beach
- Briseis Mine Hole / Derby Lake

Pools and Spas - Testing for Bacteriological Heterotrophic Plate Count, Thermotolerant coliforms/E.coli, Pseudomonas aeruginosa

- Scottsdale Aquatic Centre
- Branxholm Pool
- Lost Farm Barnbougle Spa
- Ringarooma Pool
- Winnaleah Pool

All results during the 2024/25 summer season were compliant within guideline values with no corrective actions required.

Previous test results are available via the following link - [Recreational water quality | Tasmanian Department of Health](#)

The following questions were received **without notice** from Councillors:

Item 214/2025 Requests for Leave of Absence

Nil

Item 215/2025 Notifications of Leave of Absence for Parental Leave

Nil

Item 216/2025 Councillor Motions with Notice

The Motion received from Councillor Teichmann at the 20 October Council Meeting will not be presented at this meeting, with further information to be provided as required by Regulation 19(1)(b).

ITEMS FOR DECISION

Item 217/2025	Presentation of Audited 2024/25 Financial Report Reporting Officer: Finance Manager, Allison Saunders Ref: DOC/25/15955 2024/25 Audited Financial Report: DOC/25/14596
---------------	---

Purpose

The purpose of this report is to receive and note the audited Financial Report for the 2024/25 financial year.

Recommendation

That Council receives and notes the audited Financial Report for the year ended 30 June 2025.

Background

The Financial Report and Auditors Report for the year ended 30 June 2025 were signed by the General Manager on the 14 October 2025. The Audit Opinion was issued without qualification by the Auditor General, Martin Thompson, on 17 October 2025.

The audit of the 2024/25 Financial Report found no control deficiencies or misstatements and there were no audit findings identified, a result which reflects the professionalism and quality of work undertaken by the finance team.

A copy of the audit opinion is contained within the Dorset Council Annual Report 2024/25 which will be publicly available at least 14 days prior to the Annual General Meeting.

Planning, Environment and Statutory Requirements

- *Local Government Act 1993* – Part 8, Division 3 (Financial Statements)
- *Audit Act 2008*

Strategic and Annual Plan

- Dorset Council Strategic Plan (2023 - 2032), Imperative 10.1
- Annual Plan (2025/26), Activity 3

Risk Management

N/A

Financial & Asset Management Implications

Dorset Council has recorded an underlying deficit of \$775,000 for the year ended 30 June 2025, compared with an underlying deficit of \$182,000 in 2023/24.

The underlying surplus / deficit calculation represents Council's true financial position after adjusting for one off transactions and timing differences as shown in the table below:

	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000
Net Result for the year	3,048	1,871	2,231
<i>Less non-operating income</i>			
Capital grants and contributions	(3,905)	(4,138)	(2,856)
Financial assistance grants prepayment adjustment	-	1,422	504
Disaster relief and recovery funding (one-off funding)	-	(76)	(122)
<i>Add non-operational expenses</i>			
Disaster relief and recovery expenditure		146	3
Loss on disposal of assets (unscheduled)		-	58
Underlying Surplus/(Deficit)	(857)	(775)	(182)

Community Considerations

Council's 2024/25 Annual Report, including the Financial Report, will be publicly available from Wednesday, 19 November 2025. Community members will be able to provide feedback on any part of the Annual Report up to 12.00pm on Wednesday, 3 December 2025. Submissions will be considered and presented with the Annual Report at Council's Annual General Meeting which is scheduled to be held at 4.00pm on Monday, 8 December 2025.

Officer Comments

Dorset Council continues to maintain a healthy financial position despite an increase in operational expenditure required during the 2024/25 financial year. A surplus before other comprehensive income of \$1.87 million was recorded for 2024/25, compared to a surplus before other comprehensive income of \$2.23 million for the 2023/24 financial year.

After adjusting for capital income and one-off events for the 2024/25 financial year Council exceeded budget expectations by \$82,000, recording an underlying deficit of \$775,000 (up from \$182,000 in 2023/24) compared to a budgeted underlying deficit of \$857,000. Several factors contributed to this increase, however, a decline in income received under the Financial Assistance Grants program together with an increase in employee costs and depreciation had the most material impact on results.

Employee costs saw the largest increase in expenditure, recording an additional \$776,000 compared to the 2023/24 financial year. This increase reflects a range of factors, including wage adjustments under Council's Enterprise Bargaining Agreement, a legislated 0.5% increase in the superannuation guarantee, reclassification of existing positions, and the recruitment of additional roles budgeted for the year including employees engaged to manage the Bridport Seaside Caravan Park (BSCP) following the transition from a contractor-based operating model. Conversely, external contractor expenses for the BSCP have reduced by approximately \$230,000 per annum because of this change.

Depreciation increased by \$320,000 during the 2024/25 financial year, primarily due to the revaluation of stormwater assets, indexation of infrastructure assets in the prior year, and the addition of new and upgraded assets delivered through Council's annual capital works program. Council achieved significant

progress in its capital works delivery, with \$6.68 million expended compared to a revised budget of \$8.54 million (excluding the North East Rail Trail). \$1.90 million has been carried forward to the 2025/26 financial year. While this represents a strong delivery outcome for Council officers, the growth in the asset base will continue to increase depreciation and place greater demand on asset renewal funding. Returning to a sustainable operating position will be key to ensuring future asset renewal requirements can be adequately funded through cash generated from operations.

Finally, income received under the Financial Assistance Grants program decreased by \$224,000 in 2024/25, mainly due to a lower allocation under the general grant stream. This reduction reflects the increase in municipal property values following the recent revaluation by the Office of the Valuer-General, which is interpreted by the State Grants Commission as indicating greater potential for Council to generate own-source revenue through rates and charges. Given that Financial Assistance Grants represent around 26% of Council's and have continued to trend downward, it is critical that Council progressively reduces its reliance on this external funding source. Returning to a sustainable operating position will require an ongoing focus on strengthening own-source revenue, alongside routine reviews of expenditure and service delivery to ensure Council remains efficient and financially resilient.

Council's net assets increased by \$29.94 million in 2024/25, driven largely by an increase of \$27.92 million in property, infrastructure, plant and equipment. This has resulted from the revaluation of road and building assets (up 19% and 6% respectively), the indexation of other infrastructure assets (between 1.5% and 2.2%), and the addition of new and upgraded assets from Council's annual capital expenditure program. Other assets also increased by \$1.0 million, reflecting the recognition of outstanding capital grant income for projects completed during the year and a new right-of-use asset recognised under the lease for the Bridport Foreshore Reserve.

Council's net financial liabilities remain low at \$3.11 million in 2024/25 and shows a strong liquidity position capable of meeting all existing obligations through liquid assets (cash and cash equivalents, current debtors, and financial investments). Borrowings remain low at \$2.86 million as at 30 June 2025 and could be fully covered by Council's cash reserves of \$8.59 million if required.

Operational cash generated from ordinary operations decreased by \$1.12 million to \$3.60 million in the 2024/25 financial year, primarily due to the timing of cash payments received under the Financial Assistance Grants program. Under this funding program, a differing percentage of allocated funding for the upcoming financial year can be received early as a prepayment often skewing actual results from those forecast in the Long-term financial plan. Although this represents a decrease from 2023/24, Council remains in a stable financial position and is adequately resourced to fund all current capital works outlined in the Asset Management Plans and the Long-Term Financial Plan. However, to support sustainable future growth and strengthen Council's capacity to respond to future financial pressures, it is essential to increase cash generated from operating activities. Council's focus should remain on returning to a surplus operating position as soon as practicable to ensure future capital renewals are sustainably funded from operating income, reducing reliance on external funding sources, and enhancing long-term financial resilience.

A comprehensive overview of the financial performance for the 2024/25 financial year outlining significant movements in income, expenses, assets, and liabilities from those recognised in the prior financial year can also be found within the Dorset Council Annual Report 2024/25.

Purpose

The purpose of this agenda item is to present to Council and the community the financial performance for the 3 months ended 30 September 2025 and request three variations to the 2025/26 Budget Estimates.

Recommendation

That Council:

1. receive and note the quarterly financial report for the period ended 30 September 2025;
2. by absolute majority, pursuant to section 82(4) of the *Local Government Act 1993*, approves variations to the 2025/26 budget estimates as follows:
 - a. Increase depreciation expense by \$155,000 to \$6.18 million; and
 - b. Increase other expenses by \$5,000 to \$2.29 million; and
 - c. Decrease operating grants income by \$178,000 to \$4.49 million.

Background

The quarterly financial report for the period ended 30 September 2025 provides information on income and expenditure budget variances, cash flows, as well as the operating results for the Bridport Seaside Caravan Park, Scottsdale Aquatic Centre, and the Blue Derby Mountain Bike Trails. A summary outlining the status of the capital expenditure budget is also included.

Planning, Environment & Statutory Requirements

Local Government Act 1993 - Sections 82(4) and (5) enable Council to vary the budget throughout the year.

Strategic and Annual Plan

- Dorset Council Strategic Plan (2023 – 2032), Imperative 10.1
- Annual Plan (2025/26), Activity 3

Financial & Asset Management Implications

Please refer to the notes within the report for variances between actual and budget estimates for the period reported.

Risk Management

Presenting the quarterly financial results to Council is designed to minimise financial risk and increase transparency by providing a report on the ongoing financial performance to elected members and the community.

Community Considerations

The quarterly financial report provides the community with continued visibility of Council's financial performance and progress against the 2025/26 budget estimates and capital works program. This supports community understanding of the factors that influence Council's operating position throughout the year.

Officer's Comments

For the 3 months ended 30 September 2025 Council recorded an underlying deficit of \$59,000 compared to a budgeted underlying deficit of \$27,000. The increase in deficit is primarily the result of higher depreciation and materials and services expenditure, together with a reduction in operational grant funding received for the quarter.

The increase in materials and services had the most significant impact on the reported result, with actual expenditure \$59,000 above budget. This variance is predominantly due to increased plant, machinery, and equipment costs following the unforeseen breakdown of a key item of plant at the Waste Transfer Station. To ensure waste operations could continue, Council was required to hire a replacement and undertake urgent repairs, both unbudgeted. A budget variation is not proposed for the unscheduled costs at this stage, and the position will continue to be monitored to assess potential offsets as the year progresses.

A decrease in income from operating grants and contributions of \$44,000 also materially impacted results for the quarter, largely due to reduced receipts under the Financial Assistance Grants (FA Grants) program. Based on correspondence from the State Grants Commission (SGC) in August 2025, total FA Grants income for 2025/26 is now expected to be \$4.21 million, an unfavourable variance of \$178,000 against the current budget estimate of \$4.39m. This decrease is mostly due to a decline in Dorset's share of the base grant pool which is largely driven by increased municipal property values used in the SGC's funding model. As the factors influencing FA Grant allocations are beyond Council's control, it is recommended that the 2025/26 budget be varied to reduce the income expected from FA Grants by \$178,000, to a revised total of \$4.21 million.

Depreciation is also higher than budget, primarily due to increased road and building depreciation. Following the road asset revaluation undertaken in 2024/25, adjustments were made to the useful life assumptions for unsealed road pavements in line with advice from the Tasmanian Audit Office. As a result, road depreciation for the full year is now expected to total \$3.32 million, an increase of \$105,000 on current estimates. Building depreciation has also risen following the recent revaluation, with an additional \$50,000 expected compared with budget. As these are material cost increases, it is recommended that the 2025/26 budget be varied to increase depreciation by \$155,000, to a revised total of \$6.18 million.

A further budget variation of \$5,000 is requested to cover additional election costs incurred for the August by-election, which were unbudgeted.

Council originally budgeted for an underlying deficit of \$1.34 million. If the budget variations outlined in this report are approved, the revised underlying deficit for the 2025/26 financial year will be \$1.68 million. Ongoing monitoring will be undertaken across the organisation to identify and mitigate, where possible, any further material budget variations that may arise during the year.

The Statement of Cash Flows for the period shows that \$2.01 million was generated from operating activities during the quarter ended 30 September 2025. This is an increase of \$1.09 million compared with the same period last financial year, primarily due to higher cash receipts from rates and charges, and reduced payments to suppliers and employees. This positive outcome indicates that Council is tracking well against operational cash targets set in the 2026–2035 Long Term Financial Plan.

Finally, Council expended \$1.19 million, representing approximately 9.4% of the revised capital works budget of \$12.63 million, during the quarter. This is typically a quieter period for capital delivery, with planning and preparatory work undertaken ahead of a greater delivery focus in the December and March quarters, when weather conditions are more favourable. An update on completed capital works is included in the Capital Works Summary.

Statement of Comprehensive Income

For the period ended
30 September 2025

	Note	Current Financial Year				Prior Financial Year		
		Annual Budget \$'000	YTD Budget \$'000	YTD Actual \$'000	Budget Variance \$'000	Budget Variance %	YTD Actual \$'000	YTD Variance %
Operating Income								
Rates and charges		11,157	2,789	2,811	22	0.8%	2,614	7.5%
Statutory fees		208	54	59	5	9.3%	52	13.5%
User charges	2	1,552	204	220	16	7.8%	262	(16.0%)
Grants and contributions	4	4,669	1,128	1,084	(44)	(3.9%)	1,074	0.9%
Interest		280	70	92	22	31.4%	79	16.5%
Other income		236	40	53	13	32.5%	84	(36.9%)
Investment income - Water Corporation		252	53	53	-	0.0%	49	8.2%
Total Operating Income		18,354	4,338	4,372	34	0.8%	4,214	3.7%
Capital Income								
Capital grants and contributions		3,632	438	456	18	4.1%	551	(17.2%)
Gain/(loss) on disposal of assets		-	-	4	4	100.0%	(20)	(120.0%)
Total Capital Income		3,632	438	460	22	5.0%	531	(13.4%)
Total Income		21,986	4,776	4,832	56	1.2%	4,745	1.8%
Expenses								
Employee costs		6,746	1,482	1,487	5	0.3%	1,751	(15.1%)
Materials and services	3	4,539	772	831	59	7.6%	1,025	(18.9%)
Finance costs		98	36	30	(6)	(16.7%)	34	(11.8%)
Other expenses	1	2,283	567	546	(21)	(3.7%)	521	4.8%
Depreciation	5	6,028	1,508	1,541	33	2.2%	1,396	10.4%
Total Expenses		19,694	4,365	4,435	70	1.6%	4,727	(6.2%)
Net result for the period		2,292	411	397	(14)	(3.4%)	18	2105.6%
<i>Less:</i> Capital grants and contributions		(3,632)	(438)	(456)	(18)	(4.1%)	(551)	17.2%
<i>Add:</i> Flood related operational expenditure		-	-	-	-	-	65	(100.0%)
Underlying result for the period		(1,340)	(27)	(59)	(32)	118.5%	(468)	(87.4%)

Notes on significant variances

Favourable Variances

1. Other expenses | (\$21,000)

	Current Financial Year					Prior Financial Year	
	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Budget Variance	YTD Actual	YTD Variance
	\$'000	\$'000	\$'000	\$'000	%	\$'000	%
State levies, licences, and taxes	724	188	181	(7)	(3.7%)	183	(1.1%)
Insurance	248	62	68	6	9.7%	57	19.3%
Councillor allowances	208	52	44	(8)	(15.4%)	66	(33.3%)
Commissions	9	2	1	(1)	(50.0%)	2	(50.0%)
IT Maintenance	191	47	56	9	19.1%	37	51.4%
Communications	56	14	13	(1)	(7.1%)	17	(23.5%)
Subscriptions and memberships	146	37	31	(6)	(16.2%)	30	3.3%
Professional development	92	24	7	(17)	(70.8%)	41	(82.9%)
Cost of goods sold	45	1	4	3	300.0%	3	33.3%
Election expenses	5	-	-	-	0.0%	-	0.0%
Community grants and donations	194	62	75	13	21.0%	44	70.5%
Advertising	51	13	12	(1)	(7.7%)	14	(14.3%)
Marketing	54	1	2	1	100.0%	-	100.0%
Audit fees	74	18	22	4	22.2%	-	100.0%
Bank fees and charges	37	9	7	(2)	(22.2%)	7	0.0%
Postage	28	7	8	1	14.3%	8	0.0%
Lease payments	6	1	3	2	200.0%	2	50.0%
Other expenses	166	29	12	(17)	(58.6%)	10	20.0%
Total Other Expenses	2,283	567	546	(21)	(3.7%)	521	4.8%

Other expenses are \$21,000 below budget (down 3.7%) for the quarter, primarily due to a reduction in professional development expenditure. The variance reflects the timing of training activities, with several planned programs scheduled for later in the financial year. Accordingly, total professional development expenditure is expected to align with budget by year end.

Community grants and donations are \$13,000 above budget (up 21.0%). This variance is due to the timing of payments made under Council's Community Grant Programs, with several grants paid earlier in the year compared with budget phasing. The variance does not indicate an increase in the total amount expected to be incurred for the full financial year, as overall program allocations remain within budget.

In comparison with the same period last financial year, other expenses have increased by \$25,000 (up 4.8%), mainly due to increased IT maintenance and general cost escalation across minor expense categories.

2. User Charges | \$16,000

	Current Financial Year					Prior Financial Year	
	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Budget Variance	YTD Actual	YTD Variance
	\$'000	\$'000	\$'000	\$'000	%	\$'000	%
Caravan and camping fees	1,178	130	142	12	9.2%	198	(28.3%)
Rental and lease income	81	20	18	(2)	(10.0%)	11	63.6%
Building services	96	20	26	6	30.0%	26	0.0%
Cemetery fees	46	11	12	1	9.1%	12	0.0%
Waste disposal fees	94	23	22	(1)	(4.3%)	15	46.7%
Aquatic Centre fees	57	-	-	-	0.0%	-	0.0%
Total User Charges	1,552	204	220	16	7.8%	262	(16.0%)

User charges are \$16,000 above budget (up 7.8%), mainly due to increased income received from building services, and caravan and camping fees at the Bridport Seaside Caravan Park. Camping fees received from other sites at Branxholm and Derby are slightly lower than the same period last year; however, this is likely attributed to seasonal variations and income is expected to align with budget by year end.

When compared with the same period in the prior financial year, user charges are \$42,000 lower (down 16.0%). This decrease is due to the timing of income recognition for annual site holders at the Bridport Seaside Caravan Park and does not reflect any reduction in visitation or occupancy levels.

Unfavourable Variances

3. Materials and services \$59,000

	Current Financial Year					Prior Financial Year	
	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Budget Variance	YTD Actual	YTD Variance
	\$'000	\$'000	\$'000	\$'000	%	\$'000	%
Materials	603	141	150	9	6.4%	153	(2.0%)
Utilities	567	141	123	(18)	(12.8%)	129	(4.7%)
Plant, machinery and equipment	524	134	185	51	38.1%	178	3.9%
Office administration	72	18	13	(5)	(27.8%)	24	(45.8%)
Contracts	2,208	198	196	(2)	(1.0%)	401	(51.1%)
Professional services	260	64	83	19	29.7%	71	16.9%
Management contracts	305	76	81	5	6.6%	69	17.4%
Total materials and services	4,539	772	831	59	7.6%	1,025	(18.9%)

Materials and services expenditure is \$59,000 above budget (up 7.6%), primarily due to increased plant, machinery, and equipment costs following the unforeseen breakdown of a key item of plant at the Waste Transfer Station. Additionally, professional services costs were \$19,000 above budget, largely due to increased planning consultant fees required to cover ongoing staff vacancies within the Community and Development Services department. These additional consultancy costs were offset by savings in employee costs during the quarter.

Compared with the same period last financial year, materials and services expenditure has decreased by \$194,000 (down 18.9%). This reduction reflects the completion of additional contracted maintenance works undertaken in 2024/25 at the Blue Derby Mountain Bike Trails and across sealed and unsealed road networks, which were not repeated at the same scale in the current year.

4. Operating grants and contributions | (\$274,000)

Grants and contributions	Current Financial Year					Prior Financial Year	
	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Budget Variance	YTD Actual	YTD Variance
	\$'000	\$'000	\$'000	\$'000	%	\$'000	%
FA Grants – General	1,718	429	388	(41)	(9.6%)	407	(4.7%)
FA Grant – Roads & Bridges	2,675	669	666	(3)	(0.4%)	637	4.6%
Heavy Vehicle Motor Tax	140	-	-	-	0.0%	-	0.0%
Contributions received – Blue Derby Mountain Bike Trails	133	30	30	-	0.0%	30	0.0%
Donations	3	-	-	-	0.0%	-	0.0%
Total operating grants and contributions	4,669	1,128	1,084	(44)	(3.9%)	1,074	0.9%

Operating grants and contributions are \$44,000 below budget (down 3.9%) for the quarter, primarily due to a reduction in income expected from the Financial Assistance Grants (FA Grants) program. This adjustment follows updated advice received from the State Grants Commission (SGC) during the quarter.

The key factors influencing this variance include population growth within the Dorset municipality and changes in municipal property values as determined by the Valuer-General. These variables directly affect the SGC's funding model, which estimates each council's relative capacity to raise own-source revenue.

As a result of changes for the 2025/26 financial year, actual funding under the FA Grants program is now expected to total \$4.21 million, representing a decrease of \$178,000 compared with the original budget estimate. This variance is external to Council's control and reflects formula-driven adjustments within the state allocation process.

In comparison to the same period last financial year, operating grants and contributions have increased by \$10,000 (up 0.9%).

5. Depreciation | \$35,000

	Current Financial Year					Prior Financial Year	
	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Budget Variance	YTD Actual	YTD Variance
	\$'000	\$'000	\$'000	\$'000	%	\$'000	%
Roads	3,215	804	835	31	3.9%	729	14.5%
Bridges	625	156	161	5	3.2%	153	5.2%
Plant, machinery and equipment	750	188	189	1	0.5%	166	13.8%
Buildings	459	115	131	16	13.9%	114	14.9%
Stormwater	333	83	84	1	1.2%	80	5.0%
Land improvements	472	118	103	(15)	(12.7%)	122	(15.6%)
Computer and technology	139	35	30	(5)	(14.3%)	29	3.4%
Fixtures, fittings, and furniture	13	3	3	-	0.0%	3	0.0%
Other assets	22	6	7	1	16.7%	-	100.0%
Total depreciation	6,028	1,508	1,541	35	2.3%	1,396	10.4%

Depreciation expense is \$35,000 above budget (up 2.3%) for the quarter, mainly due to increased roads and building depreciation following the revaluation of these assets completed in the 2024/25 financial year. The revaluation resulted in higher asset replacement values and changes to useful life assumptions, particularly for road infrastructure.

As a result, total depreciation expenditure for the full financial year is expected to reach \$6.18 million, an increase of \$155,000 on original budget estimates.

In comparison with the same period last financial year, depreciation has increased by \$145,000 (up 10.4%), reflecting both the asset revaluation impact and ongoing growth in Council's infrastructure base.

Statement of Cash Flows

For the period ending
30 September 2025

	2026 YTD Inflows/(Outflows) \$'000	2025 YTD Inflows/(Outflows) \$'000
Cash flows from operating activities		
Rates and charges	4,682	4,097
Statutory fees and fines, user fees, contributions, reimbursements, and other income (inclusive of GST)	149	302
Grant and contributions (inclusive of GST)	529	163
Interest received	94	42
Finance costs	(31)	(36)
Payments to suppliers (inclusive of GST)	(2,233)	(2,337)
Payments to employee (including redundancies)	(1,411)	(1,543)
Dividend from water corporation	53	49
GST refunds received	197	198
⁵Net cash provided by (used in) operating activities	2,029	935
Cash flows from investing activities		
Payments for property, infrastructure, plant, and equipment	(887)	(1,283)
Proceeds from sale of property, infrastructure, plant and equipment and other assets	14	146
Payments for investments	-	-
Capital grants (inclusive of GST)	540	480
Net cash provided by (used in) investing activities	(333)	(657)
Cash flows from financing activities		
Proceeds of interest-bearing loans and borrowings	-	-
Repayment of interest-bearing loans and borrowings	(134)	(132)
Repayments received from loan to May Shaw	99	-
Net cash provided by (used in) financing activities	(35)	(132)
Net increase (decrease) in cash and cash equivalents	1,661	146
Cash and cash equivalents at the beginning of the financial year	6,085	6,239
Cash and cash equivalents at the end of the reporting period	7,746	6,385

⁵ The cash generated from operating activities is one of the most important figures for Council as it indicates the amount of cash that is available from everyday operations to fund future capital and infrastructure works within the municipality.

Reconciliation of cash flows from operating activities to net result for the period

	2026 Actuals Inflows/(Outflows) \$'000	2025 Actuals Inflows/(Outflows) \$'000
Net result for the period	397	52
Depreciation	1,541	1,396
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(4)	20
Capital grants and contributions received specifically for new or upgraded assets	(456)	(551)
<i>Changes in assets and liabilities</i>		
Decrease/(increase) in trade and other receivable	(6,310)	(6,363)
Decrease/(increase) in other assets	(1,027)	(1,190)
Decrease/(increase) in inventories	(284)	22
Increase/(decrease) in trade and other payables	(31)	(417)
Increase/(decrease) in deposits	(1)	-
Increase/(decrease) in provisions	3	295
Increase/(decrease) in contract liabilities	8,201	7,671
Net cash provided by (used in) operating activities	2,029	935

Bridport Seaside Caravan Park
Operating Results
For the period ended
30 September 2025

	Current Financial Year					Prior Financial Year	
	Annual Budget \$'000	YTD Budget \$'000	YTD Actual \$'000	Budget Variance \$'000	Budget Variance %	YTD Actual \$'000	YTD Variance %
Operating Income							
<i>User charges</i>							
Camping fees	1,100	110	137	27	24.5%	171	(19.9%)
Shower & laundry fees	15	4	1	(3)	(75.0%)	1	0.0%
Total user charges	1,115	114	138	24	21.1%	172	(19.8%)
Total Operating Income	1,115	114	138	24	21.1%	172	(19.8%)
Expenses							
<i>Employee costs</i>							
Wages – maintenance*	-	-	24	24	100.0%	36	(33.3%)
Wages – operational	258	59	60	1	1.7%	65	(7.7%)
On- costs - operational	51	13	12	(1)	(7.7%)	6	100.0%
Total employee costs	309	72	96	24	33.3%	107	(10.3%)
<i>Materials and services</i>							
Contractors	49	15	1	(14)	(93.3%)	10	(90.0%)
Other external services	-	-	-	-	0.0%	12	(100.0%)
Materials	24	9	4	(5)	(55.6%)	3	33.3%
Office administration	4	1	-	(1)	(100.0%)	1	(100.0%)
Utilities	122	30	29	(1)	(3.3%)	28	3.6%
Furniture & equipment	1	-	1	1	100.0%	-	100.0%
Plant hire (internal)*	-	-	4	4	100.0%	7	(42.9%)
Total materials and services	200	55	39	(16)	(29.1%)	61	(36.1%)
<i>Finance costs</i>							
Interest payments on finance leases	17	17	17	-	0.0%	12	41.7%
Total finance costs	17	17	17	-	0.0%	12	41.7%
<i>Other expenses</i>							
Communications	7	2	4	2	100.0%	5	(20.0%)
Insurance	6	2	1	(1)	(50.0%)	1	0.0%
Marketing	3	1	2	1	100.0%	-	100.0%
Other sundry expenses	14	3	10	7	233.3%	-	100.0%
Total other expenses	30	8	17	9	112.5%	6	183.3%
<i>Depreciation</i>	86	21	18	(3)	(14.3%)	22	(18.2%)
Total Expenses	642	173	187	17	9.8%	208	(10.1%)
Net result for the period	473	(59)	(49)	10	(16.9%)	(36)	36.1%

* The budget allocation for these items is included at a department level.

Scottsdale Aquatic Centre
 Operating Results
 For the period ended
 30 September 2025

	Current Financial Year					Prior Financial Year	
	Annual Budget \$'000	YTD Budget \$'000	YTD Actual \$'000	Budget Variance \$'000	Budget Variance %	YTD Actual \$'000	YTD Variance %
Operating Income							
<i>User charges</i>							
Learn to Swim	35	-	-	-	0.0%	-	0.0%
Pool hire	15	-	-	-	0.0%	-	0.0%
Aqua aerobics	7	-	-	-	0.0%	-	0.0%
Total user charges	57	-	-	-	0.0%	-	0.0%
<i>Grants & contributions</i>							
Donations	3	-	-	-	0.0%	-	0.0%
Total grants & contributions	3	-	-	-	0.0%	-	0.0%
<i>Other income</i>							
Kiosk sales	69	-	-	-	0.0%	-	0.0%
Total other income	69	-	-	0.0%	0.0%	-	0.0%
Total Operating Income	129	-	-	0.0%	0.0%	-	0.0%
Expenses							
<i>Employee costs</i>							
Wages – Operations	199	14	12	(2)	(14.3%)	26	(53.8%)
Wages – Maintenance*	-	-	3	3	100.0%	13	(76.9%)
Overtime – Operations	4	-	-	-	0.0%	-	0.0%
On-costs – Operations	40	6	5	(1)	(16.7%)	11	(54.5%)
Total employee costs	243	20	20	-	0.0%	50	(60.0%)
<i>Materials and services</i>							
Contractors	26	1	3	2	200.0%	4	(25.0%)
Materials	97	51	38	(13)	(25.5%)	45	(15.6%)
Utilities	124	31	10	(21)	(67.7%)	23	(56.5%)
Furniture & equipment	2	-	-	-	0.0%	-	0.0%
Total materials and services	249	83	51	(32)	(38.6%)	72	(29.2%)

* The budget allocation for this item is included at a department level.

Aquatic Centre cont.	Current Financial Year					Prior Financial Year	
	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Budget Variance	YTD Actual	YTD Variance
	\$'000	\$'000	\$'000	\$'000	%	\$'000	%
<i>Other expenses</i>							
Advertising	2	1	-	(1)	(100.0%)	1	(100.0%)
Insurance	17	4	1	(3)	(75.0%)	1	0.0%
Communications	1	-	-	-	0.0%	-	0.0%
Bank fees and charges	2	-	-	-	0.0%	1	(100.0%)
Training	5	3	2	(1)	(33.3%)	3	(33.3%)
Cost of goods sold	40	-	4	4	100.0%	2	100.0%
Other sundry expenses	24	10	11	1	10.0%	10	10.0%
Total other expenses	91	18	18	-	0.0%	18	0.0%
<i>Depreciation</i>	172	44	55	11	25.0%	55	0.0%
Total Expenses	755	165	144	(21)	(12.7%)	195	(26.2%)
Net result for the period	(626)	(165)	(144)	21	(12.7%)	(195)	(26.2%)

Blue Derby Mountain Bike Trails⁶

Operating Results

For the period ended

30 September 2025

	Current Financial Year					Prior Financial Year	
	Annual Budget \$'000	YTD Budget \$'000	YTD Actual \$'000	Budget Variance \$'000	Budget Variance %	YTD Actual \$'000	YTD Variance %
Operating Income							
<i>User charges</i>							
Camping fees	42	11	2	(9)	(81.8%)	2	0.0%
Shower & laundry fees	17	4	2	(2)	(50.0%)	1	100.0%
Total user charges	59	15	4	(11)	(73.3%)	3	33.3%
<i>Grants & contributions</i>							
Contributions received	133	30	30	-	0.0%	29	3.4%
Total grants & contributions	133	30	30	-	0.0%	29	3.4%
<i>Other income</i>							
Reimbursements	4	1	2	1	100.0%	13	(84.6%)
Total other income	4	1	2	1	100.0%	13	(84.6%)
Total Operating Income	196	46	36	(10)	(21.7%)	45	(20.0%)
Expenses							
<i>Employee costs</i>							
Wages	446	112	117	5	4.5%	108	8.3%
Wages – Amenities*	-	-	7	7	100.0%	4	75.0%
Overtime	4	1	-	(1)	(100.0%)	-	0.0%
On-costs	89	21	20	(1)	(4.8%)	26	(23.1%)
Total employee costs	539	134	144	10	7.5%	138	4.3%
<i>Materials and services</i>							
Contractors	210	5	5	-	0.0%	46	(89.1%)
Materials	32	10	5	(5)	(50.0%)	4	25.0%
Plant hire (internal)*	-	-	32	32	100.0%	11	190.9%
Total material and services	242	15	42	27	180.0%	61	(31.1%)

* The budget allocation for these items is included at a department level.

⁶ Includes income and expenditure from Blue Derby MTB, Camping and shower facilities at Derby Park & Trailhead and MTB events held within the financial year.

Blue Derby cont.	Current Financial Year					Prior Financial Year	
	Annual Budget	YTD Budget	YTD Actual	Budget Variance	Budget Variance	YTD Actual	YTD Variance
	\$'000	\$'000	\$'000	\$'000	%	\$'000	%
<i>Other expenses</i>							
Communications	2	1	1	-	0.0%	-	100.0%
Insurance	2	-	-	-	0.0%	-	0.0%
Other sundry expenses	8	8	-	(8)	(100.0%)	2	(100.0%)
Camping payments	42	11	2	(9)	(81.8%)	2	0.0%
Total other expenses	54	20	3	(17)	(85.0%)	4	(25.0%)
<i>Depreciation</i>	-	-	-	-	0.0%	-	0.0%
Total Expenses	835	169	189	20	11.8%	203	(6.9%)
Net result for the period	(639)	(123)	(153)	(30)	24.4%	(158)	(3.2%)

Capital Works Summary

For the period ending
30 September 2025

	Actuals Year to Date	Revised Annual Budget	Variance	Budget Utilised
	\$'000	\$'000	\$'000	%
Bridges	146	1,671	1,525	8.7%
Roads	550	5,889	5,339	9.3%
Stormwater	22	428	406	5.1%
Buildings & Land	133	973	840	13.7%
Land Improvements	61	1,178	1,117	5.2%
Plant & Equipment	272	2,246	1,974	12.1%
IT	8	247	239	3.4%
Total Capital Works	1,192	12,632	11,440	9.4%

The infrastructure team has continued to perform strongly during the reporting period, with 9.4% of the budget utilised to 30 September 2025.

This is typically a quieter period for capital delivery, with planning and preparatory work undertaken ahead of a greater delivery focus in the December and March quarters, when weather conditions are more favourable.

During the period, Council completed works on Bridge 1604 (Panama Forest Road, Golconda) and Bridge 1556 (New River Road, Ringarooma), and undertook preparation works for the annual reseal and resheeting road programs. In addition, two new heat pumps were installed at the Scottsdale Waste Transfer Station and the Nugget Sellars Pavilion at the Scottsdale Recreation Ground.

Item 219/2025 **Review of Policy No. 2 – Councillor Expenses**
Reporting Officer: Director – Corporate Services, Lauren Tolputt
Ref: DOC/25/15984 | Revised Policy: DOC/25/11209

Purpose

The purpose of this agenda item is to present the revised Policy 2 – Councillor Expenses for adoption.

Recommendation

That Council adopts the attached revised Policy 2 – Councillor Expenses.

Background

The Policy was established to meet the requirements of the *Local Government Act 1993* (the Act) which states that a Council must adopt a policy in respect of payment of expenses incurred by Councillors in carrying out the duties of office. The Policy review is listed as Activity 18 in Council's 2025/26 Annual Plan

Planning, Environment and Statutory Requirements

- *Local Government Act 1993*
- *Local Government (General) Regulations 2025*
- *Local Government (Code of Conduct) Order 2024*

Strategic and Annual Plan

- Dorset Council Strategic Plan (2023 – 2032), Imperatives 10.1 and 13.2
- Dorset Annual Plan (2025/26), Activity 18

Risk Management

The Policy ensures compliance with sections 1 and 2 of Schedule 5 of the Act and mitigates financial and governance risks by clearly defining the categories of expenses eligible for reimbursement.

Financial and Asset Management Implications

Estimates for the reimbursement of Councillor expenses are included in annual budget estimates.

Community Considerations

The Policy is publicly available on Council's website and allows community members to understand how Councillor expenses are managed.

Consultation

The initial draft of the revised policy was presented to the Audit Panel at the 23 September 2025 meeting, and to Councillors at the 7 October 2025 and 4 November 2025 briefing workshops. Feedback has been incorporated as necessary.

Officer's Comments

Most of the proposed changes are intended to make the Policy clearer and ensure it accurately reflects Council's current governance practices. Key updates include:

- **Travel:** Clarification that any international travel reimbursements must be approved by Council;
- **Childcare:** Simplified wording to clarify when childcare expenses will be reimbursed, and the evidence required to support claims;
- **Professional development:** an increase in the Deputy Mayor's professional development limit from \$2,000 to \$5,000 to recognise the additional responsibilities of the role and the need to be prepared to act as Mayor when required;
- **Legal expenses:** Addition of a new clause explaining when Councillors can and cannot be reimbursed for legal expenses. Reimbursement will not apply where the expenses are incurred by a Councillor who:
 - has initiated a claim;
 - is defending a claim that is personal in nature; or
 - is defending a Code of Conduct complaint.

Both a marked up and clean copy of the revised Policy are provided in the [attachments](#).

Item 220/2025

Appointment of Councillor Committee Representatives

Reporting Officer: Director – Corporate Services, Lauren Tolputt

Ref: DOC/25/15840

Purpose

The purpose of this agenda item is to appoint Councillor representatives to fill vacancies on various committees until the end of their elected term in 2026.

Recommendation

That Council appoint the following representatives to fill vacancies on the following committees, as listed, until the end of their elected term in 2026:

Australia Day Awards Selection Panel*Mayor***Barry Jarvis Education Scholarship Selection Panel***Cr McLennan***Audit Panel***Cr Hughes***Pioneer Lake Advocacy Group***Mayor, Cr Bicanic***Tourism Working Group***Mayor, Cr Bicanic***Background**

At the 14 April 2025 Council Meeting, Councillor representatives were appointed to Council's various committees for the remainder of the elected term, ceasing in November 2026.

Due to the resignation of former Councillor James Cashion in late June 2025, several committees require replacement appointed members.

In addition, two new committees have been identified requiring formal appointments – being the Pioneer Lake Advocacy Group and the Tourism Working Group.

Planning, Environment and Statutory Requirements

N/A

Strategic and Annual Plan

- Dorset Council Strategic Plan (2023 – 2032), Imperative 13.2

Risk Management

N/A

Financial and Asset Management Implications

Any necessary allocations for the activities undertaken by each committee are included in the annual budget estimates.

Community Considerations

Information relating to the Committees is available on Council's website, either listed in application guidelines, terms of reference or for the Audit Panel, a Charter. The Tourism Working Group is yet to formally establish; however, terms of reference will be made available prior to the inaugural meeting.

Consultation

An internal nomination process was conducted from 5 November calling for Councillor nominations to be the Councillors representative on the Pioneer Lake Advocacy Group. The nomination period closed at 4pm on Monday, 10 November with one nomination received from Cr Bicanic to join the Mayor and other stakeholders identified by the public motion received at the 2024 Annual General Meeting.

Officer's Comments

Councillors were briefed on the responsibilities of each committee at the 4 November Briefing Workshop and asked to nominate for the vacancies, with nominations received listed in the recommendation.

Purpose

The purpose of this agenda item is to formally express Dorset Council's support for TasWater's proposed Price and Service Plan 5 (PSP5).

Recommendation

That Council:

1. formally endorse the letter of support for TasWater's proposed Price and Service Plan 5 for the regulatory period 2026 - 2030; and
2. provide the letter of support to the Office of the Tasmanian Economic Regulator.

Background

TasWater's PSP5 outlines the organisation's proposed pricing, service levels and investment priorities for the period 2026 – 2030. The plan responds to the need to renew ageing infrastructure, meet future demand, and improve environmental and service outcomes. PSP5 proposes an annual 8.8% price increase to fund \$1.7 billion in much needed capital investment across Tasmania, with a strong focus on water quality, reliability, environmental protection and customer experience.

Key changes include a shift towards more usage-based water charges - so customers who use less water pay less - and a significant increase in infrastructure investment compared with the previous plan. PSP5 also introduces new regulatory and asset management approaches to ensure long-term financial sustainability and better alignment with best-practice standards.

The next steps involve the Regulator's review and public consultation process, leading to a draft and final determination in 2026. Pending approval, PSP5 will take effect from 1 July 2026, guiding TasWater's investment, pricing and service delivery for the next four years. Councils, as TasWater shareholders, are invited to provide letters of support recognising PSP5's alignment with regional growth, community benefit, and long-term water security for Tasmania.

Planning, Environment and Statutory Requirements

- *Water and Sewerage Corporation Act 2012*
- *Local Government Act 1993* – Section 21 (Enterprise Powers)

Strategic and Annual Plan

- Dorset Council Strategic Plan (2023 – 2032), Imperatives 9.2, 10.3, 10.4

Risk Management

The Policy ensures compliance with sections 1 and 2 of Schedule 5 of the Act and mitigates financial and governance risks by clearly defining the categories of expenses eligible for reimbursement.

Financial and Asset Management Implications

Council spent \$244,100 (GST exclusive) for water and sewerage charges in the 2024/25 financial year. An 8.8% increase on the 2024/25 amount would result in a charge of \$265,581 for 2026/27, all other things being equal. This is an increase of \$21,481.

PSP5 is moving towards a more usage-based model and Council is working with TasWater to model the financial impacts on Council's finances.

Community Considerations

Council is a part owner and shareholder of TasWater. The PSP5 proposal is available for community consideration on TasWater's website.

Consultation

TasWater has undertaken extensive community consultation, involving over 3,500 Tasmanians and a dedicated Community Advisory Panel that provided direct input on priorities such as affordability, service reliability and environmental performance. Feedback from councils, communities and customers has informed the final proposal submitted to the Tasmanian Economic Regulator in mid-2025.

Officer's Comments

The proposed letter of support follows:

"Dorset Council expresses its support for TasWater's Price and Service Plan 5 (PSP5), which sets out the organisation's proposed investment, pricing and service outcomes for the 2026–2030 period. PSP5 represents a critical step in ensuring that Tasmania's water and sewerage infrastructure continues to provide safe, reliable and sustainable services for our communities.

Council recognises the key changes proposed under PSP5, including a substantial increase in capital investment—approximately \$1.7 billion over four years—to renew ageing infrastructure, improve water quality, reduce leaks and system failures, and enhance environmental performance. The proposed shift towards more usage-based pricing is also an important reform, promoting fairness, affordability, and water conservation across the state.

TasWater's extensive community consultation has ensured that PSP5 reflects the priorities and values of Tasmanians, balancing service reliability, environmental outcomes and affordability. The engagement process has allowed councils and customers a voice in shaping the future of Tasmania's essential water and sewerage services.

Council acknowledges the importance of appropriate and sustainable funding to deliver these outcomes. Under-investment today risks leaving a poor legacy of declining infrastructure and environmental performance for future generations. PSP5 provides a responsible, forward-looking framework that will help protect Tasmania's water security, public health, and natural environment well into the future.

Dorset Council therefore supports TasWater's PSP5 proposal and its commitment to delivering reliable, sustainable and affordable water and sewerage services for all Tasmanians."

ITEMS FOR NOTING

Item 222/2025 Council Workshops Held Since Last Council Meeting

4 November | Briefing Workshop

- External Presentation: TasWater
- External Presentation: Bright Dorset Youth Program Update
- Review Policy No.27 – Youth
- Board of Inquiry Outstanding Matters
- Update Review Policy No.2 – Councillor Expenses
- Local Government Amendment (Targeted Reform) Bill 2025 Exposure Draft
- LGAT Learning and Development In-Person Session Plan
- 2026 Meeting Dates Discussion
- Committee Representatives Review
- LGAT General Meeting Papers Discussion
- Briefing Reports

13 November | Learning & Development Session

- Facilitated by LGAT CEO, Dion Lester

Item 223/2025 Elected Member Communications

Mayor Calendar | 16 October – 12 November 2025

October 2025

- 16 Weekly meeting with the General Manager, Council Chambers
- 16 Internal education session on Finance with Councillors Simmons, Bicanic and Teichmann, Council Chambers
- 16 Council Event Funding Panel discussion with Councillors Simmons and Bicanic, Council Chambers
- 18 Opening of Springfield Plant Fest, St Pauls Springfield
- 20 Community Meet and Greet session with all Councillors, Derby Town Hall
- 20 October Council Meeting, Derby Town Hall
- 21 Online briefing by Office of Local Government on reforms to Councillor allowances and numbers
- 22 Online meeting with Flinders Island Council Mayor and General Manager, with Dorset General Manager
- 23 Weekly meeting with the General Manager, Council Chambers
- 23 Special Briefing Workshop session: Blue Derby Economic Impact Study with Councillors Hughes and Teichmann, Council Chambers
- 24 Citizenship Ceremony with Councillors Powell and McLennan, Council Chambers
- 27 Pioneer Lake Advocacy Group Meeting, Council Chambers
- 29 TasWater Annual General Meeting with General Manager, Launceston

- 30 Weekly meeting with the General Manager, Council Chambers
- 30 Meeting with Better Health 4 Dorset with General Manager, Scottsdale
- 30 ABC radio interview on Dorset Priority Projects Plan
- 30 May Shaw Annual General Meeting with General Manager, Scottsdale RSL
- 30 Visit Northern Tasmania Champions of Tourism 2025 event with General Manager, Launceston
- 31 Meeting with Tas City Building with General Manager, Scottsdale
- 31 Dorset Community House Seniors Week luncheon, Scottsdale

November 2025

- 4 November Briefing Workshop, Council Chambers
- 4 ABC Country hour interview
- 6 Northern Tasmania Development Corporation Annual General Meeting with General Manager, Launceston
- 8 Ringarooma Show, Ringarooma Primary School

Item 224/2025 Management Team Briefing Report

Purpose

The purpose of this agenda item is to provide Councillors and the community with a briefing on matters of interest dealt with during the past month by Council's Management Team.

Recommendation

That Council:

1. note the adjustment to the 2025/26 Capital Budget;
2. note the Pioneer Lake Advocacy Group meeting notes, dated 27 October 2025;
3. note the Audit Panel quorum clarification;
4. note the Dorset Australia Day awards nomination period and Christmas 2025 closure details; and
5. receive and note the remaining Management Team Briefing Report.

BUDGET ADJUSTMENT REPORT: Local Government Act 1993 – Section 82(7)

Capital Budget

Project	Original Budget	Adjustment	Revised Budget	Reason for budget adjustment
Bridge 1589 Sledge Track	145,000	36,000	181,000	Supply constraints and additional engineering requirements
Bridge 1572 Haas Rd - Upgrade	286,000	(36,000)	250,000	
13 T Excavator	255,000	16,000	271,000	Increased plant price and lower trade in value received
3D Topcon GPS	22,000	(16,000)	6,000	
Total Capital Budget	708,000	-	708,000	

COMMUNITY COMMITTEE: Pioneer Lake Advocacy Group Meeting Notes

On 27 October 2025, the Pioneer Lake Advocacy Group held their third meeting. The following items were included on the agenda for discussion:

1. Previous Meeting – 28 July 2025 confirmation of meeting notes and update on actions
2. Terms of Reference
3. Status update Pioneer Dam wall
4. Ongoing Management of External Facilities Discussion
5. Question Time / General Discussion
6. Next Meeting

The notes from this meeting are included in the attachments for information and available on Council's website.

COMMUNITY UPDATE: Audit Panel | Quorum Clarification

This update is provided to clarify the quorum requirements for Council's Audit Panel following questions raised at the October Council Meeting regarding the validity of the Panel's most recent meeting.

At the September Audit Panel meeting, two members were in attendance. While Council's Audit Panel Charter currently specifies a quorum of three members, the statutory requirement under section 11(3) of the *Local Government (Audit Panels) Order 2014* defines a quorum as a majority of the total number of appointed members. As there are currently three appointed members, a quorum is constituted by two members, and the meeting was therefore validly held.

It is acknowledged that Council's Audit Panel Charter provides for a higher quorum than the statutory minimum, which can limit flexibility in circumstances where a member is unable to attend. This matter will be addressed in the next review of the Audit Panel Charter, and the issue will also be alleviated once a second independent member is appointed to the Panel.

COMMUNITY UPDATE: Dorset Australia Day Awards – Now Open

Nominations are now open for the Dorset Council Australia Day Awards. The community is invited to consider nominating and celebrating the remarkable contributions of individuals, community groups, and organisations across our Council area.

The annual Australia Day Awards recognise and pay tribute to residents and groups who generously go above and beyond to improve the lives of others in our community.

This could be a friend, work colleague, club member or a quiet achiever in the community.

Council encourages people to take the time and submit a nomination for someone who is deserving of recognition through a 2026 Australia Day Award.

There are three categories to choose from:

- Citizen of the Year
- Young Citizen of the Year
- Community Event of the Year

Nominations can be submitted until 5pm Wednesday, 17 December 2025.

To submit a nomination please complete the nomination form available on Council's website www.dorset.tas.gov.au/australia-day-awards For more information or any questions, please contact Community and Development Administration Officer, Elizabeth Hadley on 03 6352 6500.

COMMUNITY UPDATE: Christmas Closure

The community are advised that the Council Offices will be closed from 12 noon on Wednesday, 24 December, reopening for regular operations from 8:30am on Monday, 5 January 2026.

APPROVED APPLICATIONS | October 2025

	Approved October	Approved 2025 YTD	Approved 2024 YTD
Planning	13	84	104
Building	13	62	89
Plumbing	11	38	43

See attachments for detailed information about applications approved in October 2025.

WASTE MANAGEMENT REQUESTS | October 2025

	Requests Received October 2025	Comparison October 2024	FYTD Received 2025/26	Comparison FYTD Received 2024/25
Feedback and Queries	1	3	1	4
Repair Bin	10	5	12	6
Replace Bin	6	5	14	17
Request a New Service	4	2	11	6
Remove Additional Bin	-	3	13	17
Request an Additional Bin	2	-	5	8
Request an Upsize/Downsize	4	-	6	-
Request to Opt Out (of Service)	1	-	3	-
Total Requests	28	18	65	58

CUSTOMER SERVICE REQUESTS | October 2025

	Requests Received October 2025	Comparison Requests October 2024	Received 2025	Comparison 2024
Animal	5	1	31	13
Bridges	1	-	1	-
Caravan Parks	-	-	9	3
Cemeteries	-	-	1	-
Community Development General	-	-	-	-
Corporate Services General	3	3	14	7
Customer Service	2	-	6	8
Elections	-	-	1	-
Emergency Services Enquiries	-	-	1	1
Environmental Management & Health	1	2	16	7
Government Relations	-	-	-	1
Licencing	-	-	1	-
Parks and Reserves	9	1	39	10
Planning & Building	1	1	6	4
Public Health	-	1	4	2
Public Online Enquiries	-	1	2	1
Public Amenities	4	1	25	10
Public Halls Buildings	7	2	25	12
Recreation Grounds	3	1	14	14
Roads	34	20	213	182
Swimming Pools	-	-	6	-
Waste Management	2	-	10	2
Total Requests	72	34	425	277

A detailed copy of the 2025 Customer Service Requests is included in the attachments.

2025/26 CAPITAL WORKS PROGRAM

Ref: DOC/25/9165

	Complete 2025/26
	Completed in October 2025
	Carried Forward Projects – 2026/27

PROJECT	STATUS
BRIDGES	
Bridge 1508 Garibaldi Road, Pioneer – repairs to piers (addition allocation, storm recovery)	Tender Awarded
Bridge 1604 Panama Forest Road, Golconda – timber deck renewal	Completed
Bridge 1589 Sledge Track, West Scottsdale – timber superstructure renewal (beams & deck)	Procured beams
Bridge 1556 New River Road, Ringarooma – timber deck renewal	Completed
Bridge 1594 Greeta Road, Nabowla – timber superstructure renewal (beams and deck)	Timber ordered
Bridge 1508 Garibaldi Road, Pioneer – slab repairs	
Bridge 1569 Jensens Road, North Scottsdale – upgrade superstructure (timber to concrete)	Funding Application submitted
Bridge 1572 Haas Road, Legerwood – upgrade superstructure (timber to concrete, additional allocation)	Successful Funding Application
STORMWATER	
61 King Street, Scottsdale – upgrade stormwater pits	
3 Murphy Place, Scottsdale – undertake network survey and hydrology assessment	Investigation
Main Road, Pioneer – pipe open drain	Quotes Received
9 Willow Court, Winnaleah – design and install new network	Design
21 Thomas Street, Scottsdale – design and install new network	Tender Awarded
52 Scott Street, Branxholm – design and install new network	Design
3 Thomas Street, Scottsdale – design and install new network	Design
ROADS – RESHEETING	
Old Waterhouse Road, Waterhouse	Commenced
Cape Portland Road, Gladstone	Commenced
Bridport Back Road, Nabowla	
Nourses Road, Bridport	Commenced
Unwins Road, Springfield	Commenced
McDonalds Avenue, Ringarooma	Commenced
Dead Horse Hill Road, Ringarooma	Commenced
Pera Flats Road, Ringarooma	Commenced
Swanee Road, Winnaleah	Commenced
Ferny Hill Road, Bridport	Commenced
Bridport – urban resheeting (various locations)	Commenced

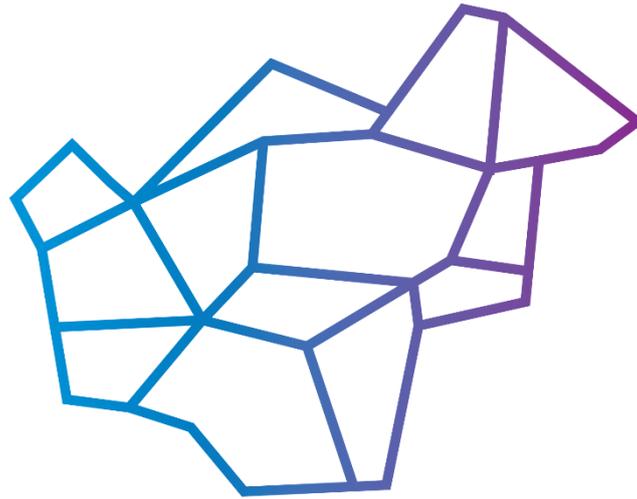
PROJECT	STATUS
ROADS – RESEALS	
George Street, Scottsdale – highway access	Prep work completed
Maurice Street, Legerwood	Prep work completed
Spotswood Drive, Scottsdale	Prep work completed
Beattie Street, Scottsdale	Prep work completed
Ringarooma Road, Scottsdale – highway access	Prep work completed
Christopher Street, Scottsdale	Prep work completed
Mary Street, Scottsdale	Prep work completed
Alice Street, Scottsdale	Prep work completed
East Maurice Road, Ringarooma	Prep work completed
Oakdene Road, Jetsonville	Prep work completed
Barnbogle Road, Bridport	Prep work completed
Barnett Road, Ringarooma	Prep work completed
Ruby Flats Road, Branxholm	Prep work completed
Derby Back Road, Derby	Prep work completed
Sykes Road, Springfield	Completed
Arnold Place, Scottsdale	Completed
Charles Street, Pioneer – additional reseal	Tender Issued
ROADS – OTHER PROJECTS	
Willis Road, Lietinna – hotmix overlay intersection with Golconda Road	Completed
Koomeela Road, West Scottsdale – culvert repairs	Completed
Banca Road, Winnaleah – pavement repair and hotmix surface	Commenced
Golconda Road, Nabowla – 3.4km safety upgrades and pavement renewal	
Ferny Hill Road, Bridport – landslip repair (storm damage)	
Golconda Road, Golconda – pavement design	Design
Bentley Street, Bridport – footpath renewal	
Ellenor Street, Scottsdale – design pavement renewal	Design
Austins Road and Tasman Highway, Scottsdale – junction upgrade	Design
Northeast Lane, Scottsdale – design	Completed
Union Street, Scottsdale – kerb and stormwater upgrade (stage 1)	Tender Awarded
Pioneer township – footpath	Quotes Received
Golconda Road, Golconda – freight and safety improvement strategy	
Buckney's Road, Scottsdale – road survey	Commenced

PROJECT	STATUS
BUILDINGS	
Bridport Seaside Caravan Park – camp kitchen renewal (replace beams)	Commenced
Bridport Seaside Caravan Park – electrical switchboard renewal and underground cables (stage 1)	Scheduled – April
Northeast Park, Scottsdale – electrical upgrades and shower payment machine upgrades	
Winnaleah Old Scout Hall – replace old louvre windows	Materials sourced
Derby, Branxholm, Ringarooma, Winnaleah & Legerwood – switchboard upgrades	Commenced
Pioneer Hall – toilet renewal	Planning
Northeast Park, Scottsdale – BBQ replacement	Completed
Scottsdale – switchboard upgrades (various sites)	Planning
Scottsdale Aquatic Centre – toilet and shower renewal	Completed
Branxholm Hall – kitchen renewal (Pines Committee donation)	Planning
Bridport Seaside Caravan Park – amenities upgrade (shower cubicle storage / shelving)	
Bridport Seaside Caravan Park – cabin upgrades / outdoor area improvements	
Scottsdale Waste Transfer Station – Reuse Centre shop extension	Planning
Scottsdale Waste Transfer Station – heat pump	Completed
Derby Depot – alarm system and cameras	Planning
Scottsdale Depot – relocation of storage sheds (additional allocation)	Commenced
Nugget Sellars Pavilion (Scottsdale Recreation Ground) – heat pump	Completed
Scottsdale Aquatic Centre – remote access through Council network	Scheduled - April
LAND IMPROVEMENTS	
Blue Derby – network signage	
Bridport Seaside Caravan Park and Bridport Foreshore – BBQ replacement	Completed
Scottsdale Aquatic Centre – flow meter and motor protection on leisure pool pumps	Planning
Scottsdale Aquatic Centre – chlorinator pump critical spare parts	Commenced
Scottsdale Aquatic Centre – balance tank temporary shut off valve	Ordered
Scottsdale Aquatic Centre – leisure pool filter sand replacement	Planning
Scottsdale Aquatic Centre – replace umbrella covers	Completed
Derby Park – Ringarooma Road erosion repairs	Planning
Pine Plantation, Ringarooma Road, Scottsdale – replanting (additional allocation)	Commenced
Blue Derby – Black Stump car turning area redevelopment	Planning
Blue Derby – Top Creek drop off area completion	Planning
Netball court upgrades – Scottsdale, Bridport and Derby (Stage 1)	Planning
Scottsdale Railway Station precinct redevelopment	Commenced
Blue Derby – memorial lookout	Planning
Ellesmere Cemetery, Scottsdale – new memorial wall	Planning
Scottsdale sports precinct – master planning	
Scottsdale Aquatic Centre – covered pool feasibility study	

PROJECT	STATUS
CARRY FORWARD PROJECTS	
<u>Bridges</u>	
Bridge 1508 Garibaldi Road, Pioneer – scour protection piers (storm recovery)	Tender Awarded
Bridge 1572 Haas Road / Frenches Creek, Legerwood – upgrade to concrete	Successful Funding Application
<u>Roads</u>	
South Street, Bridport – replace kerb	
King Street, Scottsdale – pedestrian crossing	Planning
George Street, Scottsdale – pedestrian crossing	Planning
Coplestone Street, Scottsdale – new footpath	Planning
<u>Buildings</u>	
Building Renovations (Blue Derby Foundation) - 57 Main Street, Derby	
Scottsdale Railway Station Building – restoration	
Derby Depot – new trail crew storage shed	Planning
Bridport Seaside Caravan Park – planning for new camp kitchen at Goftons Beach	Planning
Branxholm Waste Transfer Station – Oil Bunded Shed	Planning
Branxholm Waste Transfer Station – Recycling Shed	Planning
Gladstone Waste Transfer Station – Oil Bunded Shed	Planning
Gladstone Waste Transfer Station – Recycling Shed	Planning
Scottsdale Waste Transfer Station – Oil Bunded Shed	Planning
<u>Land Improvements</u>	
Croquet Lawn Beach, Bridport – access improvements	
Blue Derby Mountain Bike Trails – Tunnel stairs	
Bridport Lions Club Adventure Playground upgrade (election grant)	
Scottsdale Childrens Reserve Playground upgrade (election grant)	Planning
Scottsdale community bike track	
Gladstone community park	
Waste Transfer Station signage	Commenced
CWA Carpark, Bridport – solar light	Completed

CLOSURE OF MEETING

Time Meeting Closed:



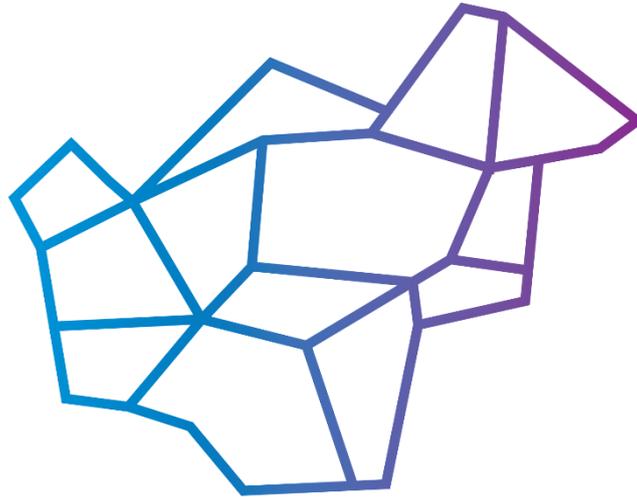
dorset
C O U N C I L

Ordinary Council Meeting

Agenda Attachments

Monday, 17 November 2025

it's in the making



dorset
C O U N C I L

Ordinary Minutes

Council Meeting

Monday, 20 October 2025

DERBY TOWN HALL

it's in the making

Ordinary Meeting of Council

OPEN SESSION	4
PROCEDURAL ITEMS	5
Item 180/2025 Declaration of Interest	5
Item 181/2025 Tabling of Certificate of Election By-Election	5
Item 182/2025 Recording the Declaration of Office Anthony Richards	5
DECISION	5
Item 183/2025 Confirmation of Ordinary Council Meeting Minutes – 15 September 2025	6
DECISION	6
Item 184/2025 Confirmation of Agenda	6
DECISION	6
Item 185/2025 Public Question Time	6
Item 186/2025 Public Address of Meeting	8
Item 187/2025 Councillor Question Time	8
Item 188/2025 Requests for Leave of Absence	10
Item 189/2025 Notifications of Leave of Absence for Parental Leave	10
Item 190/2025 Councillor Motions with Notice	10
ITEMS FOR DECISION	11
Item 191/2025 Board of Inquiry Quarterly Progress Report 1 July to 30 September 2025	11
DECISION	11
Item 192/2025 Local Government Reforms Councillor Numbers and Allowances - Council Submission	11
DECISION	12
Item 193/2025 2025/26 Annual Plan September Quarterly Report	12
DECISION	12
Item 194/2025 Priority Projects Plan	13
DECISION	13
Item 195/2025 Audit Panel Charter and Code of Conduct	13
DECISION	14
Item 197/2025 Round 1 – 2025/26 Matching Grants Application Assessments	15
DECISION	15
Item 196/2025 Round 1 - 2025/26 Small Grants Application Assessments	15
DECISION	16
Item 198/2025 Round 1 – 2025/26 Discretionary Grants Application Assessments	16
DECISION	16
ITEMS FOR NOTING	16
Item 199/2025 Council Workshops Held Since Last Council Meeting	16
Item 200/2025 Elected Member Communications	17
Mayor Calendar 11 September – 15 October 2025	17
Item 201/2025 Management Team Briefing Report	17

DECISION	18
COUNCIL COMMITTEE: Dorset Council Audit Panel Meeting Minutes _____	18
BUDGET ADJUSTMENT REPORT: Local Government Act 1993 – Section 82(7) _____	18
APPROVED APPLICATIONS September 2025 _____	18
CUSTOMER SERVICE REQUESTS September 2025 _____	19
WASTE MANAGEMENT REQUESTS September 2025 _____	19
2025/26 CAPITAL WORKS PROGRAM _____	20
CLOSED SESSION _____	24
Item 202/2025 ‘Closed Session’: Council _____	24
DECISION	24
203/2025 Declaration of Interests _____	25
204/2025 Contract 2025/26-05 Bridge 1508 Garibaldi Road _____	25
205/2025 Release of Public Information _____	25
206/2025 Completion of Closed Session _____	25
CLOSURE OF MEETING _____	25
Time Meeting Closed: 8:37pm _____	25



Council Meeting - Minutes

Monday, 20 October 2025

OPEN SESSION

Meeting Opened: 6:01pm

Council Meetings Procedures

In accordance with Policy No. 41: Council Meeting Procedures, this Meeting is being recorded. By attending the Meeting in person, you are consenting to personal information being recorded and published. No unauthorised filming or recording of the Meeting is permitted.

Visitors are reminded that Council Meetings are a place of work for Council Officers and Councillors.

The Council is committed to meeting its responsibilities as an employer and as host of this important public forum, by ensuring that all present meet expectations of mutually respectful and orderly conduct. It is a condition of entry to the Council Chambers that you cooperate with any directions or requests from the Chairperson or Council Officers.

The Chairperson is responsible for maintaining order at Council Meetings. The General Manager is responsible for health, wellbeing and safety of all present. The Chairperson or General Manager may require a person to leave the Council's premises following any behaviour that falls short of these expectations.

Language and conduct at a Meeting that could be perceived as offensive, defamatory or threatening to a person in attendance or listening to the recording, is not acceptable. It is an offence to hinder or disrupt a Council Meeting.

Present: Councillors Rhys Beattie (Mayor), Edwina Powell (Deputy Mayor), Jan Hughes, Anthony Richards, Kahlia Simmons, Mervyn Chilcott, Nick Bicanic, Vincent Teichmann, Wendy McLennan

General Manager: John Marik, Director – Corporate Services: Lauren Tolputt, Director – Development & Community Services: Jayne Miller, Executive Assistant: Sarah Forsyth

Apologies: Director – Infrastructure: Kerry Sacilotto

Acknowledgement of Country

Dorset Council acknowledges the deep history and culture of the First People who were the traditional owners of the lands and waterways where we live and work. We acknowledge the clans-people who lived here for over a thousand generations on the Country where Dorset is built and throughout the area we know as the north east region.

Dorset Council acknowledge the present-day Aboriginal custodians and the inclusive contribution they make to the social, cultural and economic essence of the municipality.

PROCEDURAL ITEMS

Item 180/2025 Declaration of Interest

In accordance with Section 48 of the *Local Government Act 1993*, Regulation 10(8) of the *Local Government (Meeting Procedures) Regulations 2025* and the Tasmanian Local Government Code of Conduct, Councillors are requested to indicate whether any have, or are likely to have, an interest in any item on the agenda.

INTEREST DECLARED

Cr Chilcott Items 196, 198

Item 181/2025 Tabling of Certificate of Election | By-Election

Ref: DOC/25/13841

The 2025 Local Government By-Election Certificate of Election issued by the Tasmanian Electoral Commissioner, dated 22 September 2025, was read and tabled.

Item 182/2025 Recording the Declaration of Office | Anthony Richards

Ref: Richards: DOC/25/14583

DECISION

MOVED: Cr Powell | **SECONDED:** Cr Teichmann

That the Declaration of Office made under Section 321 of the *Local Government Act 1993* and in accordance with Regulation 47 and Schedule 2 of the *Local Government (General) Regulations 2025* by newly elected Councillor Anthony Richards and as witnessed by the General Manager, be noted and form part of these minutes.

CARRIED UNANIMOUSLY

Item 183/2025 Confirmation of Ordinary Council Meeting Minutes – 15 September 2025
Ref: DOC/25/12664

The Chair reported that he had viewed the minutes of the Ordinary Meeting held on Monday, 15 September 2025 finds them to be a true record and recommends that they be taken as read and signed as a correct record.

DECISION

MOVED: Cr Hughes | SECONDED: Cr Simmons

That the Minutes of Proceedings of the Dorset Council Ordinary Meeting held on Monday, 15 September 2025 having been circulated to Councillors, be confirmed as a true record.

CARRIED UNANIMOUSLY

Item 184/2025 Confirmation of Agenda

DECISION

MOVED: Cr Chilcott | SECONDED: Cr Simmons

That Council confirm the Agenda and order of business for the 20 October 2025 Council Meeting.

CARRIED UNANIMOUSLY

Item 185/2025 Public Question Time

¹Members of the Public can ask a maximum of two question(s) without notice during Public Question Time. The Chairperson reserves the right to consider questions above this limit will be accepted or treated as correspondence.

Any person asking a question is asked to stand (if able), clearly state their name and suburb they live.

Question(s) must be clear and concise, not be a statement and have minimal pre-amble. Any answer given is not to be debated.

Members of the public must provide any question(s) without notice in writing to the Executive Assistant either before the commencement of the Meeting or within 24 hours.

Louise Brooker, Bridport

It was noted in the Annual Plan Update that Council has begun work on revising Policy number 56. It was stated that consultation was due to occur in the December quarter. As this may be of interest to Bridport residents, my question is, will this consultation involve members of the public? And when will this occur?

Response from Director – Corporate Services:

The community's interest in the Bridport Seaside Caravan Park is acknowledged, and the community will be invited to consult on the Policy along with other key stakeholders. Consultation materials are currently being prepared with a view that consultation will commence over the next

¹ In accordance with Regulations 33, 36 & 37 and Council Policy No. 41: Council Meeting Procedures

month or so. It is also worth noting that the Policy in question specifically relates to Annual Sites not the Park generally.

Jenny Bellinger, Pioneer

Just wondering about the footpath for Pioneer, what is the status and how can other works be requested for the town?

Response from Director – Corporate Services:

My understanding is that there is an allocation for footpath works within this financial year's budget, however I will double check and confirm with you. There is also the community budget submission process, which the Pioneer Progress Association or any member of the public can submit concepts to which are then assessed during budget deliberations each year against other priorities identified, and included in the budget, if appropriate.

Lawrence Archer, Bridport

Blue Derby Foundation financial statements for 2023/24 show a \$90,000 contribution to trail maintenance. Have Council received any of that \$90,000 and if so when were those funds received?

TAKEN ON NOTICE

Regarding membership of Council's audit committee, Council has prepared guidelines as to the expertise and experience required of independent members. Are elected panel members provided with or required to undertake training specific to their role as audit panel members?

Response from Director – Corporate Services

No, there is no requirement for Councillors to undertake training, but I am certainly happy to take it back to the Panel as a suggestion.

Where and when will the AGM be held?

Response from Executive Assistant:

The audit of the financial statements was completed mid-last week with the 2024/25 Annual Report currently being finalised. It was the intention to hold the Annual General Meeting at Winnaleah prior to the scheduled 17 November Council Meeting, however with the delay with the audit, and requirements of the *Local Government Act 1993*, this is now not the case. The date for the AGM is still to be determined, but likely to be the last week in November.

Item 186/2025 Public Address of Meeting

²Members of the public can make a statement at a Council Meeting; it is not question or discussion time with Councillors. Prior to making a statement, the person is asked to stand (if able), clearly state their name and suburb they live.

Members of the public wishing to address Council at a Meeting shall indicate their intent and subject matter in writing by 10am on the Friday prior to the Meeting.

A person seeking to make a statement to may speak for a period up to 3 minutes but may be extended at the discretion of the Chairperson to a maximum of 5 minutes.

All proposed statements are to be provided in writing prior to the Meeting to allow for circulation and inclusion in the minutes of the Meeting.

Nil

Item 187/2025 Councillor Question Time

³Councillors can ask a maximum of two question(s) without notice during Councillor question time. The Chairperson reserves the right to consider questions above this limit will be accepted or treated as correspondence.

Question(s) must be clear and concise, not be a statement, have minimal pre-ambles, not offer an argument or opinion, draw conclusions, or make any accusations. Any answer given is not to be debated.

Councillors must provide question(s) without notice in writing to the Executive Assistant either before the commencement of the Meeting or within 24 hours.

Councillor McLennan

At the previous Council Meeting I asked if Catherine who has raised the subject of off-leash dogs in Bridport had received a reply. Would you please advise if this lady has received correspondence from Council and a reply and what measures we can do about the dog situation in Bridport which is going to become even more of a problem in summer?

Response from Director – Community & Development Services:

Yes, I responded to Catherine back in September via email. I also advised in that email that we would be reviewing the Dog Management Policy with its 5-year review cycle due in September 2026. This Policy is subject to a range of legislative processes including public consultation. We would also be looking for input from key stakeholders including Parks and Wildlife, local communities including Bridport where most of the recent matters have come from. The review will be discussed with Councillors but will not be undertaken in time for this coming summer period.

Councillor Simmons

A member of the community has asked if the meetings could be video recorded?

TAKEN ON NOTICE

² In accordance with Regulations 46 and Council Policy No. 41: Council Meeting Procedures

³ In accordance with Regulations 33, 34 & 35 and Council's Policy No. 41: Council Meeting Procedures

Councillor Hughes:

Serious concern was expressed by residents of Northbourne Retirement Village at their AGM over the weekend about pedestrian crossings in King and George Streets being scrapped. Can we have an update on the situation as there seems to be speculative and erroneous information circulating?

Response from General Manager:

Council went out for consultation on both King Street and George Street and we were ready to action and build that solution. We did receive negative commentary from Councillors and the community regarding the George Street crossing in particular. There were also concerns from heavy vehicle operators and impacts of trucks travelling over a wombat crossing in King Street and impacting the amenity of the town and spillage off trucks onto the street. Council have gone back to assess other ways that could deal with safety concerns on King Street and will come back to Council to inform on that solution. However, if there is a change in scope and we are going to decide not to do something in George Street then that would come back to Council for formal decision.

Councillor Chilcott:

(question following on from Councillor Hughes relating to pedestrian crossings in Scottsdale)

Can we include the possibility of a speed reduction to 40 km/hr for the traffic instead of a pedestrian crossing?

Response from General Manager:

Noted.

Councillor Teichmann:

Through you, Mr Mayor, would the general manager kindly reveal his best estimate of the cost to ratepayers, to start up a FOGO green waste truck for residents of Scottsdale and Bridport, as well as the projected annual running cost including depreciation, for Dorset ratepayers?

Response from General Manager:

We did have a Council Workshop on this topic, and we gave you very rough estimates. We had a decision of Council whereby we received the go ahead to do further costings which includes a review of the whole waste structure. So, I can supply the rough estimates to you again – I will take that on notice – but I'm giving you those figures with a caveat that this information was to give you a rough estimate to start the process and then whatever the end point is when we conduct a full business case including consultation could differ to those numbers.

Councillor McLennan

What stage is the Bridport Pier at as the last update on the Bridport Marine Zone Masterplan page on the Council website was last updated in 2024?

Response from Director – Community & Development Services:

In regard to the Pier, it is currently under assessment. It is a discretionary application which has a statutory 42 day timeframe for assessment with a further information request currently awaiting response from MAST. So, until that information request is satisfied, the statutory timeframe stops.

Councillor Teichmann

Through you, Mr Mayor, would the general manager kindly state for the record how and when Councillors Beattie and Simmons were formally delegated or appointed to serve as Council's representatives on the Pioneer Lake Advocacy Group, given that two other Councillors had previously expressed their interest in participating in this role, and why he deemed it best to not even inform the other Councillors these meetings were taking place, given the above mentioned interest in the group activities?

Response from General Manager:

My understanding is that we did that appointment back in February, if that dates different, I will come back and clarify. Back then there was an expression of interest in what I believe is not a formal committee of Council, but again I will confirm that. I believe that this matter is on the agenda for discussion at the next Workshop.

Further Response from Executive Assistant:

There are other Committees that former Councillor Cashion was on that we need to bring back to Council for discussion now that we have Councillor Richards sworn in. So, if that process needs to occur, it can happen at the same time.

Councillor McLennan

Can we update the website to show what is currently taking place in regard to the pier development?

Response from General Manager:

Yes we can.

Councillor Teichmann

Through you, Mr Mayor, does Dorset Council perform 'Recreational Water Monitoring' of the Briseis Hole and/or Ringarooma River in Derby, as the Council's website would seem to suggest given that they are both "popular swimming locations" in summer, if so what have these tests shown, how can one access the results, or, if no tests have been done, why not?

TAKEN ON NOTICE**Item 188/2025 Requests for Leave of Absence**

Nil

Item 189/2025 Notifications of Leave of Absence for Parental Leave

Nil

Item 190/2025 Councillor Motions with Notice

Nil

Councillor Teichmann raised the following Motion without Notice:

“That Council resolve to do all it can to consistently adhere to not only the letter, but also the spirit and objectives of all Tasmanian and Australian Government legislation, as well as its own ratified policies, in performing its functions, roles and duties as a Council and thereby best serving our community.”

The Mayor advised Councillor Teichmann that in accordance with Regulation 20(2)(b)⁴, the Motion without Notice is not accepted as it does not relate to a matter that is listed on the agenda of the meeting, however, will be taken on notice for a future Council Meeting.

ITEMS FOR DECISION

Item 191/2025 **Board of Inquiry Quarterly Progress Report | 1 July to 30 September 2025**
 Reporting Officer: General Manager, John Marik
 Ref: DOC/25/14327 | Progress Report: DOC/23/12316

Purpose

The purpose of this agenda item is to table the attached Board of Inquiry Directions Quarterly Progress Report for the period 1 July to 30 September 2025 (the Progress Report) regarding the progress of actions taken to implement the Ministerial Directions issued to Council by the Minister for Local Government, the Hon Kerry Vincent MLC, as a result of the Board of Inquiry into Dorset Council.

DECISION

MOVED: Cr Powell | SECONDED: Cr Hughes

That Council receive and note the attached Board of Inquiry Directions Quarterly Progress Report for the period 1 July to 30 September 2025.

CARRIED UNANIMOUSLY

Item 192/2025 **Local Government Reforms | Councillor Numbers and Allowances - Council Submission**
 Reporting Officer: General Manager, John Marik
 Ref: DOC/25/14504 | Council Submission: DOC/25/14505

Purpose

The purpose of this agenda item is to endorse a submission by Council on the review of councillor numbers and allowances, and lodge with the Office of Local Government.

⁴ Local Government (Meeting Procedures) Regulations 2025

DECISION**MOVED: Cr Powell | SECONDED: Cr Hughes**

That Council endorse the attached submission on the Office of Local Government's review of councillor numbers and allowances, and lodge with the Office of Local Government by 7 November 2025.

FOR	AGAINST
Councillor Beattie	Councillor Teichmann
Councillor Powell	Councillor Simmons
Councillor Chilcott	Councillor Bicanic
Councillor McLennan	
Councillor Hughes	
Councillor Richards	

CARRIED

Item 193/2025 **2025/26 Annual Plan | September Quarterly Report**
 Reporting Officer: General Manager, John Marik
 Ref: DOC/25/14326 | Quarterly Report: DOC/25/9859

Purpose

The purpose of this agenda item is to update Council and the community on progress of the 2025/26 Annual Plan as at 30 September 2025.

	Progress as at 30 September 2025
Achieved	4
In Progress	18
Not Achieved	
Total Actions	43
Carried Forward	

DECISION**MOVED: Cr Chilcott | SECONDED: Cr Simmons**

That Council receive and note the attached 2025/26 Annual Plan - September Quarterly Report.

CARRIED UNANIMOUSLY

Item 194/2025**Priority Projects Plan**

Reporting Officer: General Manager, John Marik

Ref: DOC/25/14397 | Plan – Version 1.0: October 2025: DOC/25/11999

Purpose

The purpose of this agenda item is to endorse the new Priority Projects Plan.

DECISION**MOVED: Cr Powell | SECONDED: Cr Bicanic****That Council:**

1. Endorse the Priority Projects Plan; and
2. Disseminate the Priority Projects Plan to Australian and State Government representatives and departments, as well as industry stakeholders including, but not limited to:
 - a. Northern Tasmania Development Corporation;
 - b. Regional Development Australia;
 - c. Office of Coordinator General;
 - d. State Treasury;
 - e. State Political Parties.

FOR

Councillor Beattie
 Councillor Powell
 Councillor Chilcott
 Councillor McLennan
 Councillor Hughes
 Councillor Richards
 Councillor Simmons
 Councillor Bicanic

AGAINST

Councillor Teichmann (abstained)

CARRIED**Item 195/2025****Audit Panel Charter and Code of Conduct**

Reporting Officer: Director – Corporate Services, Lauren Tolputt

Ref: DOC/25/14468 | Draft Charter: DOC/25/11097 | Draft Code of Conduct: DOC/25/11121

Purpose

The purpose of this agenda item is to present the revised Audit Panel Charter (the Charter) and a new Audit Panel Code of Conduct (Code of Conduct) for adoption.

Recommendation

That Council adopts the attached revised Audit Panel Charter and the new Audit Panel Code of Conduct.

MOVED: Cr Simmons | SECONDED: Cr Hughes

That Council adopts the attached revised Audit Panel Charter and the new Audit Panel Code of Conduct.

Amendment

MOVED: Cr Teichmann | SECONDED: Cr Chilcott

That the new draft Dorset Audit Panel Charter be amended as follows on page 1, under - heading "ROLE AND AUTHORITY" dot point 1 to read as follows, with passage struck out as shown:

- *obtain any information it requires from any employee (subject to ~~prior approval of the General Manager and~~ any legal obligation to protect information);*

And amend dot point 4 a little further down to read as follows, again with the passage being struck out shown):

- *request the attendance of any employee at Audit Panel meetings (subject to operational constraints ~~and prior approval of the General Manager~~);*

FOR	AGAINST
Councillor Teichmann	Councillor Beattie Councillor Powell Councillor McLennan Councillor Hughes Councillor Richards Councillor Simmons Councillor Bicanic Councillor Chilcott (abstained)
	AMENDMENT LOST

The original motion was then put

DECISION

MOVED: Cr Simmons | SECONDED: Cr Hughes

That Council adopts the attached revised Audit Panel Charter and the new Audit Panel Code of Conduct.

FOR	AGAINST
Councillor Beattie Councillor Powell Councillor Chilcott Councillor McLennan Councillor Hughes Councillor Richards Councillor Simmons Councillor Bicanic	Councillor Teichmann

CARRIED

Councillor Chilcott requested the Chair to consider reordering Items 196 to 198 to allow him to remove himself from the Meeting for concurrent items due to a declared conflict of interest.

The Chair agreed this would be appropriate, with discussion on Item 197 to be undertaken, then Item 196 and Item 198.

Item 197/2025 **Round 1 – 2025/26 Matching Grants Application Assessments**
 Reporting Officer: Director – Community & Development Services, Jayne Miller
 Ref: DOC/25/13844

Purpose

The purpose of this agenda item is to present the recommendations of the Community Grants Selection Panel - Matching Grants Fund 2025/26 Round 1 for endorsement.

Councillor Richards left the Meeting during presentation of Item (7:59pm)

Councillor Richards returned to the Meeting during presentation of the Item (8:02pm)

DECISION

MOVED: Cr Chilcott | SECONDED: Cr Teichmann

That the distribution of \$4,319 to the following community groups via the Matching Grants Fund for 2025/26 Round 1 is endorsed:

- **\$4,319 Bridport Innovations Inc.**

CARRIED UNANIMOUSLY

Councillor Chilcott declared an interest in Item 196 and left the Meeting (8:03pm)

Item 196/2025 **Round 1 - 2025/26 Small Grants Application Assessments**
 Reporting Officer: Director – Community & Development Services, Jayne Miller
 Ref: DOC/25/13845

Purpose

The purpose of this agenda item is to present the recommendations of the Community Grants Selection Panel - Small Grants Fund 2025/26 Round 1 for endorsement.

Councillor Simmons left the Meeting during presentation of the Item (8:04pm)

Councillor Simmons returned to the Meeting during presentation of the Item (8:06pm)

DECISION

MOVED: Cr Hughes | SECONDED: Cr McLennan

That the distribution of \$9,146 to the following community groups via the Small Grants Fund for 2025/26 Round 1 is endorsed:

- \$1,642 Derby Community Development Association
- \$2,000 Nabowla Community Association
- \$1,775 Scottsdale Lawn Bowls Club
- \$1,815 Scottsdale Fire Brigade Social Club
- \$1,914 Bridport Netball Club

CARRIED

Councillor Chilcott remained absent from the Meeting due to his interest in Item 198.

Item 198/2025

Round 1 – 2025/26 Discretionary Grants Application Assessments

Reporting Officer: Director – Community & Development Services, Jayne Miller

Ref: DOC/25/13843

Purpose

The purpose of this agenda item is to present the recommendations of the Community Grants Selection Panel - Discretionary Grants Fund 2025/26 Round 1 for endorsement.

DECISION

MOVED: Cr McLennan | SECONDED: Cr Teichmann

That the distribution of \$6,730 to the following community groups via the Discretionary Grants Fund for 2025/26 Round 1 is endorsed:

- \$1,310 – Bridport Girl Guides
- \$5,420 – Lions Club of Scottsdale

CARRIED

Councillor Chilcott returned to the Meeting (8:11pm)

ITEMS FOR NOTING

Item 199/2025

Council Workshops Held Since Last Council Meeting

7 October 2025 | Briefing Workshop

Item 200/2025 Elected Member Communications

Mayor Calendar | 11 September – 15 October 2025

September 2025

- 12 Rotary Rail Trail Run and Ride 2025 | Festival Opening, Little Rivers Brewing Co, Scottsdale
- 14 Rail Trail Run and Ride Presentations, Scottsdale Railway Precinct
- 15 September Council Meeting, Council Chambers
- 17 Local Government Association of Tasmania Mayors Workshop, Devonport
- 18 Weekly meeting with the General Manager, Council Chambers
- 18 Meeting with Better Health 4 Dorset Officers, Scottsdale
- 18 Online meeting with Northern Tasmania Development Corporation Chief Executive Officer and General Manager, via Microsoft Teams
- 20 Scottsdale Show Launch, Scottsdale
- 24 Presentation to Scottsdale Probus, Northbourne Community Centre, Scottsdale
- 24 NRM North Annual General Meeting, Launceston

October 2025

- 1 National Timber Councils Association Annual General Meeting, via Microsoft Teams
- 2 Weekly meeting with the General Manager, Council Chambers
- 2 Morning tea with Scottsdale Visitor Information Centre volunteers and General Manager, Visitor Information Centre
- 2 Meeting with Senator Wendy Askew with General Manager, Council Chambers
- 7 October Council Briefing Workshop, Council Chambers
- 8 Dorset Australia Day Awards / Ceremony Committee discussion with Cr McLennan and Cr Chilcott, Council Chambers
- 8 Just a Farmer movie screening, Mechanics Hall, Scottsdale

Item 201/2025 Management Team Briefing Report

Purpose

The purpose of this agenda item is to provide Councillors and the community with a briefing on matters of interest dealt with during the past month by Council's Management Team.

DECISION

MOVED: Cr Hughes | SECONDED: Cr Simmons

That Council:

1. receive and note the unconfirmed Dorset Council Audit Panel minutes, dated 23 September 2025;
2. note the adjustment to the 2025/26 Capital Budget; and
3. receive and note the remaining Management Team Briefing Report.

FOR	AGAINST
Councillor Beattie	Councillor Teichmann (abstained)
Councillor Powell	
Councillor Chilcott	
Councillor McLennan	
Councillor Hughes	
Councillor Richards	
Councillor Simmons	
Councillor Bicanic	

CARRIED

COUNCIL COMMITTEE: Dorset Council Audit Panel Meeting Minutes

BUDGET ADJUSTMENT REPORT: Local Government Act 1993 – Section 82(7)

Capital Budget

Project	Original Budget	Adjustment	Revised Budget	Reason for budget adjustment
Bridge 1589 Sledge Track	145,000	36,000	181,000	Supply constraints and additional engineering requirements
Bridge 1572 Haas Rd - Upgrade	286,000	(36,000)	250,000	
Total Capital Budget	431,000	-	431,000	

APPROVED APPLICATIONS | September 2025

	Approved September 2025	Approved 2025 YTD	Approved 2024 YTD
Planning	13	73	93
Building	6	49	78
Plumbing	4	27	39

See attachments for detailed information about applications approved in September 2025.

CUSTOMER SERVICE REQUESTS | September 2025

	Requests Received September 2025	Comparison Requests September 2024	Received 2025	Comparison 2024
Animal	-	-	26	13
Bridges	-	-	-	-
Caravan Parks	2	-	9	3
Cemeteries	-	-	1	-
Community Development General	-	-	-	-
Corporate Services General	1	3	11	7
Customer Service	-	-	4	8
Elections	-	-	1	-
Emergency Services Enquiries	-	1	1	1
Environmental Management & Health	-	1	15	7
Government Relations	-	-	-	1
Licencing	-	-	1	-
Parks and Reserves	4	3	30	10
Planning & Building	2	-	5	4
Public Health	-	-	4	2
Public Online Enquiries	-	-	2	1
Public Amenities	2	-	21	10
Public Halls Buildings	6	1	18	12
Recreation Grounds	-	-	11	14
Roads	36	15	179	182
Swimming Pools	-	-	6	-
Waste Management	-	-	8	2
Total Requests	53	24	353	276

A detailed copy of the 2025 Customer Service Requests is included in the [attachments](#).

WASTE MANAGEMENT REQUESTS | September 2025

	Requests Received September 2025	Comparison September 2024	FYTD Received 2025/26	Comparison FYTD Received 2024/25
Feedback and Queries	-	-	-	1
Repair Bin	2	-	2	1
Replace Bin	3	9	8	12
Request a New Service	2	2	7	4
Remove Additional Bin	6	5	13	14
Request an Additional Bin	1	4	3	8
Request an Upsize/Downsize	2	-	2	-
Request to Opt Out (of Service)	2	-	2	-
Total Requests	18	20	37	40

2025/26 CAPITAL WORKS PROGRAM

Ref: DOC/25/9165

	Complete 2025/26
	Completed in September 2025
	Carried Forward Projects – 2026/27

PROJECT	STATUS
BRIDGES	
Bridge 1508 Garibaldi Road, Pioneer – repairs to piers (addition allocation, storm recovery)	Tenders called
Bridge 1604 Panama Forest Road, Golconda – timber deck renewal	Completed
Bridge 1589 Sledge Track, West Scottsdale – timber superstructure renewal (beams & deck)	Procured beams
Bridge 1556 New River Road, Ringarooma – timber deck renewal	Completed
Bridge 1594 Greeta Road, Nabowla – timber superstructure renewal (beams and deck)	Timber ordered
Bridge 1508 Garibaldi Road, Pioneer – slab repairs	
Bridge 1569 Jensens Road, North Scottsdale – upgrade superstructure (timber to concrete)	Funding Application submitted
Bridge 1572 Haas Road, Legerwood – upgrade superstructure (timber to concrete, additional allocation)	Successful Funding Application
STORMWATER	
61 King Street, Scottsdale – upgrade stormwater pits	
3 Murphy Place, Scottsdale – undertake network survey and hydrology assessment	Design
Main Road, Pioneer – pipe open drain	
9 Willow Court, Winnaleah – design and install new network	Design
21 Thomas Street, Scottsdale – design and install new network	Tender Awarded
52 Scott Street, Branxholm – design and install new network	Design
3 Thomas Street, Scottsdale – design and install new network	Design
ROADS – RESHEETING	
Old Waterhouse Road, Waterhouse	Commenced
Cape Portland Road, Gladstone	Commenced
Bridport Back Road, Nabowla	
Nurses Road, Bridport	Commenced
Unwins Road, Springfield	Commenced
McDonalds Avenue, Ringarooma	Commenced
Dead Horse Hill Road, Ringarooma	Commenced
Pera Flats Road, Ringarooma	Commenced
Swanee Road, Winnaleah	
Ferny Hill Road, Bridport	Commenced
Bridport – urban resheeting (various locations)	Commenced

PROJECT	STATUS
ROADS – RESEALS	
George Street, Scottsdale – highway access	Prep work completed
Maurice Street, Legerwood	Prep work completed
Spotswood Drive, Scottsdale	Prep work completed
Beattie Street, Scottsdale	Prep work completed
Ringarooma Road, Scottsdale – highway access	Prep work completed
Christopher Street, Scottsdale	Prep work completed
Mary Street, Scottsdale	Prep work completed
Alice Street, Scottsdale	Prep work completed
East Maurice Road, Ringarooma	Prep work completed
Oakdene Road, Jetsonville	Prep work completed
Barnbogle Road, Bridport	Prep work completed
Barnett Road, Ringarooma	Prep work completed
Ruby Flats Road, Branxholm	Prep work completed
Derby Back Road, Derby	Prep work completed
Sykes Road, Springfield	Completed
Arnold Place, Scottsdale	Completed
Charles Street, Pioneer – additional reseal	Tender Issued
ROADS – OTHER PROJECTS	
Willis Road, Lietinna – hotmix overlay intersection with Golconda Road	Commenced
Koomeela Road, West Scottsdale – culvert repairs	Commenced
Banca Road, Winnaleah – pavement repair and hotmix surface	Commenced
Golconda Road, Nabowla – 3.4km safety upgrades and pavement renewal	
Ferny Hill Road, Bridport – landslip repair (storm damage)	
Golconda Road, Golconda – pavement design	Design
Bentley Street, Bridport – footpath renewal	
Ellenor Street, Scottsdale – design pavement renewal	Design
Austins Road and Tasman Highway, Scottsdale – junction upgrade	Design
Northeast Lane, Scottsdale – design	Completed
Union Street, Scottsdale – kerb and stormwater upgrade (stage 1)	Tender Awarded
Pioneer township – footpath	
Golconda Road, Golconda – freight and safety improvement strategy	
Buckney's Road, Scottsdale – road survey	Commenced

PROJECT	STATUS
BUILDINGS	
Bridport Seaside Caravan Park – camp kitchen renewal (replace beams)	Commenced
Bridport Seaside Caravan Park – electrical switchboard renewal and underground cables (stage 1)	
Northeast Park, Scottsdale – electrical upgrades and shower payment machine upgrades	
Winnaleah Old Scout Hall – replace old louvre windows	Materials sourced
Derby, Branxholm, Ringarooma, Winnaleah & Legerwood – switchboard upgrades	Commenced
Pioneer Hall – toilet renewal	Planning
Northeast Park, Scottsdale – BBQ replacement	Completed
Scottsdale – switchboard upgrades (various sites)	Planning
Scottsdale Aquatic Centre – toilet and shower renewal	Commenced
Branxholm Hall – kitchen renewal (Pines Committee donation)	Planning
Bridport Seaside Caravan Park – amenities upgrade (shower cubicle storage / shelving)	
Bridport Seaside Caravan Park – cabin upgrades / outdoor area improvements	
Scottsdale Waste Transfer Station – Reuse Centre shop extension	Planning
Scottsdale Waste Transfer Station – heat pump	Completed
Derby Depot – alarm system and cameras	Planning
Scottsdale Depot – relocation of storage sheds (additional allocation)	Commenced
Nugget Sellars Pavilion (Scottsdale Recreation Ground) – heat pump	Completed
Scottsdale Aquatic Centre – remote access through Council network	
LAND IMPROVEMENTS	
Blue Derby – network signage	
Bridport Seaside Caravan Park and Bridport Foreshore – BBQ replacement	Completed
Scottsdale Aquatic Centre – flow meter and motor protection on leisure pool pumps	Planning
Scottsdale Aquatic Centre – chlorinator pump critical spare parts	Commenced
Scottsdale Aquatic Centre – balance tank temporary shut off valve	Ordered
Scottsdale Aquatic Centre – leisure pool filter sand replacement	Planning
Scottsdale Aquatic Centre – replace umbrella covers	Completed
Derby Park – Ringarooma Road erosion repairs	Planning
Pine Plantation, Ringarooma Road, Scottsdale – replanting (additional allocation)	Commenced
Blue Derby – Black Stump car turning area redevelopment	Planning
Blue Derby – Top Creek drop off area completion	Planning
Netball court upgrades – Scottsdale, Bridport and Derby (Stage 1)	Planning
Scottsdale Railway Station precinct redevelopment	
Blue Derby – memorial lookout	Planning
Ellesmere Cemetery, Scottsdale – new memorial wall	Planning
Scottsdale sports precinct – master planning	
Scottsdale Aquatic Centre – covered pool feasibility study	

PROJECT	STATUS
CARRY FORWARD PROJECTS	
<u>Bridges</u>	
Bridge 1508 Garibaldi Road, Pioneer – scour protection piers (storm recovery)	Tenders Received
Bridge 1572 Haas Road / Frenches Creek, Legerwood – upgrade to concrete	Successful Funding Application
<u>Roads</u>	
South Street, Bridport – replace kerb	
King Street, Scottsdale – pedestrian crossing	Planning
George Street, Scottsdale – pedestrian crossing	Planning
Coplestone Street, Scottsdale – new footpath	
<u>Buildings</u>	
Building Renovations (Blue Derby Foundation) - 57 Main Street, Derby	
Scottsdale Railway Station Building – restoration	
Derby Depot – new trail crew storage shed	Planning
Bridport Seaside Caravan Park – planning for new camp kitchen at Goftons Beach	Planning
Branxholm Waste Transfer Station – Oil Bunded Shed	Planning
Branxholm Waste Transfer Station – Recycling Shed	Planning
Gladstone Waste Transfer Station – Oil Bunded Shed	Planning
Gladstone Waste Transfer Station – Recycling Shed	Planning
Scottsdale Waste Transfer Station – Oil Bunded Shed	Planning
<u>Land Improvements</u>	
Croquet Lawn Beach, Bridport – access improvements	
Blue Derby Mountain Bike Trails – Tunnel stairs	
Bridport Lions Club Adventure Playground upgrade (election grant)	
Scottsdale Childrens Reserve Playground upgrade (election grant)	Planning
Scottsdale community bike track	
Gladstone community park	
Waste Transfer Station signage	Commenced
CWA Carpark, Bridport – solar light	Completed

CLOSED SESSION

Item 202/2025 'Closed Session': Council

Purpose

The General Manager advised that in his opinion, the agenda items listed below are prescribed items in accordance with Regulation 17(2) of the *Local Government (Meeting Procedures) Regulations 2025* (e.g. confidential matters), and therefore Council may by absolute majority determine to close the meeting to the general public.

DECISION

MOVED: Cr Chilcott | SECONDED: Cr Teichmann

That Council resolve, by absolute majority, that the meeting be closed to the public to enable Council to consider agenda items 203 to 206 which are confidential matters as prescribed in Regulation 17 of the *Local Government (Meeting Procedures) Regulations 2025*.

Time Meeting Closed: 8:17pm

CARRIED UNANIMOUSLY

Meeting Adjourned: 8:17pm

Reason: Refreshment break

Meeting Resumed: 8:26pm

Item	Purpose	Regulation Ref ⁵
203/2025 Declaration of Interests	Interests to be declared relating to items listed for discussion within Closed Session	-
204/2025 Contract 2025/26-05 Bridge 1508 Garibaldi Road	Consider recommendations on preferred tenderer for the construction of pier support and sheet piling for Bridge 1508 Garibaldi Road	17(2)(e)
205/2025 Release of Public Information	Consider whether any discussion, decision, report or document relating to any Closed Session items should be released to the public	17((7) & (8)
206/2025 Completion of Closed Session	Move to Open Council and Close the Meeting	-

CLOSURE OF MEETING

Time Meeting Closed: 8:37pm

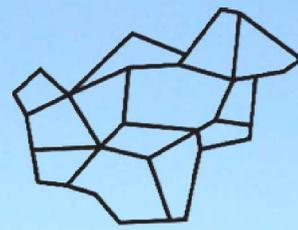
Minutes Confirmed: 17 November 2025

Minute No:

.....
Mayor

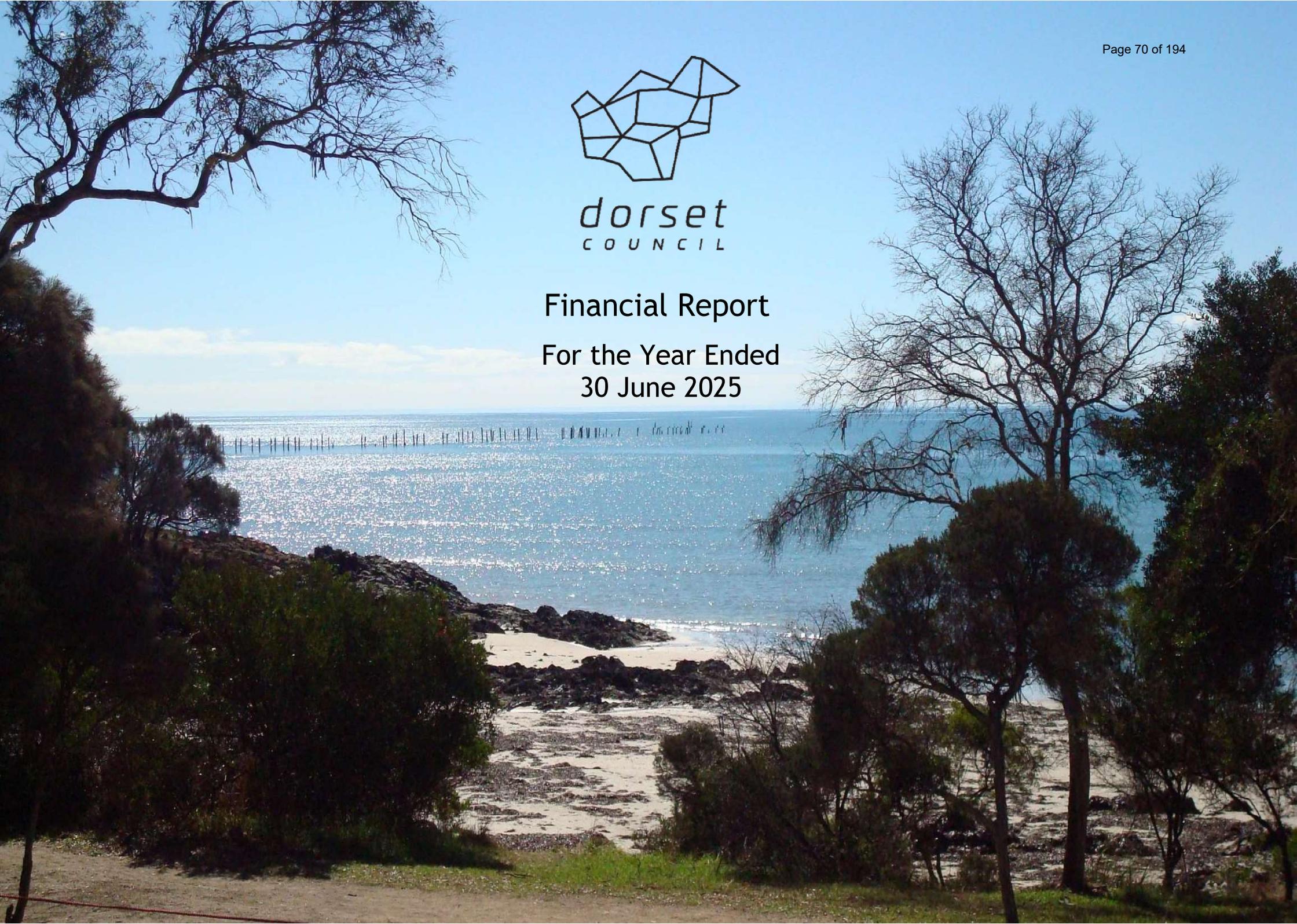
⁵ Regulation 17:

Reg.	Confidential Reason
17(2)(a)	personnel matters, including complaints against an employee of the council
17(2)(b)	industrial relations matters
17(2)(c)	information that, if disclosed, is likely to confer a commercial advantage or impose a commercial disadvantage on a person with whom the council is conducting, or proposes to conduct, business
17(2)(d)	commercial information of a confidential nature that, if disclosed, is likely to (i) prejudice the commercial position of the person who supplied it; or (ii) confer a commercial advantage on a competitor of the council; or (iii) reveal a trade secret
17(2)(e)	contracts, and tenders, for the supply of goods and services and their terms, conditions, approval and renewal
17(2)(f)	the security of (i) the council, councillors and council staff; or (ii) the property of the council
17(2)(g)	proposals for the council to acquire land or an interest in land or for the disposal of land
17(2)(h)	information that is (i) of a personal and confidential nature; or (ii) provided to the council on the condition that it be kept confidential
17(2)(i)	requests by councillors for leave of absence
17(2)(j)	notifications by councillors of leave of absence for parental leave
17(2)(k)	matters relating to actual or possible litigation taken, or to be taken, by or involving the council or an employee of the council
17(2)(l)	the personal hardship of any person who is resident in, or is a ratepayer in, the relevant municipal area



dorset
COUNCIL

Financial Report
For the Year Ended
30 June 2025



Page intentionally left blank

Table of Contents

Financial Statements	Page
Statement of Comprehensive Income	1
Statement of Financial Position	3
Statement of Cash Flows	5
Statement of Changes in Equity	7

Notes to and forming part of the financial statements

Note 1	Page	Note 3 (cont.)	Page
1.1 Reporting entity	9	3.3 Depreciation	25
1.2 Basis of accounting	9	3.4 Impairment	27
1.3 Use of judgements and estimates	10	3.5 Finance costs	28
1.4 Material budget variations	11	3.6 Other expenses	29
1.5 Functions/Activities of the Council	12		
Note 2		Note 4	
2.1 Rates and charges	14	4.1 Cash and cash equivalents	30
2.2 Statutory fees and fines	14	4.2 Trade and other receivables	31
2.3 User fees	15	4.3 Financial investments	32
2.4 Grants	16	4.4 Inventories	33
2.5 Contributions	20	4.5 Assets held for sale	33
2.6 Interest	21	4.6 Other assets	35
2.7 Other income	22		
2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment	23		
2.9 Investment income from water corporation	23		
Note 3		Note 5	
3.1 Employee benefits	24	5.1 Investment in water corporation	36
3.2 Materials and services	24		

Note 6		Page	Note 10		Page
6.1	Property, infrastructure, plant and equipment	37	10.3	Significant business activities	85
6.2	Pine plantations	44	10.4	Aminya Aged Care Facility	86
6.3	Right-of-use assets	44	10.5	Other significant accounting policies and pending accounting standards	87
Note 7			10.6	Management indicators	89
7.1	Trade and other payables	46	Certification of the financial report		
7.2	Deposits	46			96
7.3	Provisions	47			
7.4	Contract liabilities	50			
7.5	Lease liabilities	52			
Note 8					
8.1	Interest-bearing loans and borrowings	54			
Note 9					
9.1	Reserves	56			
9.2	Reconciliation of cash flows from operating activities to surplus (deficit)	59			
9.3	Reconciliation of liabilities arising from financing activities	60			
9.4	Reconciliation of cash and cash equivalents	61			
9.5	Financing arrangements	61			
9.6	Superannuation	62			
9.7	Commitments	65			
9.8	Operating leases as lessor	67			
9.9	Contingent liabilities and contingent assets	68			
9.10	Financial instruments	68			
9.11	Fair value measurements	77			
Note 10					
10.1	Related party transactions	84			
10.2	Special committees	85			

Statement of Comprehensive Income

For the Year Ended 30 June 2025

	Note	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000
<i>Income from continuing operations</i>				
Recurrent Income				
Rates and charges	2.1	10,512	10,519	9,805
Statutory fees and fines	2.2	195	212	190
User fees	2.3	1,483	1,465	1,382
Grants	2.4	4,437	2,980	4,211
Contributions - cash	2.5	125	133	119
Interest	2.6	300	388	310
Other income	2.7	261	379	603
Investment income from water corporation	2.9 5.1	233	233	233
		17,547	16,309	16,853
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	4,054	3,979	2,780
Capital contributions - cash	2.5	125	139	76
Capital contributions - Non-monetary assets	2.5	-	20	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	(2)	(191)	(116)
		4,177	3,947	2,740
Total income from continuing operations		21,723	20,256	19,593

Statement of Comprehensive Income

For the Year Ended 30 June 2025

	Note	Budget 2025 \$'000	Actual 2025 \$'000	Actual 2024 \$'000
Expenses from continuing operations				
Expenses				
Employee benefits	3.1	6,510	6,336	5,560
Materials and services	3.2	4,222	4,020	4,138
Depreciation	3.3	5,564	5,722	5,402
Impairment	3.4	-	85	-
Finance costs	3.5	72	62	68
Other expenses	3.6	2,043	2,160	2,194
Total expenses from continuing operations		18,412	18,385	17,362
Net result for the year		3,312	1,871	2,231
Other comprehensive income				
Items that will not be reclassified to net result				
Fair value adjustment on equity investment assets	9.1	-	350	798
Net asset revaluation increment/(decrement)	9.1	-	27,722	24,201
		-	28,072	24,999
Total other comprehensive income		-	28,072	24,999
Total comprehensive result		3,312	29,943	27,230

The above statement should be read in conjunction with the accompanying notes.

Statement of Financial Position

As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	6,085	6,239
Trade and other receivables	4.2	1,233	1,011
Financial investments	4.3	2,500	2,000
Inventories	4.4	254	335
Assets held for sale	4.5	803	875
Other assets	4.6	1,266	269
Total current assets		12,141	10,729
Non-current assets			
Trade and other receivables	4.2	1,297	1,475
Investment in water corporation	5.1	18,319	17,969
Property, infrastructure, plant and equipment	6.1	272,142	244,220
Pine plantations	6.2	43	45
Right-of-use assets	6.3	347	-
Other assets	4.6	17	35
Total non-current assets		292,165	263,744
Total assets		304,306	274,473

Statement of Financial Position

As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Liabilities			
Current liabilities			
Trade and other payables	7.1	1,074	1,315
Deposits	7.2	20	36
Provisions	7.3	1,140	1,249
Contract liabilities	7.4	622	441
Lease liabilities	7.5	1	-
Interest-bearing loans and borrowings	8.1	522	512
Total current liabilities		3,379	3,553
Non-current liabilities			
Provisions	7.3	641	407
Lease liabilities	7.5	352	-
Interest-bearing loans and borrowings	8.1	2,333	2,855
Total non-current liabilities		3,326	3,262
Total liabilities		6,705	6,815
Net assets			
		297,601	267,658
Equity			
Accumulated surplus		140,386	138,515
Reserves	9.1	157,215	129,143
Total equity		297,601	267,658

The above statement should be read in conjunction with the accompanying notes.

Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		10,374	9,905
Statutory fees and fines, user fees, contributions, reimbursements and other income (inclusive of GST)		2,480	2,776
Grants and contributions (inclusive of GST)		3,013	4,086
Interest received		401	286
Finance costs		(81)	(70)
Dividends from water corporation	2.9	233	233
Payments to suppliers (inclusive of GST)		(7,182)	(8,066)
Payment to employees		(6,342)	(5,388)
Net GST refunds received		702	957
Net cash provided by (used in) operating activities	9.2	3,598	4,719
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(6,697)	(8,982)
Proceeds from sale of property, infrastructure, plant and equipment including assets held for sale		591	996
Receipts from investments		-	-
Payments for new investments		(500)	-
Capital grants (inclusive of GST)		3,182	2,783
Net cash provided by (used in) investing activities		(3,424)	(5,203)

Statement of Cash Flows

For the Year Ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$'000	2024 Inflows/ (Outflows) \$'000
Cash flows from financing activities			
Finance lease repayments		(12)	-
Repayments of interest bearing loans and borrowing	9.3	(512)	(503)
Repayments received from loan to third party (May Shaw)	8.1	196	193
Net cash provided by (used in) financing activities		(328)	(310)
Net increase (decrease) in cash and cash equivalents		(154)	(794)
Cash and cash equivalents at the beginning of the financial year		6,239	7,033
Cash and cash equivalents at the end of the financial year	9.4	6,085	6,239
Restrictions on cash assets	4.1		
Financing arrangements	9.5		

The above statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the Year Ended 30 June 2025

2025	Note	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Fair Value Reserve \$'000
Balance at beginning of financial year		267,658	138,515	129,217	(74)
Net result for the year		1,871	1,871	-	-
Other comprehensive income:					
- Fair value adjustment on equity investments	5.1 9.1	350	-	-	350
- Net asset revaluation increment/(decrement)	9.1	27,722	-	27,722	-
Balance at end of the financial year		297,601	140,386	156,939	276

The above statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the Year Ended 30 June 2024

2024	Note	Total \$'000	Accumulated Surplus \$'000	Asset Revaluation Reserve \$'000	Fair Value Reserve \$'000
Balance at beginning of financial year		240,428	136,284	105,016	(872)
Net result for the year		2,231	2,231	-	-
Other comprehensive income:					
- Fair value adjustment on equity investments	5.1 9.1	798	-	-	798
- Net asset revaluation increment/(decrement)	9.1	24,201	-	24,201	-
Balance at end of the financial year		267,658	138,515	129,217	(74)

The above statement should be read in conjunction with the accompanying notes.

Note 1 Overview

1.1 Reporting entity

The Dorset Council was established on 1 April 1993 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 3 Ellenor Street, Scottsdale, Tasmania.

The purpose of the Council, as per Section 20 of the *Local Government Act (1993)* is to:

- provide for the health, safety and welfare of the community;
- to represent and promote the interests of the community; and
- provide for the peace, order and good government in the municipality.

As per Council's Strategic Plan, Dorset Council's specific objectives are to:

- continually improve the liveability of the community and to respond to community challenges and changing demographics;
- stimulate economic growth through sustainable and visionary projects, with a view to increasing prosperity, population and investment;
- create value and improve service delivery for the community through effective leadership and governance; and
- proactively engage in strategies that result in sustainable natural resource management for Dorset.

1.2 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 (LGA 1993) (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 the accrual and going concern basis.

All amounts are presented in Australian dollars and unless stated, have been rounded to the nearest thousand dollars.

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 4.3, 4.5, 5.1, 6.1, 6.2, 7.3, 8.1 and 10.6(d).

Unless otherwise stated, all material accounting policy information is 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 entities controlled by Council that have material assets or liabilities, such as Special Committees of Management, and material subsidiaries or joint ventures, have been included in this financial report. All transactions between these entities and Council have been eliminated in full.

1.3 Use of judgements and estimates

Judgements and assumptions

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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Council has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. Judgements made by Council that have significant effects on the financial report are disclosed in the relevant notes as follows:

Employee entitlements

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 7.3.

Defined benefit superannuation fund

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 9.6.

Fair value of property, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in note 6.1.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.1.

1.4 Material budget variations

Council's original budget was adopted by Council on 24 June 2024. The original projections on which the budget was based have been affected by a number of factors. These include State and Federal Government decisions including new grant programs, changes in economic activity and decisions made by Council.

Material budget variations are explained below:

Income - Recurrent

Grants

Recurrent grant income was \$1.5 million below budget (down 101.5%) due to a lower than expected prepayment received from the Commonwealth Government for the 2025/26 Financial Assistance Grants program.

Other Income

Other income was \$117,000 above budget (up 44.8%) as a result of an increase in income received from private works and insurance reimbursements which were unbudgeted for the 2024/25 financial year.

Interest

Interest income was \$88,000 above budget (up 29.3%) as a result of an increase in interest received from cash investments during the 2024/25 financial year.

Expenses

Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Net gain/(loss) on disposal of property, infrastructure, plant and equipment is \$191,000 above budget (up 100.0%) largely as a result of the disposal of infrastructure assets as part of Council's annual capital renewal program.

Depreciation

Depreciation is \$158,000 above budget (up 2.8%) as a result of an increase in stormwater depreciation following the revaluation of these assets in the 2023/24 financial year and the addition of new assets from the 2024/25 capital works program.

Materials and services

Materials and services are \$203,000 below budget (down 4.8%) as a result of a decrease in external contractor and material expenditure during the 2024/25 financial year.

Employee benefits

Employee benefits are \$174,000 below budget (down 2.7%) as a result of the timing of recruitment for new and replacement employment positions throughout the 2024/25 financial year.

1.5 Functions/Activities of the Council

(a) *Income, expenditure and assets attributable to each function as categorised in (c) below:*

	Grants and Contributions \$'000	Other \$'000	Total Income \$'000	Total Expenditure \$'000	Surplus/ (Deficit) \$'000	Assets \$'000
Governance						
2024 - 2025	-	9	9	1,159	(1,150)	-
2023 - 2024	-	15	15	858	(843)	-
Corporate Services						
2024 - 2025	1,026	9,197	10,223	2,893	7,330	33,639
2023 - 2024	1,636	8,772	10,408	3,278	7,130	31,856
Development and Environmental Services						
2024 - 2025	10	256	266	1,246	(980)	264
2023 - 2024	51	246	297	1,292	(995)	264
Infrastructure						
2024 - 2025	6,195	3,563	9,758	13,087	(3,329)	270,403
2023 - 2024	5,499	3,374	8,873	11,934	(3,061)	242,353
Total						
2024 - 2025	7,231	13,025	20,256	18,385	1,871	304,306
2023 - 2024	7,186	12,407	19,593	17,362	2,231	274,473

(b) *Reconciliation of assets from note 1.5(a) with the Statement of Financial Position at 30 June:*

	2025 \$'000	2024 \$'000
Current assets	12,141	10,729
Non-current assets	292,165	263,744
	304,306	274,473

1.5 Functions/Activities of the Council

(c) **Governance**

Operational oversight, organisational development, strategic and corporate planning, economic development, elected member support, communications, governance and project management office.

Corporate Services

Customer service, rates, legislative compliance, information management, information technology, property and community facilities maintenance (including Bridport Seaside Caravan Park), human resources, work health and safety framework, risk management framework, financial management and planning, and asset management.

Development and Environmental Services

Planning, building and plumbing services, regulatory compliance, environmental and public health, animal control, strategic projects and planning, community liaison, grants and programs.

Infrastructure

Construction, town maintenance, engineering services, fleet management, waste management, aquatic facilities management, facilities maintenance, infrastructure management, emergency management, cemeteries, and mountain bike trail operations.

Note 2 Income

2.1 Rates and charges

Council uses assessed annual value as the basis of valuation of all properties within the municipality. The assessed annual value of a property is the estimated yearly rental value of the property, as determined by the Valuer General.

The valuation base used to calculate general rates for 2024/25 was \$157.918 million (2023/24 \$130.622 million). The 2024/25 rate in the assessed annual value dollar was \$0.0532 (2023/24 \$0.0562).

	2025	2024
Rates and Charges	\$'000	\$'000
General rate	8,052	7,574
Waste charge	2,044	1,837
Fire levy	423	394
Total rates and charges	10,519	9,805

The date of the latest general revaluation of land for rating purpose within the municipality was 15 May 2024, and the valuation was first applied in the rating year commencing 1 July 2024.

Accounting policy

Council recognises income 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 (see note 7.1).

2.2 Statutory fees and fines

	2025	2024
Statutory fees and fines	\$'000	\$'000
Regulatory services	20	3
Town planning fees	95	108
Land information certificates	67	59
Animal control	30	20
Total statutory fees and fines	212	190

Accounting policy

Statutory fees and fines are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

2.3 User fees

	2025	2024
	\$'000	\$'000
User fees		
Caravan and camping fees	1,140	1,084
Rental and lease income	70	71
Building services	82	70
Cemetery fees	44	57
Waste disposal fees	83	43
Aquatic centre fees	46	41
Other fees and charges	-	16
Total user fees	1,465	1,382
User fees by timing of revenue recognition		
User fees recognised over time	70	71
User fees recognised at a point in time	1,395	1,311
Total user fees	1,465	1,382

Accounting policy

Council recognises income from user fees and charges at a point in time or over time as the performance obligation is completed and the customer receives the benefit of the goods or services being provided.

Where rental and lease fees are received upfront, these are recognised on a straight line basis over the expected lease or licence term.

2.4 Grants

Grants were received in respect of the following:

	2025	2024
	\$'000	\$'000
Summary of grants		
Federally funded grants	6,345	6,013
State funded grants	604	967
Others	10	11
Total grants	6,959	6,991
	2025	2024
	\$'000	\$'000
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants - General Purpose (untied)	1,027	1,636
Commonwealth Government Financial Assistance Grants - Roads (untied)	1,728	2,261
Commonwealth Government - other	140	140
State Government - other	75	163
Other grants and subsidies	10	11
Total recurrent grants	2,980	4,211
	2025	2024
	\$'000	\$'000
Capital grants received specifically for new or upgraded assets		
Commonwealth Government - Roads to Recovery Program	977	751
<i>Commonwealth Government - LRCI Phase 3</i>		
- Cascade Dam Road safety improvements	40	-
- Victoria Street reconstruction	58	-
- Bridport CWA car park extension	13	-
- Derby Trailhead car park	17	-
- Scottsdale Town Link pathway	-	83
- Northeast Park car park reseal	29	-
<i>Commonwealth Government - LRCI Phase 4(a)</i>		
- Golconda Road pavement renewal	83	45

2.4 Grants (cont.)

	2025	2024
	\$'000	\$'000
Capital grants received specifically for new or upgraded assets (cont.)		
- Derby Town Hall roof replacement	19	42
- Alfred Street, Scottsdale kerb & footpath upgrade	21	58
- South Street, Bridport kerb renewal	33	68
- Eastmans Beach amenities block renewal	179	88
- Branxholm Hall re-roof	47	-
- Gladstone Town Hall refurbishment	26	-
- Westwood Street, Bridport reseal	42	-
<i>Commonwealth Government - LRCI Phase 4(b)</i>		
- Golconda Road pavement renewal	130	86
- Golconda Road reseal	130	87
<i>Commonwealth Government - Bridges Renewal Program</i>		
- Bridge 1515 Maurice Road renewal	-	188
- Bridge 1617 Duncraggen Road renewal	-	157
<i>Commonwealth Government - Safer Rural Roads Program</i>		
- Gillespies Road upgrade	300	300
<i>Commonwealth Government - Heavy Vehicle Safety and Productivity Program</i>		
- Golconda Road upgrade - Stage 7 & 8	1,079	-
- Golconda Road - Lone Star Creek culvert upgrade	-	90
<i>Commonwealth Government - Remote Roads Program</i>		
- Old Waterhouse Road safety improvements	208	232
<i>Commonwealth Government - Vulnerable Road Users Program</i>		
- Pedestrian crossings - Kings St and George St, Scottsdale and Main St, Bridport	19	-
State Government - Tasmania Relief and Recovery Arrangements	279	293
<i>State Government - Election Commitments</i>		
- Bridport Multi-Function Centre viewing deck	-	80
- Playground upgrades - Scottsdale, Winnaleah and Bridport	28	-
- Pedestrian crossings - King St and George St, Scottsdale	7	-

2.4 Grants (cont.)

	2025	2024
	\$'000	\$'000
Capital grants received specifically for new or upgraded assets (cont.)		
<i>State Government - Open Spaces Program</i>		
- Playground project - Scottsdale Childrens Reserve, Branxholm Park and Winnaleah Park	200	-
<i>State Government - Isolated Communities Resilience Program</i>		
- Emergency mobile response trailer	9	-
<i>State Government - Waste and Resource Recovery Program</i>		
- Oil and Recycling sheds at Gladstone, Branxholm and Scottsdale waste transfer stations	6	-
<i>State Government - Natural Disaster Risk Reduction Program</i>		
- Bentley St, Bridport stormwater upgrade	-	83
<i>State Government - Premiers Fund for Children and Young People</i>		
- Mountain bike skills park - Scottsdale Childrens Reserve	-	49
Total capital grants	3,979	2,780

	2025	2024
	\$'000	\$'000
Timing of revenue recognition		
Grants recognised over time	3,979	2,780
Grants recognised at a point in time	2,980	4,211
Total Grants	6,959	6,991

2.4 Grants (cont.)

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:

Capital	2025	2024
	\$'000	\$'000
Balance of unspent funds at 1 July	\$'000	\$'000
<i>Add:</i> Funds recognised as income in the reporting year but not yet spent in accordance with the conditions	147	220
<i>Add:</i> Funds received and not recognised as income in the current year	348	140
<i>Less:</i> Funds recognised as income in previous years that have been spent during the reporting year	-	-
<i>Less:</i> Funds received in prior years but income recognised and funds spent in current year	(147)	(213)
Balance of unspent funds at 30 June	348	147
Total unspent funds held as a contract liability	348	147

Accounting policy

Council recognises untied grant income and those without performance obligations when received.

In cases where there is an enforceable agreement which contains sufficiently specific performance obligations, income is recognised as or when control of each performance obligation 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.

The performance obligations are varied based on the agreement, but include project milestones such as design, construction progress and project completion.

Each performance obligation is considered to ensure that the income 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.

2.4 Grants (cont.)

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 income 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, income is recognised when the asset is acquired and controlled by the Council.

Commonwealth Government Financial Assistance Grants

In both years the Commonwealth has made early payment of untied Financial Assistance Grants for the following year (50% in the 2024/25 financial year and 85% in the 2023/24 financial year). The early receipt of these instalments has resulted in Commonwealth Government Financial Assistance Grants being below that originally budgeted in 2024/25 by \$1.4 million (2023/24, below budget by \$0.5 million). This has impacted the Statement of Comprehensive Income resulting in the Net result for the year being lower by the same amount. Financial Assistance Grants are general grants and do not have sufficient specific performance obligations. As a result, they are recognised as income when received.

2.5 Contributions

	2025	2024
	\$'000	\$'000
(a) Cash		
<i>Operating</i>		
Blue Derby Mountain Bike Trails	119	119
Scottsdale Aquatic Centre	4	-
Other	10	-
	133	119
<i>Capital</i>		
Legerwood Memorial Park - Playground upgrade	-	41
Scottsdale Children Reserve - Mountain bike skills park	-	30
Blue Derby Mountain Bike Trails	125	5
Tomahawk Park - Basketball Court Lighting	12	-
Other	2	-
	139	76

2.5 Contributions (cont.)

(b) Non-monetary assets		
Buildings	20	-
	20	-
Total contributions	292	195

Accounting policy

Council recognises contributions without performance obligations when received. In cases where the contribution 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.

2.6 Interest

	2025	2024
	\$'000	\$'000
Interest		
Interest on financial assets	133	99
Interest on rates	41	38
Interest on cash and cash equivalents	214	173
Total interest	388	310

Accounting policy

Interest is recognised progressively as it is earned.

2.7 Other income

	2025	2024
	\$'000	\$'000
Other income		
Tourism income	13	7
Aquatic Centre	63	60
Private works	33	45
Reimbursements	206	271
Other sundry income	64	220
Total other income	379	603
Other income by timing of revenue recognition		
Other income recognised over time	-	-
Other income recognised at a point in time	379	603
Total other income	379	603

Accounting policy

Tourism, aquatic centre and other sundry income

Tourism and other income is recognised as income when the payment is due or the payment is received, whichever first occurs.

Private works and reimbursements

Reimbursements are recognised as income when the payment is due or the payment is received, whichever first occurs.

2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

	2025	2024
	\$'000	\$'000
Proceeds of sale	591	996
<i>Written down value of assets disposed:</i>		
Plant, machinery and equipment	(307)	(73)
Water irrigation rights - Scottsdale Irrigation Scheme	(70)	(29)
Land	(27)	(217)
Pine plantations	(2)	-
Building and infrastructure assets		
Scheduled	(376)	(735)
Unscheduled	-	(58)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(191)	(116)

Accounting policy

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

2.9 Investment income from water corporation

	2025	2024
	\$'000	\$'000
Investment income from water corporation		
Dividend income	233	233
Total investment income from water corporation	233	233

Accounting policy

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

Note 3 Expenses

3.1 Employee benefits

	2025	2024
	\$'000	\$'000
Employee Benefits		
Wages and salaries	6,464	5,968
Workers compensation	267	225
Superannuation (refer to note 9.6)	741	665
Payroll tax	381	331
Fringe benefits tax	54	33
	7,907	7,222
Less amounts capitalised	(1,571)	(1,662)
Total employee benefits	6,336	5,560

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.

3.2 Materials and services

	2025	2024
	\$'000	\$'000
Materials and services		
Materials	553	538
Utilities	532	463
Plant, machinery and equipment maintenance	649	502
Office administration	56	59
Contractors	1,571	2,030
Professional services	356	449
Management contracts	303	97
Total materials and services	4,020	4,138

3.2 Materials and services (cont.)

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.

3.3 Depreciation

Depreciation	2025	2024
	\$'000	\$'000
<i>Property</i>		
Land improvements	478	503
Buildings	461	440
<i>Plant and equipment</i>		
Plant, machinery and equipment	746	652
Fixtures, fittings and furniture	17	14
Computers and telecommunications	122	142
<i>Infrastructure</i>		
Roads	2,938	2,806
Bridges	619	605
Stormwater	323	240
<i>Right-of-use assets</i>		
Right-of-use assets	18	-
Total depreciation	5,722	5,402

3.3 Depreciation (cont.)

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.

Land improvements, 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.

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.

Road and trail earthworks are not depreciated on the basis that they are assessed as not having a limited useful life. Land (including land under roads) is not depreciated.

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

Right-of-use assets are depreciated over the lease term.

Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually and depreciation and amortisation rates and methods are reviewed annually.

Major depreciation periods used are listed below and are consistent with the prior year unless stated:

	Current	Comparative
Property		
Land improvements	5 to 100 years	5 to 100 years
Buildings	15 to 160 years	15 to 160 years
Plant and equipment		
Plant, machinery and equipment	2 to 50 years	2 to 50 years
Fixtures, fittings and furniture	10 to 40 years	10 to 40 years
Computers and telecommunications	4 to 15 years	4 to 15 years

3.3 Depreciation (cont.)

	Current	Comparative
Infrastructure		
Road wear surface		
- sealed	<i>14 to 35 years</i>	<i>15 to 30 years</i>
- unsealed	<i>8 to 20 years</i>	<i>8 to 15 years</i>
Road pavements (including drainage)	<i>56 to 90 years</i>	<i>50 to 200 years</i>
Road sub base	<i>168 to 400 years</i>	<i>50 to 200 years</i>
Road kerb, channel and minor culverts	<i>56 to 90 years</i>	<i>60 years</i>
Footpaths	<i>30 to 80 years</i>	<i>30 to 50 years</i>
Bridge substructure	<i>20 to 80 years</i>	<i>20 to 80 years</i>
Bridge superstructure	<i>20 to 80 years</i>	<i>20 to 80 years</i>
Stormwater points, drains and pipes	<i>80 to 100 years</i>	<i>80 years</i>
Right-of-use assets		
Right -of-use assets	<i>20 years</i>	<i>N/A</i>

3.4 Impairment

	2025	2024
	\$'000	\$'000
Impairment		
Assets held for sale - Land	85	-
Total impairment	85	-

Accounting policy

Expenses are recognised in the Statement of Comprehensive Income when Council determines that an assets' fair value less cost to sell is lower than its current carrying amount.

3.5 Finance costs

	2025	2024
	\$'000	\$'000
Finance costs		
Interest - borrowings	57	68
Interest - lease liabilities	-	-
Interest - Unwinding of discounts	5	-
Total finance costs	62	68

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. Finance costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised. No borrowing costs were capitalised during the period.

Finance costs include interest on borrowings, leases and unwinding of discounts for applicable provisions.

3.6 Other expenses

	2025	2024
	\$'000	\$'000
Other expenses		
State levies, licences and taxes	668	590
Insurance	227	217
Councillor's allowances	218	258
Commissions	10	8
IT maintenance	156	126
Communications	55	63
Subscriptions and memberships	131	117
Professional development	63	35
Cost of goods sold	27	47
Community grants and donations	170	113
Advertising	43	45
Election expenditure	34	3
Marketing	7	-
Bank fees and charges	42	36
Postage	25	21
Lease payments	7	6
Blue Derby Operator Returns	-	132
Blue Derby Foundation contribution	-	125
Other expenses	277	252
Total other expenses	2,160	2,194

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.

The external audit fee for 2024/25 is \$46,000 (2023/24 \$42,000).

Note 4 Current assets

4.1 Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Cash and cash equivalents		
Cash on hand	2	2
Cash at bank	6,066	6,222
Special committees (note 10.2)	17	15
Total cash and cash equivalents	6,085	6,239

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

Restricted funds

(i) Deposits (note 7.2)	20	36
(ii) Unspent grant funds with conditions (note 2.4)	348	147

Internal committed funds

(iii) Leave provisions (note 7.3)	1,631	1,550
(iv) Mineral lease provisions (note 7.3)	150	106

Committed funds

Total uncommitted cash and cash equivalents	3,936	4,400
Total financial investments (note 4.3)	2,500	2,000
Total uncommitted funds	6,436	6,400

Accounting policy

For the purpose 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.

Restricted and internally committed funds include:

(i) refundable deposits held by Council.

(ii) Income received in advance until specific performance obligations required under funding agreements are complete.

(iii) Provisions for both short and long term leave entitlements payable to employees in the future.

(iv) Provisions for the rehabilitation of current mineral leases held with Mineral Resources Tasmania.

4.2 Trade and other receivables

	2025	2024
	\$'000	\$'000
Trade and other receivables		
<i>Current</i>		
Rates debtors	599	472
Other debtors	364	211
Loans and advances (note 10.4)	214	232
Net GST receivable	64	108
less provision for impairment - other debtors	(8)	(12)
Total current	1,233	1,011
<i>Non-current</i>		
Loans and advances (note 10.4)	1,297	1,475
Total non-current	1,297	1,475
Total trade and other receivables	2,530	2,486
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	12	7
Amounts written off during the year	-	-
Amounts recovered during the year	(11)	(1)
Increase/(decrease) in provision recognised in the profit or loss	7	6
Carrying amount at 30 June	8	12

For ageing analysis of trade and other receivables, refer to note 9.10(b).

4.2 Trade and other receivables (cont.)

Accounting policy

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 60 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.

4.3 Financial investments

	2025	2024
	\$'000	\$'000
Financial investments		
Term deposits	2,500	2,000
Total financial investments	2,500	2,000

Accounting policy

Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business. Term deposits represent short term deposits invested with Australian deposit taking institutions for a fixed period of less than 12 months with interest paid at maturity.

4.4 Inventories

	2025	2024
	\$'000	\$'000
Inventories		
Inventories held for distribution - stores	119	74
Inventories held for distribution - gravel stockpile	123	250
Inventories held for sale	12	11
Total inventories	254	335

Accounting policy

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. Other inventories are measured at the lower of cost and net realisable value.

Where inventories are acquired at no cost, or for nominal consideration, the cost shall be the current replacement cost as at the date of acquisition.

4.5 Assets held for sale

	2025	2024
	\$'000	\$'000
Assets held for sale		
Water Irrigation Rights - Scottsdale Irrigation Scheme	668	738
Internal transfer from Land	135	137
Total assets held for sale	803	875

4.5 Assets held for sale (cont.)

Water Irrigation Rights - Scottsdale Irrigation Scheme

In 2015, Council committed to purchase a minimum of 1,250ML in unsold water rights to enable the construction of the Scottsdale Irrigation Scheme (SIS) to commence. The SIS was commissioned in August 2021 at which time 642ML were purchased by Council and these water rights are now available for sale to the community via Tasmanian Irrigation.

At 30 June 2025, 477 ML of unsold water rights remain for sale.

Internal transfer from Land

During the 2024/25 financial year, Council finalised the sale of 5A Murray Street, Bridport (formally Anderson Street road reserve) and transferred land at Ezzy Park, Emily Street, Bridport to the Crown at nil cost. Council intend to finalise the sale of 3 North Scottsdale Road (May Shaw) during the next twelve months (see note 10.4 for further details).

Accounting policy

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and the fair value less costs to sell, and is not subject to depreciation. Non-current assets, disposal group and related liabilities are treated as current and classified as held for sale if their carry 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.

4.6 Other assets

	2025	2024
	\$'000	\$'000
Other assets		
Current		
Contractual assets - Accrued grant income	1,018	33
Accrued income - Interest	43	56
Accrued income - Other	18	-
Prepayments	187	180
Total current	1,266	269
Non-current		
Deposits	17	35
Total non-current	17	35
Total other assets	1,283	304

Accounting policy

Council recognises a contractual asset for work in progress where a performance obligation is satisfied by transferring a promised good or service to the customer, before the customer pays consideration or the payment is due. Contractual assets are transferred to receivables when the right to receive payment becomes unconditional.

Council reviews contractual assets for impairment and concluded that there was no impairment required for the 2024/25 year.

Council's contract assets with customers predominantly includes accrued interest payable on Council's loan receivables and capital grant funding for projects which have been completed and are awaiting finalisation of the acquittal process prior to receiving the final milestone payments.

Note 5 Investment in water corporation

5.1 Investment in water corporation

	2025	2024
	\$'000	\$'000
Opening balance	17,969	17,171
Fair value adjustment on equity investment assets	350	798
Total investment in water corporation	18,319	17,969

Council has derived returns from the water corporation as disclosed at note 2.9.

Accounting policy

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 as fair value through other comprehensive income.

Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve refer to note 9.1) 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.

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2025, Council holds a 0.95% ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Note 6 Non-current assets

6.1 Property, infrastructure, plant and equipment

<i>Summary</i>	2025 \$'000	2024 \$'000
at cost	36,530	34,764
<i>less</i> accumulated depreciation	(10,095)	(9,208)
	26,435	25,556
at fair value	326,902	325,743
<i>less</i> accumulated depreciation	(81,195)	(107,079)
	245,707	218,664
Total	272,142	244,220

<i>Property</i>	2025 \$'000	2024 \$'000
Land		
at fair value	12,227	12,312
	12,227	12,312
Land improvements		
at cost	22,330	21,486
<i>less</i> accumulated depreciation	(4,357)	(3,878)
	17,973	17,608
Land under roads		
at fair value	12,919	12,919
	12,919	12,919
Total land	43,119	42,839

6.1 Property, infrastructure, plant and equipment (cont.)

	2025	2024
	\$'000	\$'000
Buildings		
at fair value	12,844	13,474
less accumulated depreciation	-	(1,307)
	12,844	12,167
Total buildings	12,844	12,167
Total property	55,963	55,006
Plant and equipment		
Plant, machinery and equipment		
at cost	9,234	9,035
less accumulated depreciation	(3,773)	(3,512)
	5,461	5,523
Fixtures, fittings and furniture		
at cost	187	144
less accumulated depreciation	(110)	(86)
	77	58
Computers and telecommunications		
at cost	2,156	2,021
less accumulated depreciation	(1,855)	(1,732)
	301	289
Total plant and equipment	5,839	5,870

6.1 Property, infrastructure, plant and equipment (cont.)

	2025	2024
	\$'000	\$'000
Infrastructure		
Roads		
at fair value	222,246	222,305
less accumulated depreciation	(58,594)	(84,479)
	163,652	137,826
Bridges		
at fair value	38,334	37,238
less accumulated depreciation	(13,195)	(12,292)
	25,139	24,946
Stormwater		
at fair value	28,332	27,495
less accumulated depreciation	(9,406)	(9,001)
	18,926	18,494
Total infrastructure	207,717	181,266
Works in progress		
Land	11	28
Land improvements	507	492
Buildings	156	436
Plant, machinery and equipment	-	41
Computers and telecommunications	1	10
Roads	1,805	619
Bridges	27	180
Stormwater	116	272
Total works in progress	2,623	2,078
Total property, infrastructure, plant and equipment	272,142	244,220

6.1 Property, infrastructure, plant and equipment (cont.)

Reconciliation of property, plant and equipment, infrastructure								
	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals (note 2.8)	Impairment losses or items expensed (a)	Transfers	Balance at the end of financial year
2025	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property								
Land	12,312	-	-	-	(25)	(85)	25	12,227
Land improvements	17,608	-	-	(478)	-	-	843	17,973
Land under roads	12,919	-	-	-	(2)	-	2	12,919
Total Land	42,839	-	-	(478)	(27)	(85)	870	43,119
Buildings	12,167	-	583	(461)	(41)	-	596	12,844
Total buildings	12,167	-	583	(461)	(41)	-	596	12,844
Total property	55,006	-	583	(939)	(68)	(85)	1,466	55,963
Plant and equipment								
Plant, machinery and equipment	5,523	-	-	(746)	(307)	-	991	5,461
Fixtures, fittings and furniture	58	10	-	(17)	-	-	26	77
Computers and telecommunications	289	-	-	(122)	-	-	134	301
Total plant and equipment	5,870	10	-	(885)	(307)	-	1,151	5,839
Infrastructure								
Roads	137,826	-	26,318	(2,938)	(300)	-	2,746	163,652
Bridges	24,946	-	541	(619)	-	-	271	25,139
Stormwater	18,494	-	280	(323)	(35)	-	510	18,926
Total infrastructure	181,266	-	27,139	(3,880)	(335)	-	3,527	207,717
Work in progress								
Land	28	8	-	-	-	-	(25)	11
Land improvements	492	858	-	-	-	-	(843)	507
Buildings	436	342	-	-	-	-	(622)	156
Plant, machinery and equipment	41	950	-	-	-	-	(991)	-
Computer and telecommunications	10	125	-	-	-	-	(134)	1
Roads	619	3,932	-	-	-	-	(2,746)	1,805
Bridges	180	118	-	-	-	-	(271)	27
Stormwater	272	354	-	-	-	-	(510)	116
Total works in progress	2,078	6,687	-	-	-	-	(6,142)	2,623
Total property, plant and equipment, infrastructure	244,220	6,697	27,722	(5,704)	(710)	(85)	2	272,142

(a) Impairment losses are recognised in the Statement of Comprehensive Income under other expenses. Reversals of impairment losses are recognised in the Statement of Comprehensive Income under other revenue. Items of works in progress that were expenses instead of being capitalised are also recognised in the Statement of Comprehensive Income under materials and services.

6.1 Property, infrastructure, plant and equipment (cont.)

Reconciliation of property, plant and equipment, infrastructure								
	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals (note 2.8)	Impairment losses or items expensed (a)	Transfers	Balance at the end of financial year
2024	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property								
Land	9,392	-	2,918	-	(217)	-	219	12,312
Land improvements	17,616	-	-	(503)	(58)	-	553	17,608
Land under roads	3,953	-	8,966	-	-	-	-	12,919
Total Land	30,961	-	11,884	(503)	(275)	-	772	42,839
Buildings	12,120	-	195	(440)	-	-	292	12,167
Total buildings	12,120	-	195	(440)	-	-	292	12,167
Total property	43,081	-	12,079	(943)	(275)	-	1,064	55,006
Plant and equipment								
Plant, machinery and equipment	5,454	795	-	(652)	(74)	-	-	5,523
Fixtures, fittings and furniture	65	7	-	(14)	-	-	-	58
Computers and telecommunications	334	-	-	(142)	-	-	97	289
Total plant and equipment	5,853	802	-	(808)	(74)	-	97	5,870
Infrastructure								
Roads	130,541	-	5,042	(2,806)	(717)	-	5,766	137,826
Bridges	23,164	-	907	(605)	(15)	-	1,495	24,946
Stormwater	12,103	-	6,164	(240)	(3)	-	470	18,494
Total infrastructure	165,808	-	12,113	(3,651)	(735)	-	7,731	181,266
Work in progress								
Land	57	207	-	-	-	-	(236)	28
Land improvements	491	508	-	-	-	-	(507)	492
Buildings	66	662	-	-	-	-	(292)	436
Plant, machinery and equipment	-	41	-	-	-	-	-	41
Computer and telecommunications	11	97	-	-	-	-	(98)	10
Roads	1,283	5,277	-	-	-	-	(5,941)	619
Bridges	627	873	-	-	-	-	(1320)	180
Stormwater	227	515	-	-	-	-	(470)	272
Total works in progress	2,762	8,180	-	-	-	-	(8,864)	2,078
Total property, plant and equipment, infrastructure	217,504	8,982	24,192	(5,402)	(1,084)	-	28	244,220

(a) Impairment losses are recognised in the Statement of Comprehensive Income under other expenses. Reversals of impairment losses are recognised in the Statement of Comprehensive Income under other revenue. Items of works in progress that were expenses instead of being capitalised are also recognised in the Statement of Comprehensive Income under materials and services.

6.1 Property, infrastructure, plant and equipment (cont.)

Accounting policy

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, infrastructure, and buildings received in the form of contributions, are recognised as assets and incomes 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 the directly attributable variable and fixed overheads.

The following classes of assets have been recognised. In accordance with Council's policy, a threshold limit of \$1,000 is applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

Asset Class	Valuation Base
<i>Land</i>	<i>fair value</i>
<i>Stormwater</i>	<i>fair value</i>
<i>Roads</i>	<i>fair value</i>
<i>Land under roads</i>	<i>fair value</i>
<i>Bridges</i>	<i>fair value</i>
<i>Buildings</i>	<i>fair value</i>
<i>Plant, machinery and equipment</i>	<i>cost</i>
<i>Fixtures, fittings and furniture</i>	<i>cost</i>
<i>Land improvements</i>	<i>cost</i>
<i>Computers and telecommunications</i>	<i>cost</i>

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, land improvements, furniture and fittings and computers and telecommunications, are measured at their fair value in accordance with AASB 116 Property, Plant & 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 materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.

6.1 Property, infrastructure, plant and equipment (cont.)

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. Valuations are performed either by experienced Council officers or independent experts. Between such valuations, Council considers, and when necessary, applies indexation to assets to ensure the carrying values continue to represent fair values.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve 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 income 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.

Impairment of assets/ reversal of impairment losses

Impairment losses are recognised in the Statement of Comprehensive Income under other expenses, unless the asset is carried at the revalued amount (in accordance with AASB 116). Any impairment loss of a revalued asset shall be treated as a revaluation decrease in accordance with AASB 116. Reversals of impairment losses are recognised in the Statement of Other Comprehensive Income under other income, unless the asset is carried at the revalued amount in accordance with AASB 116. Any reversal of impairment loss of a revalued asset shall be treated as a revaluation increase in accordance with AASB 116.

Land under roads

Council recognised the value of land under roads it controls at fair value.

6.2 Pine plantations

	2025	2024
	\$'000	\$'000
Balance at beginning of financial year	45	36
Fair value adjustments	-	9
Disposals	(2)	-
Balance at end of financial year	43	45

Accounting policy

Pine plantations are held to generate income from the sale of pine saw logs. Plantations are measured initially at cost including establishment costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that the future economic benefit in excess of the original assessed performance will flow to Council. Subsequent to initial recognition at cost, plantations are carried at fair value. Changes in fair value are recorded in the Statement of Comprehensive Income when the risk and rewards of ownership are transferred to the purchaser.

6.3 Right-of-use assets

	2025	2024
	\$'000	\$'000
Gross carrying amount		
Balance as at 1 July	-	-
Additions	365	-
Disposals/ derecognition	-	-
Balance as at 30 June	365	-
Accumulated depreciation and impairment		
Balance as at 1 July	-	-
Disposals/ derecognition	-	-
Depreciation expense	(18)	-
Balance as at 30 June	(18)	-
Net book value at 30 June	347	-

6.3 Right-of-use assets (cont.)

Accounting policy

Leases - Council as Lessee

In contracts where Council is lessee, Council recognises a right-of-use asset and a lease liability at the commencement date of the lease, unless the short-term or low-value exemption is applied. Refer to note 7.5 for details on the accounting policy of lease liabilities.

A right-of-use asset is initially measured at cost comprising the initial measurement of the lease liability adjusted for any lease payments made before the commencement date (reduced by lease incentives received), plus initial direct costs incurred in obtaining the lease and an estimate of costs to be incurred in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

All right-of-use assets are measured as described in the accounting policy for property, infrastructure, plant and equipment in Note 6.1. Also, Council applies AASB 136 Impairment of Assets to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the aforesaid right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that Council expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

Note 7 Current liabilities

7.1 Trade and other payables

	2025	2024
	\$'000	\$'000
Trade payables	399	702
Rates and charges in advance	300	318
Accrued expenses	375	295
Total trade and other payables	1,074	1,315

Accounting policy

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received. General creditors are unsecured, not subject to interest and are normally settled within 30 days of invoice receipt.

Rates and charges in advance represent amounts received by Council prior to the commencement of the rating or charging period. Income is recognised by Council at the beginning of the rating or charge period to which the advance payment relates.

For aging analysis of trade and other payables, refer to note 9.10(c).

7.2 Deposits

	2025	2024
	\$'000	\$'000
Planning deposits	13	13
Other refundable deposits	7	23
Total deposits	20	36

Accounting policy

Amounts received as deposits and retention amounts controlled by Council are recognised as deposits until they are returned or forfeited.

7.3 Provisions

(a) Employee benefits

	Annual leave	Long service leave	Rostered days off and time in lieu	On costs	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Balance at beginning of the financial year	542	662	89	257	1,550
Additional provisions	434	138	39	88	699
Amounts used	(437)	(129)	(49)	(103)	(718)
Increase in the discounted amount arising from the time and effect of any change in the discount rate	-	63	-	37	100
Balance at the end of the financial year	539	734	79	279	1,631
Current	539	321	79	189	1,128
Non-current	-	413	-	90	503
Total	539	734	79	279	1,631

	Annual leave	Long service leave	Rostered days off and time in lieu	On costs	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
Balance at beginning of the financial year	508	568	91	224	1,391
Additional provisions	396	79	138	106	719
Amounts used	(362)	(49)	(140)	(86)	(637)
Increase in the discounted amount arising from the time and effect of any change in the discount rate	-	63	-	14	77
Balance at the end of the financial year	542	661	89	258	1,550
Current	542	414	89	204	1,249
Non-current	-	248	-	53	301
Total	542	662	89	257	1,550

7.3 Provisions (cont.)

Employee benefits

The following assumptions were adopted in measuring the present value of employee benefits:

	2025	2024
	\$'000	\$'000
Weighted average discount rates	3.43%	4.11%
Weighted average settlement period (days)	17.8	18.0
Full Time Equivalent Employees	75.8	74.7

Accounting policy

(a) Employee Benefits

i) 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.

ii) 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.

iii) 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.

7.3 Provisions (cont.)

iv) Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the Statement of Financial Position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e. as an expense when it becomes payable.

Council makes superannuation contributions for one employee to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of the Spirit Superannuation Fund (Spirit Super) (formally the Tasplan Superannuation Fund). The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 Employee Benefits, Council does not use defined benefit accounting for these contributions.

v) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(b) Other provisions

Council have a provision to account for bank guarantees in place to cover potential rehabilitation costs required for current mineral leases. Please see note 10.5(d) for further information.

	2025	2024
	\$'000	\$'000
Provision for rehabilitation		
Balance at beginning of year	106	106
Unused amounts reversed	(106)	-
Additional provisions recognised	145	-
Unwinding of discount	5	-
Closing balance	150	106

7.3 Provisions (cont.)

Provision for rehabilitation

Current	12	-
Non-current	138	106
	150	106

Total Provisions

Current	1,140	1,249
Non-current	641	407
Total Provisions	1,781	1,656

7.4 Contract liabilities

	2025	2024
	\$'000	\$'000
Current		
Funds received to acquire or construct an asset controlled by Council	348	147
Funds received prior to performance obligations being satisfied (upfront payments)	2	-
Deposits received in advance of services provided	272	294
	622	441
Total contract liabilities	622	441

7.4 Contract liabilities (cont.)

Income recognised that was included in the contract liability balance at the beginning of the period

	2025	2024
	\$'000	\$'000
Funds to construct Council controlled assets	147	213
Funds received prior to performance obligations being satisfied (upfront payments)	-	131
Deposits received in advance of services provided (e.g. caravan park fees, hire fees)	274	237
	421	581

Accounting policy

Council recognised the following contract liabilities with customers:

i) Funds received to construct Council controlled assets includes Commonwealth and State Government grant funding received for capital projects such as the pedestrian crossing upgrades at King St, Scottsdale and George St, Scottsdale and netball court upgrades at Derby, Bridport and Scottsdale under the Play our Way grant program. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The income is recognised as Council constructs the asset and the contract liability reflects the funding which cannot yet be recognised as income. All income is expected to be recognised within the next twelve months.

ii) Funds received prior to performance obligations being satisfied include annual lease payments received in advance for Council owned property. All income is expected to be recognised within the next twelve months.

iii) Deposits received in advance of services provided include camping deposits collected from customers at the Bridport Seaside Caravan Park. Income is recognised progressively as services are provided and all income is expected to be recognised within the next twelve months.

7.5 Lease liabilities

	2025	2024
	\$'000	\$'000
Lease liabilities		
Current	1	-
Non-current	352	-
Total lease liabilities	353	-

Lease liabilities are secured by the related underlying assets. Future minimum lease payments are as follows:

As at 30 June 2025	Minimum lease payments due						Total
	Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	After 5 years	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Lease payments	18	24	25	25	26	462	580
Finance charges	(17)	(17)	(17)	(17)	(16)	(143)	(227)
Net present value	1	7	8	8	10	319	353

As at 30 June 2024	Minimum lease payments due						Total
	Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	After 5 years	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Lease payments	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-
Net present value	-	-	-	-	-	-	-

7.5 Lease liabilities (cont.)

Accounting Policy

Leases - Council as Lessee

The lease liability is measured at the present value of outstanding payments that are not paid at balance date, discounted by using the rate implicit in the lease. Where this cannot be readily determined then Council's incremental borrowing rate for a similar term with similar security is used.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases i.e. leases with a lease term of 12 months or less and leases of low-value assets. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term (see Note 9.8).

Note 8 Non-current liabilities

8.1 Interest-bearing loans and borrowings

	2025	2024
	\$'000	\$'000
Current		
Borrowings	522	512
	522	512
Non-current		
Borrowings	2,333	2,855
	2,333	2,855
Total Interest-bearing loans and borrowings	2,855	3,367

As part of the State Government's response to the COVID-19 pandemic, the Treasurer has ensured that all councils have access to sufficient funding. On 15 June 2020, the Treasurer provided explicit support to the Tasmanian Public Finance Corporation for any loans advanced to local government authorities under the Local Government Loans Program ("LGLP"). The LGLP enabled Council to borrow \$2.5 million in the 2019/20 financial year with an additional \$700,000 being drawn down in the 2020/21 financial year (total borrowings under the LGLP is \$3.2 million). The Tasmanian Government is providing interest rebates to Council for a period of 3 years to meet the interest obligations of the loan.

During the 2020/21 financial year, Council entered into an additional loan agreement with the Tasmanian Public Finance Corporation for a further \$2.0 million. This is a 10 year principal and interest loan which has been on-lent to May Shaw via a back to back loan, to support the redevelopment of the Aminya Aged-Care Facility. The Aminya facility redevelopment is now completed and Council is in the process of transferring the title to May Shaw. Upon transfer, a first mortgage in favour of Council will be secured over the title to ensure the loan is secured against the facility.

In the 2025/26 financial year, Council expect to enter into a further borrowing agreement with the Tasmanian Public Finance Corporation for \$0.5 million. This loan will be a 10 year principal and interest loan and will be on-lent to May Shaw via a back to back loan to finalise the working capital loan for the sale of the Aminya facility (including land) and May Shaw's share of operating losses (see Note 10.4). This loan will also be secured via first mortgage over the Aminya facility.

8.1 Interest-bearing loans and borrowings (cont.)

	2025 \$'000	2024 \$'000
Maturity profile for Council's borrowings:		
Not later than one year	522	512
Later than one year and not later than five years	2,186	2,146
Later than five years	147	709
Total borrowings	2,855	3,367

Accounting policy

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.

Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. Borrowings are secured by way of mortgages over the general rates of the Council.

Note 9 Other financial information

9.1 Reserves

(a) Asset revaluation reserve

2025	Balance at beginning of the reporting year \$'000	Increment \$'000	(Decrement) \$'000	Balance at end of the reporting year \$'000
Property				
Land	7,874	-	-	7,874
Land under roads	9,570	-	-	9,570
Buildings	2,948	583	-	3,531
	20,392	583	-	20,975
Infrastructure				
Roads	77,241	26,318	-	103,559
Bridges	16,826	541	-	17,367
Stormwater	14,732	280	-	15,012
	108,799	27,139	-	135,938
Other				
Pine plantations	26	-	-	26
	26	-	-	26
Total asset revaluation reserve	129,217	27,722	-	156,939

9.1 Reserves (cont.)

2024	Balance at beginning of the reporting year \$'000	Increment \$'000	(Decrement) \$'000	Balance at end of the reporting year \$'000
Property				
Land	4,956	2,918	-	7,874
Land under roads	604	8,966	-	9,570
Buildings	2,753	195	-	2,948
	8,313	12,079	-	20,392
Infrastructure				
Roads	72,199	5,042	-	77,241
Bridges	15,919	907	-	16,826
Stormwater	8,568	6,164	-	14,732
	96,686	12,113	-	108,799
Other				
Pine plantations	17	9	-	26
	17	9	-	26
Total asset revaluation reserve	105,016	24,201	-	129,217

The asset revaluation reserve was established to capture movements in asset valuations upon periodic revaluation of Council's assets.

9.1 Reserves (cont.)

(b) Fair value reserve	Balance at beginning of the reporting year \$'000	Increment \$'000	(Decrement) \$'000	Balance at end of the reporting year \$'000
2025 Equity Investments assets				
Investment in water corporation	(74)	350	-	276
Total fair value reserve	(74)	350	-	276
2024 Equity Investments assets				
Investment in water corporation	(872)	798	-	(74)
Total fair value reserve	(872)	798	-	(74)

Council has designated its investment in TasWater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit and loss when derecognised.

	2025 \$'000	2024 \$'000
Total reserves	157,215	129,143

9.2 Reconciliation of cash flows from operating activities to surplus (deficit)

	2025 \$'000	2024 \$'000
Result from continuing operations	1,871	2,231
Depreciation/impairment	5,807	5,402
(Profit)/loss on disposal of property, infrastructure, plant and equipment	191	116
Capital grants and contributions received specifically for new or upgraded assets	(4,138)	(2,856)
<i>Change in asset and liabilities</i>		
Decrease/(increase) in trade and other receivables	(101)	177
Decrease/(increase) in other assets	39	(40)
Decrease/(increase) in inventories	81	(241)
Increase/(decrease) in trade and other payables	(223)	(115)
Increase/(decrease) in deposits	(16)	3
Increase/(decrease) in provisions	125	159
Increase/(decrease) in contract liabilities	(38)	(117)
Net cash provided by/(used in) operating activities	3,598	4,719

9.3 Reconciliation of liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	Lease Liabilities \$'000	Interest-bearing loans and borrowings \$'000
Balance as at 1 July 2024	-	3,367
Acquisitions	365	-
Changes in fair value	-	-
Other movements	-	-
Changes from financing cash flows:		
Cash received	-	-
Cash repayments	(12)	(512)
Balance as at 30 June 2025	353	2,855

	Lease Liabilities \$'000	Interest-bearing loans and borrowings \$'000
Balance as at 1 July 2023	-	3,870
Acquisitions	-	-
Changes in fair value	-	-
Other movements	-	-
Changes from financing cash flows:		
Cash received	-	-
Cash repayments	-	(503)
Balance as at 30 June 2024	-	3,367

9.4 Reconciliation of cash and cash equivalents

	2025	2024
	\$'000	\$'000
Cash and cash equivalents (see note 4.1)	6,085	6,239
Less bank overdraft utilised	-	-
Total reconciliation of cash and cash equivalents	6,085	6,239

9.5 Financing arrangements

	2025	2024
	\$'000	\$'000
Bank overdraft	40	40
Credit card facilities	50	50
Used facilities	(12)	(6)
Unused facilities	78	84

9.6 Superannuation

Council makes superannuation contributions for one employee to the Quadrant Defined Benefits Fund (the Fund). The Fund was a sub-fund of the Tasplan Superannuation Fund up to 31 March 2021. On 1 April 2021, the Tasplan Superannuation Fund merged (via a Successor Fund Transfer) into the MTAA Superannuation Fund to become Spirit Super. The Quadrant Defined Benefits Funds has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of *AASB Employee Benefits*, Council does not use defined benefit accounting for these contributions.

For the year ended 30 June 2025 the Council contributed 0% of employees' gross income to the Fund (2024, 0%). Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the deficiency.

Deloitte Consulting Pty Ltd undertook the last actuarial review of the Fund at 30 June 2023. The review disclosed that at that time the net market value of assets available for funding member benefits was \$48,442,000, the value of vested benefits was \$39,789,000, the surplus over vested benefits was \$8,653,000, the value of total accrued benefits was \$39,479,000, and the number of members was 77. These amounts relate to all members of the fund at the date of valuation and no asset or liability is recorded in the Spirit Super's financial statements for Council employees.

The financial assumptions used to calculate the Accrued Benefits for the Fund were:

- Net Investment Return 4.50% p.a.
- Salary Inflation 3.50% p.a.
- Price Inflation n/a.

The actuarial review concluded that:

- The value of assets of the Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2023.
- The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2023.
- Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2028.

Given the strong financial position of the Fund, the Actuary recommended that Council continue their contribution holiday and contribute 0% of salaries towards the defined benefit arrangements in the Fund from 1 July 2024 until 1 July 2027. This contribution rate is subject to normal review processes which include reviewing the contribution rate if needed to respond to extreme movements in financial markets. In addition, employers pay contributions towards defined benefit members' accumulation accounts where required by agreements.

9.6 Superannuation (cont.)

The Actuary will continue to undertake a brief review of the financial position the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2026 and is expected to be completed late in 2026.

Council also contributes to other accumulation superannuation schemes on behalf of a number of employees; however the Council has no ongoing responsibility to make good any deficiencies that may occur in those schemes.

During the year Council made the required superannuation contributions for all eligible employees to an appropriate complying superannuation fund as required by the *Superannuation Guarantee (Administration) Act 1992*.

As required in terms of paragraph 148 of AASB 119 *Employee Benefits*, Council discloses the following details:

- The 2023 actuarial review used the “aggregate” funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2020.
- Under the aggregate funding method of financing the benefits, the stability of the Councils’ contributions over time depends on how closely the Fund’s actual experience matches the expected experience. If the actual experience differs from that expected, the Councils’ contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members’ benefits.
- In terms of Rule 15.2 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members’ vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to participate is required to be provided with a benefit at least equal to their vested benefit. However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions.
- The application of Fund assets on Spirit Super being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).
- The Trust Deed does not contemplate the Fund withdrawing from Spirit Super.
- The Fund is a defined benefit fund.
- The Fund has been classified as a multi-employer sponsored plan. As the Fund’s assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of contributions paid to defined benefits schemes was \$3,317 (2023/24 \$4,951), and the amount paid to accumulation schemes was \$725,261 (2023/24 \$644,336).

9.6 Superannuation (cont.)

- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$3,148 and the amount to be paid to accumulation schemes is \$754,272.
- As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2023. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2026.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2024, showed that the Fund had assets of \$41.80 million and members' vested benefits were \$32.60 million. These amounts represented 0.14% and 0.11% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2024 the fund had 55 members and the total employer contributions and member contributions for the year ending 30 June 2024 were \$668,923 and \$151,839 respectively.

Fund	2025 \$'000	2024 \$'000
Defined benefits fund		
Employer contributions to Spirit Super Defined Benefit Fund	3	5
	3	5
Employer contribution payable to Spirit Super Defined Benefit fund at reporting date	-	-
	-	-
Accumulation funds		
Employer contributions to Spirit Super		
Employer contributions to other funds	365	370
	360	290
	725	660
Employer contributions payable to Spirit Super at reporting date	-	-
Employer contributions payable to other funds at reporting date	-	-
	-	-

9.7 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

Capital Expenditure Commitments

2025	Later than 1 year			Total
	Not later than 1 year	and not later than 5 years	Later than 5 years	
Land improvements & buildings	26	-	-	26
Roads & footpaths	453	-	-	453
Plant & equipment	441	-	-	441
Total capital expenditure commitments	920	-	-	920

Contractual commitments

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

2025	Later than 1 year			Total
	Not later than 1 year	and not later than 5 years	Later than 5 years	
Waste management				
General waste collection	219	37	-	256
Waste transfer stations	122	-	-	122
Electricity	277	493	-	770
Cleaning contractors	33	25	-	58
Insurance	435	-	-	435
Information systems and technology	44	1	-	45
Total contractual commitments	1,130	556	-	1,686

9.7 Commitments (cont.)

Capital Expenditure Commitments

2024	Later than 1 year			Total
	Not later than 1 year	and not later than 5 years	Later than 5 years	
Bridges & stormwater	71	-	-	71
Total capital expenditure commitments	71	-	-	71

Contractual commitments

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

2024	Later than 1 year			Total
	Not later than 1 year	and not later than 5 years	Later than 5 years	
Waste management				
General waste collection	213	256	-	469
Waste transfer stations	119	-	-	119
Facility management	13	-	-	13
Asset revaluation services	23	-	-	23
Cleaning contractors	24	-	-	24
Insurance	421	-	-	421
Information systems and technology	44	-	-	44
Total contractual commitments	857	256	-	1,113

9.8 Operating leases as lessor

Council leases are over a variety of property assets including halls, community centres, sporting and recreation facilities and land.

	2025	2024
	\$'000	\$'000
Maturity analysis of operating lease payments to be received		
Year 1	62	53
Year 2	31	48
Year 3	12	21
Year 4	11	5
Year 5	6	2
Year 6 and onwards	-	-
Total	122	129

The following table presents the amounts reported in the profit or loss:

	2025	2024
	\$'000	\$'000
Lease income on operating leases	70	63
Therein lease income relating to variable lease payments that do not depend on an index or rate	-	-

Accounting policy

Council is a lessor and enters into agreements with a number of lessees. These include commercial and non-commercial agreements.

Where leases are non-commercial agreements, these are generally with not for profit, such as sporting, organisations. In these cases subsidised or peppercorn rents are charged because Council recognises part of its role is community service and community support. In these situations, Council records lease income on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at current replacement cost.

Where leases are commercial agreements, but properties leased are part of properties predominantly used by Council for its own purposes, Council records lease income on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at current replacement cost.

Furthermore, when Council leases some of its land and buildings on commercial terms the lease contract may include incentives for the lessee to enter in the agreement, for example rent-free period or discounted rent. Council accounts for the cost of incentives as a reduction of rental income of the term of the lease.

9.9 Contingent liabilities and contingent assets

Contingent liabilities

Council has a closed landfill site that is currently under active monitoring. Although monitoring to date has shown no issues requiring remediation, it is possible that future remedial costs may arise which are unable to be estimated with certainty.

Council will be required to cover the costs associated with the Board of Inquiry which was finalised on 22 January, 2025. Currently, the total cost of this process is unknown and unable to be estimated with certainty.

9.10 Financial instruments

Managing financial risk

Council has exposure to the following risks from its use of financial instruments:

- (a) Interest rate risk
- (b) Credit risk
- (c) Liquidity risk; and
- (d) Market risk

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

(a) Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities used. Non-derivative interest bearing assets are predominantly short term liquid assets. Council's interest rate liability arises primarily from long term loans and borrowing at fixed rates which exposes us to fair value interest rate risk.

Council's loan borrowings are sourced from the Tasmanian Public Finance Corporation and our bank overdraft is arranged with Westpac Banking Corporation. We manage interest rate risk on our net debt portfolio by:

- ensuring access to diverse sources of funding;
- reducing risks of refinancing by managing in accordance with target maturity profiles; and
- setting prudential limits on interest repayments as a percentage of rate revenue.

9.10 Financial instruments (cont.)

We manage the interest rate exposure on our debt portfolio by appropriate budgeting strategies and obtaining approval for borrowings from the Department of Treasury and Finance each year.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1993*. Council manage interest rate risk by adopting an investment policy that ensures:

- conformity with State and Federal regulations and standards;
- capital protection;
- appropriate liquidity;
- diversification by credit rating, financial institution and investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

Maturity will be staggered to provide for interest rate variations and to minimise 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:

2025	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	4.17%	6,066	-	-	-	19	6,085
Financial investments	4.48%	-	2,500	-	-	-	2,500
Trade and other receivables	N/A	-	-	-	-	1,019	1,019
Loans and advances	1.89%	-	228	966	317	-	1,511
Total financial assets		6,066	2,728	966	317	1,038	11,115
Financial liabilities							
Trade and other payables	N/A	-	-	-	-	1,074	1,074
Deposits	N/A	-	-	-	-	20	20
Interest-bearing loans/ borrowings	1.88%	-	522	2,186	147	-	2,855
Total financial liabilities		-	522	2,186	147	1,094	3,949
Net financial assets/ (liabilities)		6,066	2,206	(1,220)	170	(56)	7,166

9.10 Financial instruments (cont.)

2024	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	4.60%	6,222	-	-	-	17	6,239
Financial investments	4.98%	-	2,000	-	-	-	2,000
Trade and other receivables	N/A	-	-	-	-	779	779
Loans and advances	1.89%	-	225	953	529	-	1,707
Total financial assets		6,222	2,225	953	529	796	10,725
Financial liabilities							
Trade and other payables	N/A	-	-	-	-	1,315	1,315
Deposits	N/A	-	-	-	-	36	36
Interest-bearing loans/ borrowings	1.88%	-	512	2,146	709	-	3,367
Total financial liabilities		-	512	2,146	709	1,351	4,718
Net financial assets/ (liabilities)		6,222	1,713	(1,193)	(180)	(555)	6,007

(b) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in our Statement of Financial Position. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with;
- we may require collateral where appropriate; and
- we only invest surplus funds with financial institutions which have a recognised credit rating in our Investment Policy.

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arise from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised, creditworthy third parties, and as such collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.

9.10 Financial instruments (cont.)

(b) Credit risk (cont.)

It is Council's policy that some customers who wish to trade on credit terms are subject to credit verification procedures including an assessment of their credit rating, financial position, past experiences and industry reputation. In addition, receivable balances are monitored on an on-going basis with the result that Council's exposure to bad debts is not significant.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is represented by the carrying amount of those assets in the Statement of Financial Position.

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.9.

Credit quality of contractual financial assets that are neither past due or impaired

2025	Financial Institutions (AAA credit rating)	Government agencies (BBB credit rating)	Other (min BBB credit rating)	Other (unrated)	Total
Cash and cash equivalents	6,066	-	-	19	6,085
Financial investments	2,000	-	500	-	2,500
Trade and other receivables	-	-	-	2,530	2,530
Investments and other financial assets	-	18,319	-	-	18,319
Total contractual financial assets	8,066	18,319	500	2,549	29,434

2024	Financial Institutions (AAA credit rating)	Government agencies (BBB credit rating)	Other (min BBB credit rating)	Other (unrated)	Total
Cash and cash equivalents	5,622	-	600	17	6,239
Financial investments	1,000	-	1,000	-	2,000
Trade and other receivables	-	-	-	2,486	2,486
Investments and other financial assets	-	17,969	-	-	17,969
Total contractual financial assets	6,622	17,969	1,600	2,503	28,694

9.10 Financial instruments (cont.)

(b) Credit risk (cont.)

Ageing of trade and other receivables

At balance date other debtors representing financial assets were past due but not impaired. These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's trade and other receivables was:

	2025	2024
	\$'000	\$'000
Unsecured		
Current (not yet due)	140	179
Past due by up to 30 days	159	10
Past due between 31 and 60 days	41	1
Past due between 61 and 90 days	2	2
Past due by more than 90 days	22	19
Total unsecured trade & other receivables	364	211
Secured		
GST receivable	64	108
Rates receivable	599	472
Loan receivable	1,511	1,707
Total secured trade & other receivables	2,174	2,287
Total trade & other receivables	2,538	2,498

Ageing of individually impaired trade and other receivables

At balance date, other debtors representing financial assets with a nominal value of \$8,405 (2023/24: \$11,529) were impaired. The amount of the provision raised against these debtors was \$8,426 (2023/24: \$11,502). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

9.10 Financial instruments (cont.)

(b) Credit risk (cont.)

The ageing of trade and other receivables that have been individually determined as impaired at reporting date was:

	2025 \$'000	2024 \$'000
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 60 days	-	-
Past due between 61 and 90 days	-	-
Past due by more than 90 days	8	12
Total trade & other receivables	8	12

(c) Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements:

- we will not have sufficient funds to settle a transaction on the date;
- we will be forced to sell financial assets at a value which is less than what they are worth; or
- we may be unable to settle or recover a financial asset at all.

To help reduce these risks we:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate income and percentage of loan principal repayments to rate income.

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

9.10 Financial instruments (cont.)

(c) Liquidity risk (cont.)

The table below lists the contractual maturities for non-lease financial liabilities. These amounts represent the discounted cash flow payments (i.e. principal only).

	6 mths or less	6-12 mths	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying amount
2025	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade & other payables	1,074	-	-	-	-	1,074	1,074
Deposits	1	5	-	1	13	20	20
Interest-bearing loans & borrowings	260	262	531	1,655	147	2,855	2,855
Total financial liabilities	1,335	267	531	1,656	160	3,949	3,949

	6 mths or less	6-12 mths	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying amount
2024	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade & other payables	1,315	-	-	-	-	1,315	1,315
Deposits	13	9	1	13	-	36	36
Interest-bearing loans & borrowings	255	257	522	1,624	709	3,367	3,367
Total financial liabilities	1,583	266	523	1,637	709	4,718	4,718

(d) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Refer to the previous interest rate risk discussion for details on market risk exposures.

9.10 Financial instruments (cont.)

(d) Market risk (cont.)

Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months (base rates are sourced from Reserve Bank of Australia):

- A parallel shift of + 2.00% and -2.00% in market interest rates (AUD) from year-end rates of 3.85%.

The table below discloses the impact on net operating result and equity for each category of financial instruments held by Council at year-end, if the above movements were to occur.

		Interest rate risk			
		-2.00%		2.00%	
		-200 basis points		+200 basis points	
		Profit	Equity	Profit	Equity
2025	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	6,085	(122)	(122)	122	122
Financial investments	2,500	(50)	(50)	50	50

		Interest rate risk			
		-2.00%		2.00%	
		-200 basis points		+200 basis points	
		Profit	Equity	Profit	Equity
2024	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	6,239	(125)	(125)	125	125
Financial investments	2,000	(40)	(40)	40	40

9.10 Financial instruments (cont.)

Fair value

The aggregate net fair value of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

	Total carrying amount as per the Statement of Financial Position		Aggregate net fair value	
	2025 \$'000	2024 \$'000	2025 \$'000	2024 \$'000
Financial instruments				
Financial assets				
Cash and cash equivalents	6,085	6,239	6,085	6,239
Financial investments	2,500	2,000	2,500	2,000
Trade and other receivables	2,530	2,486	2,470	2,376
Investment in water corporation	18,319	17,969	18,319	17,969
Total financial assets	29,434	28,694	29,374	28,584
Financial liabilities				
Trade and other payables	1,074	1,315	1,074	1,315
Deposits	20	36	20	36
Interest-bearing loans and borrowings	2,855	3,367	2,690	3,061
Total financial liabilities	3,949	4,718	3,784	4,412

9.11 Fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

- Investment in water corporation
- Land
- Buildings
- Roads
- Land under roads
- Bridges
- Stormwater
- Pine plantation

Council does not measure any liabilities at fair value on a recurring basis.

Council also has assets measured at fair value on a non-recurring basis as a result of being reclassified as assets held for sale. These comprise \$135,000 as disclosed in note 4.5. A description of the valuation techniques and the inputs used to determine the fair value of this land is included below under the heading land held for sale.

(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:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2025.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets and investment in water corporation, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

9.11 Fair value measurements (cont.)

As at 30 June 2025

		Level 1	Level 2	Level 3	Total
Recurring fair value measurements	Note	\$'000	\$'000	\$'000	\$'000
Land	6.1	-	12,227	-	12,227
Buildings	6.1	-	12,844	-	12,844
Roads	6.1	-	-	163,652	163,652
Land under roads	6.1	-	-	12,919	12,919
Bridges	6.1	-	-	25,139	25,139
Stormwater	6.1	-	-	18,926	18,926
Pine plantation	6.2	-	43	-	43
Investment in water corporation	5.1	-	-	18,319	18,319
		-	25,114	238,955	264,069

Non-recurring fair value measurement

Assets held for sale	4.5	-	135	-	135
		-	135	-	135

As at 30 June 2024

		Level 1	Level 2	Level 3	Total
Recurring fair value measurements	Note	\$'000	\$'000	\$'000	\$'000
Land	6.1	-	12,312	-	12,312
Buildings	6.1	-	12,167	-	12,167
Roads	6.1	-	-	137,826	137,826
Land under roads	6.1	-	-	12,919	12,919
Bridges	6.1	-	-	24,946	24,946
Stormwater	6.1	-	-	18,494	18,494
Pine plantation	6.2	-	45	-	45
Investment in water corporation	5.1	-	-	17,969	17,969
		-	24,524	212,154	236,678

9.11 Fair value measurements (cont.)

As at 30 June 2024 (cont.)

Non-recurring fair value measurement

Assets held for sale	4.5	-	137	-	137
		-	137	-	137

Transfers between levels of the hierarchy

There were no transfers between level 1 and 2 during the year, nor between levels 2 and 3.

(b) Highest and best use

All assets valued at fair value in this note are being used for their highest and best use.

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

Investment in water corporation

Refer to note 5.1 for details of valuation techniques used to derive fair values.

Land

Land fair values are based on the fresh statutory land valuations conducted by the Office of the Valuer-General (OVG) during the 2023/24 financial year. The OVG values land in accordance with its obligations under the *Valuation of Land Act 2001*. There were no new adjustment factors published by the OVG for the Dorset municipality during the 2024/25 financial year and as such indexation was not required.

Land held for sale

Land classified as held for sale during the reporting period was measured at the lower of its carrying amount and fair value less cost to sell at the time of reclassification. The fair value of the land was determined using the approach described in the preceding paragraph.

Land under roads

Land under roads values are based on the fresh statutory valuations completed by the OVG in the 2023/24 financial year. The OVG issues values per square metre for different classes of land in the municipality. The relevant land values are then applied to the area of roads owned and managed by council to arrive at a total value. There were no new adjustment factors published by the OVG for the Dorset municipality during the 2024/25 financial year and as such indexation was not required.

9.11 Fair value measurements (cont.)

Buildings

The fair value of buildings were determined on an independent basis by Opteon Property Group Pty Ltd effective 30 June 2025. Where there is an active market for Council building assets, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. 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 or public amenities) 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.

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 "Greenfield" 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 or assessed condition of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed in note 3.3.

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 below.

Roads

A comprehensive revaluation of the road asset class was performed by Shepherd Services Pty Ltd (Shepherd's) during the 2024/25 financial year. As part of this revaluation exercise, Shepherd's completed a condition assessment of Council's sealed and unsealed road network in addition to a portion of Council's footpaths. Shepherd's, in conjunction with Council officers, reviewed condition data to determine the expected future serviceable life of the assets. A full revaluation of Council's road assets was undertaken by Shepherd's utilising current road construction cost data to determine unit rates.

9.11 Fair value measurements (cont.)

Council categorises its road infrastructure into urban and rural roads and further sub categories of sealed and unsealed roads. Roads are managed in segments of 30 to 4,000 metres. All sealed segments are componentised into earthworks, sub base, pavement and wear surface. Unsealed roads are componentised into earthworks, pavement and wear surface. Council also recognises minor culverts, kerbs and footpaths based on GIS asset data. Council assumed that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumed a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on the road area multiplied by a unit rate (unit rates are representative of typical current replacement costs of asset components).

Bridges

A full valuation of bridges assets was undertaken by Council effective 30 June 2023. This was completed by independent bridge valuation experts AusSpan in conjunction with Council officers. To ensure the current values represent fair value, Council has reviewed available bridge construction cost data over the last year and has decided to index values by 2.2% at 30 June 2025 which was the movement in the ABS roads and bridges construction index for the 12 months to 31 March 2025. The next full revaluation is scheduled for 30 June 2026.

Stormwater

A full valuation of drainage infrastructure was undertaken by Shepherd Services Pty Ltd, effective 30 June 2024. Stormwater assets are managed in segments; pits and pipes being the major components. Council assumes that environmental factors such as soil types, 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.

To ensure the current values represent fair value, Council has reviewed available stormwater construction cost data over the last year and has decided to index values by 1.5% at 30 June 2025 which was the movement in the ABS other heavy and civil engineering construction index for the 12 months to 31 March 2025. The next full revaluation is scheduled for 30 June 2027.

Pine plantations

Fair value of pine plantations has been determined in accordance with an independent valuation by Forestry Consultant Mr Greg Williams as at 30 June 2024. Mr Williams has experience in the location and category of the plantations being valued.

9.11 Fair value measurements (cont.)

(d) Unobservable inputs and sensitivities

Asset / liability category*	Carrying amount (at fair value)	Key unobservable inputs*	Expected range of input	Description of how changes in inputs will affect the fair value
	\$'000			
Investment in water corporation	18,319			Refer to note 5.1 for a description of the valuation basis.

* There were no significant inter-relationships between unobservable inputs that materially affect fair values.

	2025 \$'000	2024 \$'000
Balance at beginning of reporting period	17,969	17,171
Gain/(loss) recognised in other comprehensive income - Fair value adjustment on equity investment assets	350	798
Closing balance	18,319	17,969

(e) Changes in recurring level 3 fair value measurements

The changes in level 3 property, plant, and equipment assets with recurring fair value measurements are detailed in note 6.1 (Property, infrastructure, plant and equipment). Investment in water corporation, which is classified as level 3 has been separately disclosed in note 5.1.

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

(f) Valuation processes

Council's current policy for the valuation of property, infrastructure, and investment in water corporation (recurring fair value measurements) is set out in notes 6.1 and 5.1 respectively.

Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

9.11 Fair value measurements (cont.)

(g) Assets and liabilities not measured at fair value but for which fair value is disclosed

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes (refer note 9.10).

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 8.1 equates to the carrying amount as the carrying amount approximates fair value (level 2).

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (level 2).

Note 10 Other matters

10.1 Related party transactions

Responsible Persons

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

Councillors

Councillor Rhys Beattie (Mayor)
 Councillor Edwina Powell (Deputy Mayor)
 Councillor Mervyn Chilcott
 Councillor Jan Hughes
 Councillor Wendy McLennan
 Councillor James Cashion
 Councillor Dr Drago Vincent Teichmann
 Councillor Nick Bicanic
 Councillor Kahlia Simmons

General Manager

Mr John Marik

Commissioner

Mr Andrew Wardlaw

Management Team

Rohan Willis - Assistant General Manager/ Director - Community & Development - until 02.05.2025
 Michael Buckley - Director Infrastructure - until 26.07.2024
 Craig Wheeler - Acting Director - Infrastructure - between 09.07.2024 to 25.11.2025
 Kerry Sacilotto - Director Infrastructure - from 18.11.2024
 Lauren Tolputt - Director Corporate Services

The key management personnel of Council has been determined to include all Councillors, Directors and members of the Management Team (including those acting in a management position for a period of one month or more) . In all, 16 persons were paid the following total compensation in the year ended 30 June 2025:

Commissioner/Councillor Remuneration	2025	2024
	\$'000	\$'000
Commissioner/Councillor allowances and reimbursements	250	278
General Manager/Management Team Remuneration	2025	2024
	\$'000	\$'000
Short-term employee benefits (salaries, vehicles and allowances including Councillor allowances)	811	780
Post-employment benefits (superannuation)	100	92
Other long term benefits (movements in employee leave provisions)	(47)	53
	864	925
Total Key Management Personnel Remuneration	1,114	1,203

10.1 Related party transactions (cont.)

Transactions with related parties

During the period Council did not enter into any significant transactions with related parties.

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
- Dog registration

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.

Remuneration principles

Remuneration levels for key management personnel are set in accordance with Council's Enterprise Agreement and individual employment contracts.

The employment terms and conditions of senior executives, including the General Manager, is reviewed annually which includes a review of their remuneration package. The terms of employment of each senior executive (excluding the General Manager) contain a termination clause that requires the senior executive or Council to provide a minimum notice period of up to 4 weeks prior to termination of the contract. Whilst not automatic, contracts can be extended.

10.2 Special committees

In accordance with Section 84(d) of the *Local Government Act 1993 (as amended)* these statements include the bank account balances for the following committees:

	2025	2024
	\$'000	\$'000
Special committees		
Jetsonville Hall	1	1
North Scottsdale Hall	10	9
Springfield Community Association	6	5
Total special committees	17	15

10.3 Significant business activities

Council is required to report the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council. Council has determined, that none of the activities carried on by Council are considered significant business activities.

10.4 Aminya Aged Care Facility

Dorset Council have underwritten the Aminya Aged Care Facility, along with the Tasmanian Government, since 30 June 2015.

In May 2017, operations of the Aminya Aged Care Facility and the James Scott Wing of the North East Soldiers Memorial Hospital merged under the control of May Shaw. At this time the Tasmanian Government agreed to contribute to the ongoing operational costs until the merger was complete and both operations were contained within one facility.

May Shaw have completed a redevelopment of the Aminya Facility which has seen its capacity increase to a minimum of 55 residents.

Originally, it was expected that May Shaw would take control of the Aminya Facility on 31 December 2019, however due to construction delays, this was deferred to 31 December 2020. May Shaw have since taken full financial responsibility for the facility and Council's financial exposure is now limited to the back-to back redevelopment and working capital loans provided to May Shaw (see note 8.1 and 9.10 (d)). Although originally expected to be finalised during the 2024/25 financial year, the final transfer of title was delayed due to taxation issues. Council and May Shaw are currently working through these issues with the relevant agencies and both parties are motivated to finalise the process during the 2025/26 financial year.

Once the process is complete, the working capital loan will be crystallised and both loans secured via first mortgage over the Aminya facility.

10.5 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)

Income, 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 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. 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.

10.5 Other significant accounting policies and pending accounting standards

(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 income and expense amounts in the Statement of Comprehensive Income represent revised budget amounts and are not audited.

(g) Adoption of new and amended accounting standards

In the current year, Council has reviewed and assessed all new and revised Standards and Interpretations issued by the Australian Accounting Standards Board, and determined that none would have a material effect on Council's operations or financial reporting.

(h) Pending accounting standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2025 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

AASB 18 Presentation and Disclosure in Financial Statements

This Standard is replacing *AASB 101 Presentation of Financial Statements* and aims to improve how entities communicate in their financial statements, with a focus on information about financial performance in the statement of profit or loss. The key presentation and disclosure requirement established by *AASB 18 Presentation and Disclosure in Financial Statements* will require an entity to classify income and expenses into operating, investing and financing categories in the statement of profit and loss and disclose management-defined performance measures alongside those defined by Australian Accounting Standards. The Standard applies for annual reporting periods beginning on or after 1 January 2028. Council will assess any impacts and make any required changes ahead of the 2027/28 reporting period.

Australian Sustainability Reporting Standards (ASRA)

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework. Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to Council's activities, or have no material impact.

10.6 Management indicators

	2025	2024	2023	2022
(a) Underlying surplus or deficit	\$'000	\$'000	\$'000	\$'000
Net result for the year	1,871	2,231	5,729	5,458
<i>Less non-operating income</i>				
Income received from sale of property for unpaid rates	-	-	-	(10)
Capital grants and contributions	(4,138)	(2,856)	(4,273)	(4,568)
Disaster relief and recovery grants (operational)	(76)	(122)	-	-
Financial assistance grants in advance	1,422	504	(1,186)	(1,137)
<i>Add non-operational expenses</i>				
Disaster relief and recovery expenditure	146	3	176	-
Loss on disposal of assets (unscheduled)	-	58	232	215
Underlying surplus/deficit > 0	(775)	(182)	678	(42)

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

	2025	2024	2023	2022
(b) Underlying surplus or deficit	\$'000	\$'000	\$'000	\$'000
Recurrent income* less	17,655	17,235	16,053	14,255
Recurrent expenditure	18,430	17,417	15,375	14,297
Underlying surplus/deficit > 0	(775)	(182)	678	(42)

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

For the 2024/25 financial year, Council has recorded an underlying deficit of \$775,000 primarily as a result of an increase in depreciation expense. Further detail on material movements between actuals and budget for the 2024/25 financial year is provided in Note 1.4. Despite a deficit result, Council continues to be in strong position to service day to day operations as evidenced by the cash generated from operating activities reported this year (see Note 9.2 for further details).

10.6 Management indicators (cont.)

	2025	2024	2,023	2022
(c) Underlying surplus ratio	\$'000	\$'000	\$'000	\$'000
Underlying surplus or deficit	(775)	(182)	678	(42)
Recurrent income*	17,655	17,235	16,053	14,255
Underlying surplus ratio > 0%	(4.4%)	(1.1%)	4.2%	(0.3%)

This ratio serves as an overall measure of financial operating effectiveness and results indicate that Council is in a sustainable operating position. Although the benchmark of greater than 0% has not been achieved this financial year, Council has various strategies outlined in the Long Term Financial Plan and Financial Management Strategy to return to a positive underlying surplus position within the next four financial years.

	2025	2024	2023	2022
(d) Net financial liabilities	\$'000	\$'000	\$'000	\$'000
Liquid assets <i>less</i>	9,818	9,250	10,218	10,247
Total liabilities	6,705	6,815	7,461	9,574
Net financial liabilities	3,113	2,435	2,757	673

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 income would be needed to fund the shortfall.

Council recorded positive net financial liabilities for the period with liquid assets greater than current and non-current liabilities in each year. This indicates a strong liquidity position, with Council able to meet existing obligations.

Council has contractual commitments totalling \$2.6m (2023/24, \$1.1m) which are not recognised on the Statement of Financial Position and consequently not factored into the net financial liabilities ratio. Refer to note 9.7 for further details.

Council's cash and financial assets are subject to a number of restrictions that limit the amount available for discretionary use and include commitments, deposits and employee benefits.

10.6 Management indicators (cont.)

	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
(e) Net financial liabilities ratio				
Net financial liabilities	3,113	2,435	2,757	673
Recurrent income*	17,655	17,235	16,053	14,255
Net financial liabilities ratio % 0%-(50%)	17.6%	14.1%	17.2%	4.7%

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

The net financial liabilities ratio is 17.6% for the 2024/25 financial year, signifying that Council remains in a strong position to meet ongoing liabilities as they fall due through recurrent operational income.

(f) Asset consumption ratio

An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.

	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
<i>Roads</i>				
Fair Value (Carrying amount)	163,652	137,826	130,542	121,228
Current replacement cost (Gross)	222,246	222,305	210,206	194,236
Asset consumption ratio %	73.6%	62.0%	62.1%	62.4%
<i>Bridges</i>				
Fair Value (Carrying amount)	25,139	24,946	23,163	22,224
Current replacement cost (Gross)	38,334	37,238	35,029	33,140
Asset consumption ratio %	65.6%	67.0%	66.1%	67.1%

10.6 Management indicators (cont.)

	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
<i>Buildings</i>				
Fair Value (Carrying amount)	12,844	12,167	12,120	10,620
Current replacement cost (Gross)	12,844	13,474	12,966	11,020
Asset consumption ratio %	100.0%	90.3%	93.5%	96.4%
<i>Stormwater</i>				
Fair Value (Carrying amount)	18,926	18,494	12,103	11,330
Current replacement cost (Gross)	28,332	27,495	19,367	18,019
Asset consumption ratio %	66.8%	67.3%	62.5%	62.9%

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

The ratios above indicate that at 30 June 2025 Council had used (consumed) approximately 26.9% of the service potential of its infrastructure assets. Overall, at this point in time, Council's infrastructure assets have sufficient capacity to continue to provide services to ratepayers.

(g) Asset renewal funding ratio

An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.

	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
<i>Roads¹</i>				
Projected capital funding outlays*	35,964	34,620	38,192	38,137
Projected capital expenditure funding**	35,964	34,620	38,192	38,137
Asset renewal funding ratio %	100.0%	100.0%	100.0%	100.0%
90-100%				

10.6 Management indicators (cont.)

	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
<i>Bridges</i> ²				
Projected capital funding outlays*	6,485	5,546	5,919	4,513
Projected capital expenditure funding**	6,485	5,546	5,919	4,513
Asset renewal funding ratio %	100.0%	100.0%	100.0%	100.0%
90-100%				
<i>Buildings</i> ³				
Projected capital funding outlays*	5,009	2,681	3,169	2,967
Projected capital expenditure funding**	5,009	2,681	3,169	2,967
Asset renewal funding ratio %	100.0%	100.0%	100.0%	100.0%
90-100%				
<i>Stormwater</i> ⁴				
Projected capital funding outlays*	2,560	2,677	3,054	2,340
Projected capital expenditure funding**	2,560	2,677	3,054	2,340
Asset renewal funding ratio %	100.0%	100.0%	100.0%	100.0%
90-100%				

This ratio measures Council's capacity to fund future asset replacement requirements. The above table demonstrates Council is providing sufficient funding to renew assets in accordance with its asset renewal plans

* 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.

¹ The Road Asset Management Plan was adopted by Council on 23 June 2025.

² The Bridge Asset Management Plan was adopted by Council on 26 June 2023.

³ The Building Asset Management Plan was adopted on 18 October 2021.

⁴ The Urban Stormwater Asset Management Plan was adopted by Council on 24 June 2024.

10.6 Management indicators (cont.)

	2025 \$'000	2024 \$'000	2023 \$'000	2022 \$'000
(h) Asset sustainability ratio				
Capex on replacement/renewal of existing assets	4,010	5,385	4,566	5,289
Annual depreciation expense	5,722	5,402	4,924	4,677
Asset sustainability ratio %	70.1%	99.7%	92.7%	113.1%

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

Council's asset sustainability ratio for the current and prior years continues to show that Council is sustainably maintaining its existing asset base.

Annual capital expenditure by asset class is included in the table below.

2025 By asset class	Capital renewal expenditure \$'000	Capital upgrade expenditure \$'000	Capital new expenditure \$'000	Total capital expenditure \$'000
Bridges	110	8	-	118
Land and land improvements	256	331	280	867
Buildings	191	42	109	342
Roads	2,699	1,201	33	3,933
Stormwater	-	179	175	354
Plant, machinery and equipment	712	-	248	960
Computers and telecommunications	42	53	29	124
Total capital expenditure	4,010	1,814	874	6,698

10.6 Management indicators (cont.)

2024	Capital renewal expenditure	Capital upgrade expenditure	Capital new expenditure	Total capital expenditure
By asset class	\$'000	\$'000	\$'000	\$'000
Bridges	625	166	81	872
Land and land improvements	78	89	549	716
Buildings	413	200	50	663
Roads	3,183	1,991	102	5,276
Stormwater	296	137	82	515
Plant, machinery and equipment	728	-	114	842
Computers and telecommunications	62	27	9	98
Total capital expenditure	5,385	2,610	987	8,982

Certification of the Financial Report

The financial report presents fairly the financial position of Dorset Council as at 30 June 2025 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993 (as amended)*, Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



John Marik
General Manager

Date : 14 October 2025



Policy 2 – ~~Payment of Councillor Expenses and Provision of Facilities~~

Ref: DOC/25/11209

Adopted: 17 December 2007

Minute 169/07

Version: 9

Reviewed Date: 17 November 2025

Council Minute No: ~~XX/XX~~

Local Government Act 1993 – Schedule 5

Statutory Authority:

Local Government (General) Regulations ~~2015-2025~~ –
Regulation ~~43~~

OBJECTIVE

~~To ensure that all Councillors are aware of the expenses that can be claimed and the method of making those claims and that all Councillors are treated equitably in the payment of expenses and the provision of facilities. To ensure Councillors are adequately reimbursed on a consistent basis for expenses incurred in discharging their duties as an elected local government member.~~

SCOPE

~~This policy applies solely to the reimbursement of expenses and the provision of facilities for Councillors that are in addition to the Councillor allowance received. The payment of Councillor allowances is determined under s340A of the Local Government Act 1993 (the Act) and the Local Government (General) Regulations 2015) and is outside the scope of this policy.~~

POLICY

~~The payment of Councillor expenses and provision of facilities provided for by this policy are categorised as follows: This policy is prepared to cover the payment of expenses incurred or to be incurred, and the provision of facilities to the Mayor, Deputy Mayor and other Councillors in relation to discharging the function of civic office.~~

1. Mobile Phone ~~and Internet Access~~

Council will pay the following allowances for mobile phone ~~and internet~~ expenses:

- a) Councillors - ~~\$3027~~ per month
- ~~b)~~ Deputy Mayor - ~~\$6055~~ per month
- ~~b)~~
- ~~c)~~ Mayor – \$140 per month plan
- ~~c)~~

2. Communication Equipment

- a) For each term of office, Council will provide each Councillor with a laptop or similar device. The device remains the property of the Council during the term of office and must be made available for system upgrades and maintenance as required. On completion of each four (4) year term of Councillors, this device will be available for Councillors to keep for personal use free of charge. The memory of each device will be fully erased and the item will be placed on the Council Gift Register at a current market value.
- b) Councillors who are provided with a laptop or similar digital device will be required to use that device in accordance with the terms contained within Council's operational Cyber Security Policy and any relevant user agreements. A copy of the Cyber Security Policy will be provided to Councillors upon commencement of each term of office and as otherwise reviewed throughout the term.
 - ~~a. Council will pay \$100 per annum for paper, stationery etc.~~
- c) Should a Councillor resign or the term of office be terminated prior to the normal four year term, the laptop or similar device issued must be either returned to Council or purchased from Council at a current market value.

3. Travelling Expenses

3.1 Council will pay for or on behalf of Councillors, an allowance towards necessary out-of-pocket expenses for travelling during the discharge of Council duties in respect of the following:

- a) to and from Council meetings or meetings of any committee of Council, any other meetings where the Councillor has been delegated to attend;
- b) upon inspections or business within the Council area, provided such inspections are undertaken as part of Council business;
- c) to and from meetings of the Local Government Association of Tasmania (LGAT), or any other regional body of which Council sends a delegate; or
- d) upon inspections or business as arranged by the General Manager.

3.2 Any expenses relating to intrastate or interstate travel must have prior written approval from the General Manager. Any expenses relating to international travel will require a decision of Council.

3.3 Councillors will be paid, when claimed, at the rates prescribed for required users in the Tasmanian State Service Award. Reimbursements for private vehicle use (cents per kilometre) will be paid at the higher of the two rates specified in the Award regardless of the number of kilometres travelled in a financial year.

3.43 Clause 3.32 shall not apply to travel, either inside or outside the Council area, where alternative arrangements are made for travel.

3.54 A Councillor shall not claim travel or other expenses where the expense would otherwise have been incurred as a result of private business.-

3.6 Councillors are required to submit a travel claim form detailing:

- a) The date of travel.
- b) Reason/type of Council related travel as per clause 3.1
- c) Kilometres and travel details or receipts as appropriate

~~3.6~~ The General Manager is to check the accuracy of travel claims. If Councillors are unsure about the eligibility of a claim, Councillors may clarify with the General Manager prior to incurring the costs.

3.7 -

4. Childcare

Council will reimburse a Councillor for costs incurred for care of any child or dependent while the Councillor is carrying out their duties of office.

Claims must be accompanied with receipts from the carer providing sufficient evidence of the cost (net of any reimbursements or subsidies received or due), along with the dates and times of care and the reason care was required on each occasion.

Reimbursement will not be provided where the carer is a member of the Councillor's immediate family.

~~5. 4.1~~ Council will pay for or on behalf of Councillors, the cost of childcare of a direct dependent at a registered provider, while the Councillor is undertaking Council duties in respect of the following:-

~~6.~~

~~7.~~ attendance at Council meetings or meetings of any committee and any other meetings where the Councillor has been delegated or authorised by Council to attend;

~~8.~~ upon inspections or business within the Council area, provided that such inspections are undertaken as part of Council business;

~~9.~~ upon business of Council outside the Council area, in compliance with a resolution of Council;

~~10.~~ attendance at meetings of LGAT, or any other regional body to which Council sends a delegate;

~~11.~~ attendance at any seminar / conference in compliance with a resolution of Council; or

~~12.~~ upon inspections or business as arranged by the General Manager.

~~13. 4.2~~ That Councillors be paid, when claimed, an allowance for child care at the relevant rate per hour as prescribed for the Family Day Care Northern Tasmania Schedule of Fees, less any rebate payable.

~~14.~~

15.5. Provision of Facilities

Council will provide the Mayor, Deputy Mayor and other Councillors secretarial support in respect of typing and postage of correspondence in relation to Council duties. In addition to this support, Council will pay an extra \$100 per annum to cover other stationery expenses incurred.

16.6. Insurance

~~Council will provide personal accident insurance cover for the Mayor, Deputy Mayor and other Councillors and their spouse / partner against personal injury, whether fatal or not, arising out of or in the course of duties as a member of Council. Council will provide insurance cover for a Councillor against personal injury, professional indemnity and Councillors and Officers liability, arising out of or~~

in the course of carrying out business of Council or the performance of any function in their capacity as Councillor.

-

17.7. Professional Development

The following limits apply for Council payment of, or Council reimbursing Councillors, in respect to professional development activities:

- \$2,000 year 1 limit, \$1,500 per annum in each subsequent year, per Councillor. Year 1 has an additional loading to allow attendance at LGAT induction courses for new Councillors.
- \$5,000 limit per annum, per Mayor and Deputy Mayor. There is no year 1 professional development loading for first time Mayors and Deputy Mayors due to the higher amount allocated ~~ted to the Mayor~~ for all years in office.

The limit is inclusive of event registrations and out-of-pocket expenses, including travelling expenses for flights, accommodation and motor vehicles.

Prior written approval is required from the General Manager.

Professional development activities must fit within the following scope:

- Local Government sector activities and conferences including
 - LGAT annual conference
 - LGAT organised seminars, briefings and forums
 - LGAT organised seminars, briefings and forums
 - Peer programs
- Conferences must have a specific relevance to local government and the role of a councillor. For example, a conference which is clearly of more relevance to operational staff would not fit the scope.
- A Councillor may seek the approval of Council via a Council resolution where the General Manager has denied a request for an activity relating to professional development.
- ~~LGAT organised seminars, briefings and forums~~

~~Peer programs~~

~~Conferences must have a specific relevance to local government and the role of a councillor. For example, a conference which is clearly of more relevance to operational staff would not fit the scope.~~

~~•~~

~~18.~~

~~19.1. A Councillor may seek the approval of Council via a Council resolution where the General Manager has denied a request for an activity relating to professional development.~~

~~20.~~

8. Legal Expenses

A Councillor will be reimbursed their reasonable legal expenses where the Councillor is defending or responding to a claim, action or demand made by a third party against the Councillor, up to an amount equal to the excess payment relating to the Councillors and Officers liability insurance policy.

Any reimbursement provided in accordance with this policy is subject to:

- a) The Councillor gives a declaration that they have acted in good faith and not unlawfully or improperly in relation to the matter for which reimbursement is sought
- b) The Councillor was acting in accordance with their functions and powers under the Act
- c) The costs sought to be reimbursed are reasonable
- d) The General Manager approving the costs in writing prior to the Councillor incurring them

In determining whether an individual Councillor is entitled to reimbursement in accordance with this policy, the General Manager or their delegate is authorised to obtain legal advice to confirm the validity of the claim if necessary. The General Manager may refer a decision on reimbursement to Council if they have doubts about the validity of the claim, or if the amount of the claim exceeds an amount equal to the excess payment relating to the Councillors and Officers liability insurance policy.

Where:

- a) A Councillor is entitled to reimbursement of legal expenses in accordance with this policy;
- b) That Councillor is successful in defending the claim, action or demand; and
- c) In those proceedings the Councillor is awarded costs and/or damages.

Any reimbursement in accordance with this policy is to be discounted by the value of any sum awarded as part of the proceedings. To the extent that a reimbursement has already been made to the Councillor, the Councillor is to repay to the Council any costs that had been reimbursed.

Council will not pay for, or reimburse Councillors for, legal expenses incurred for advice, litigation or proceedings which are initiated by the Councillor. A Councillor is also not entitled to access Council's relevant insurance policy for the purpose of initiating or defending a claim, complaint or proceeding which is commenced by them or brought against them in a personal capacity.

Council will also not reimburse legal expenses incurred by a Councillor in defending a Code of Conduct complaint. In accordance with S28ZN of the Act, costs relating to the investigation and determination of a Code of Conduct complaint are to be paid by the Councillor. A Councillor is also not entitled to access Council's relevant insurance policy for the purpose of defending a Code of Conduct complaint.

21.9. Claim for Expenses and Allowances

98.1 Claims for travelling expenses or reimbursement of out-of-pocket expenses incurred in accordance with this policy, shall be made to the General Manager no later than three months after the expense has been incurred. Claims (excluding travelling) must be accompanied by a valid tax invoice.

98.2 Where, in the opinion of the General Manager, a question arises as to whether a claim for reimbursement of expenses or any part is eligible under this policy, or the claim is unreasonable or does not serve the interests of Council, the General Manager shall refer the matter to Council for decision and policy guidance.

LEGISLATION

- Local Government Act 1993

- [Local Government \(General\) Regulations 2025](#)
- [Local Government \(Code of Conduct\) Order 2024](#)

RELATED COUNCIL DOCUMENTS

- [Councillor Expenses Claim Form](#)

REVIEW

10. Review

This Policy will be reviewed following every Council election or more frequently if required.

DRAFT



Policy 2 – Councillor Expenses

Ref: DOC/25/11209

Adopted: 17 December 2007

Minute 169/07

Version: 9

Reviewed Date: 17 November 2025

Council Minute No: XX/XX

Statutory Authority:

Local Government Act 1993 – Schedule 5

Local Government (General) Regulations 2025 –

OBJECTIVE

To ensure Councillors are adequately reimbursed on a consistent basis for expenses incurred in discharging their duties as an elected local government member.

SCOPE

This policy applies solely to the reimbursement of expenses and the provision of facilities for Councillors that are in addition to the Councillor allowance received. The payment of Councillor allowances is determined under s340A of the *Local Government Act 1993* (the Act) and the *Local Government (General) Regulations 2015*).

POLICY

The payment of Councillor expenses and provision of facilities provided for by this policy are categorised as follows:

1. Mobile Phone and Internet Access

Council will pay the following allowances for mobile phone and internet expenses:

- a) Councillors - \$30 per month
- b) Deputy Mayor - \$60 per month
- c) Mayor – \$140 per month plan

2. Communication Equipment

- a) For each term of office, Council will provide each Councillor with a laptop or similar device. The device remains the property of the Council during the term of office and must be made available for system upgrades and maintenance as required. On completion of each four (4) year term of Council, this device will be available for Councillors to keep for personal use free of charge. The memory of each device will be fully erased and the item will be placed on the Council Gift Register at a current market value.
- b) Councillors who are provided with a laptop or similar digital device will be required to use that device in accordance with the terms contained within Council's operational Cyber Security Policy and any relevant user agreements. A copy of the Cyber Security Policy will be provided to

Councillors upon commencement of each term of office and as otherwise reviewed throughout the term.

- c) Should a Councillor resign or the term of office be terminated prior to the normal four year term, the laptop or similar device issued must be either returned to Council or purchased from Council at a current market value.

3. Travelling Expenses

3.1 Council will pay for or on behalf of Councillors, an allowance towards necessary out-of-pocket expenses for travelling during the discharge of Council duties in respect of the following:

- a) to and from Council meetings or meetings of any committee of Council, any other meetings where the Councillor has been delegated to attend;
- b) upon inspections or business within the Council area, provided such inspections are undertaken as part of Council business;
- c) to and from meetings of the Local Government Association of Tasmania (LGAT), or any other regional body of which Council sends a delegate; or
- d) upon inspections or business as arranged by the General Manager.

3.2 Any expenses relating to intrastate or interstate travel must have prior written approval from the General Manager. Any expenses relating to international travel will require a decision of Council.

3.3 Councillors will be paid, when claimed, at the rates prescribed for required users in the Tasmanian State Service Award. Reimbursements for private vehicle use (cents per kilometre) will be paid at the higher of the two rates specified in the Award regardless of the number of kilometres travelled in a financial year.

3.4 Clause 3.3 shall not apply to travel, either inside or outside the Council area, where alternative arrangements are made for travel.

3.5 A Councillor shall not claim travel or other expenses where the expense would otherwise have been incurred as a result of private business.

3.6 Councillors are required to submit a travel claim form detailing:

- a) The date of travel.
- b) Reason/type of Council related travel as per clause 3.1
- c) Kilometres and travel details or receipts as appropriate

3.7 The General Manager is to check the accuracy of travel claims. If Councillors are unsure about the eligibility of a claim, Councillors may clarify with the General Manager prior to incurring the costs.

4. Childcare

Council will reimburse a Councillor for costs incurred for care of any child or dependent while the Councillor is carrying out their duties of office.

Claims must be accompanied with receipts from the carer providing sufficient evidence of the cost (net of any reimbursements or subsidies received or due), along with the dates and times of care and the reason care was required on each occasion.

Reimbursement will not be provided where the carer is a member of the Councillor's immediate family.

5. Provision of Facilities

Council will provide the Mayor, Deputy Mayor and other Councillors secretarial support in respect of typing and postage of correspondence in relation to Council duties. In addition to this support, Council will pay an extra \$100 per annum to cover other stationery expenses incurred.

6. Insurance

Council will provide insurance cover for a Councillor against personal injury, professional indemnity and Councillors and Officers liability, arising out of or in the course of carrying out business of Council or the performance of any function in their capacity as Councillor.

7. Professional Development

The following limits apply for Council payment of, or Council reimbursing Councillors, in respect to professional development activities:

- \$2,000 year 1 limit, \$1,500 per annum in each subsequent year, per Councillor. Year 1 has an additional loading to allow attendance at LGAT induction courses for new Councillors.
- \$5,000 limit per annum, per Mayor and Deputy Mayor. There is no year 1 professional development loading for first time Mayors and Deputy Mayors due to the higher amount allocated for all years in office.

The limit is inclusive of event registrations and out-of-pocket expenses, including travelling expenses for flights, accommodation and motor vehicles. Prior written approval is required from the General Manager.

Professional development activities must fit within the following scope:

- Local Government sector activities and conferences including
 - LGAT annual conference
 - LGAT organised seminars, briefings and forums
 - Peer programs
- Conferences must have a specific relevance to local government and the role of a councillor. For example, a conference which is clearly of more relevance to operational staff would not fit the scope.
- A Councillor may seek the approval of Council via a Council resolution where the General Manager has denied a request for an activity relating to professional development.

8. Legal Expenses

A Councillor will be reimbursed their reasonable legal expenses where the Councillor is defending or responding to a claim, action or demand made by a third party against the Councillor, up to an amount equal to the excess payment relating to the Councillors and Officers liability insurance policy.

Any reimbursement provided in accordance with this policy is subject to:

- a) The Councillor gives a declaration that they have acted in good faith and not unlawfully or

improperly in relation to the matter for which reimbursement is sought

- b) The Councillor was acting in accordance with their functions and powers under the Act
- c) The costs sought to be reimbursed are reasonable
- d) The General Manager approving the costs in writing prior to the Councillor incurring them

In determining whether an individual Councillor is entitled to reimbursement in accordance with this policy, the General Manager or their delegate is authorised to obtain legal advice to confirm the validity of the claim if necessary. The General Manager may refer a decision on reimbursement to Council if they have doubts about the validity of the claim, or if the amount of the claim exceeds an amount equal to the excess payment relating to the Councillors and Officers liability insurance policy.

Where:

- a) A Councillor is entitled to reimbursement of legal expenses in accordance with this policy;
- b) That Councillor is successful in defending the claim, action or demand; and
- c) In those proceedings the Councillor is awarded costs and/or damages,

Any reimbursement in accordance with this policy is to be discounted by the value of any sum awarded as part of the proceedings. To the extent that a reimbursement has already been made to the Councillor, the Councillor is to repay to the Council any costs that had been reimbursed.

Council will not pay for, or reimburse Councillors for, legal expenses incurred for advice, litigation or proceedings which are initiated by the Councillor. A Councillor is also not entitled to access Council's relevant insurance policy for the purpose of initiating or defending a claim, complaint or proceeding which is commenced by them or brought against them in a personal capacity.

Council will also not reimburse legal expenses incurred by a Councillor in defending a Code of Conduct complaint. In accordance with S28ZN of the Act, costs relating to the investigation and determination of a Code of Conduct complaint are to be paid by the Councillor. A Councillor is also not entitled to access Council's relevant insurance policy for the purpose of defending a Code of Conduct complaint.

9. Claim for Expenses and Allowances

9.1 Claims for travelling expenses or reimbursement of out-of-pocket expenses incurred in accordance with this policy, shall be made to the General Manager no later than three months after the expense has been incurred. Claims (excluding travel) must be accompanied by a valid tax invoice.

9.2 Where, in the opinion of the General Manager, a question arises as to whether a claim for reimbursement of expenses or any part is eligible under this policy, or the claim is unreasonable or does not serve the interests of Council, the General Manager shall refer the matter to Council for decision and policy guidance.

LEGISLATION

- Local Government Act 1993
- Local Government (General) Regulations 2025
- Local Government (Code of Conduct) Order 2024

RELATED COUNCIL DOCUMENTS

- Councillor Expenses Claim Form

REVIEW

This Policy will be reviewed following every Council election or more frequently if required.

DRAFT

Meeting Notes

Pioneer Lake Advocacy Group Meeting

Monday, 27 October 2025 | Council Chambers – 2 pm

1. Acknowledgement of Country (Chair)

2. Introductions (Chair)

Invited Stakeholders:

Organisation	Representative Name
Tasmania Parks and Wildlife Service (PWS)	Alice Holeywell-Jones - apology Julian Gill (online)
Anglers Alliance / Inland Fishery Advisory Group	Howard Jones - apology
Break O'Day Sports Angling Club	No representative present
Mineral Resources Tasmania	No representative present
Scottsdale High School	No representative present
Mt Cameron Field Study Centre Advisory Committee	David Waldron Craig Searle - apology
Tasmania Police	No representative present
Sanbar	Nick Palmer (online)
Pioneer Recreational Users representative	Rodney Bowerman (online) John Best (online)
Pioneer Residents' representatives	Jenny Bellinger Linette Simpson - apology
Pioneer Progress Association	Alana Keygan
Inland Fisheries	Paul Middleton (online)
Marine & Safety Tasmania (MAST)	No representative present
Dorset Council	Mayor Rhys Beattie (Chair) Councillor Kahlia Simmons - apology Councillor Vincent Teichmann General Manager: John Marik Director – Infrastructure / Dorset Municipal Emergency Management Coordinator: Kerry Sacilotto Executive Assistant: Sarah Forsyth (note taker)

3. Previous Meeting – 28 July 2025 (General Manager)

- a. Confirm attached previous meeting notes
 - i. All present confirmed
- b. Update on Actions from previous meeting
 - i. Noted – all completed

ACTIONS

Who	Action
Council	Further investigation into bore holes post clarification of location on Racecourse Road, Pioneer for regeneration works.

Response: Advised the Group via email on 9 September 2025 of the following investigation by Council's Infrastructure team: "On review of the "Bore Holes" it was found that there is a deliberate program for the regeneration of the site, which has been guided by the Environmental Protection Authority, the divots are intended to trap native seeds and provide a semi protected area for regeneration. Officers are unaware of any damaged caused to this site apart from deliberate regeneration efforts, there is signage in place which states, "Dorset Council - This site is being rehabilitated, No Unauthorised entry".

PWS	Provide reworded sections for the draft Terms of Reference in relation to the Purpose (combined point 3 & 4 and point 5 relating to risk mitigation) and Objective (broader point 1) sections.
Response: Feedback provided by PWS via email 18 August 2025 and included in Terms of Reference which were circulated prior to finalisation on 26 August 2025.	
Council	Update invited stakeholder contact list with representative from MAST and invite to next Meeting.
Response: Contact list updated and included on email invite list for future meetings.	
Council	Update title of 'Pioneer Campers' to 'Pioneer Recreational Users' in draft Terms of Reference and Meeting Notes.
Response: Updated in Terms of Reference which were circulated prior to finalisation on 26 August 2025.	
Council	Update Terms of Reference, section 6 – Deliverables – point 3 remove word 'liaison' and replace with 'engagement'
Response: Updated in Terms of Reference which were circulated prior to finalisation on 26 August 2025.	
Council	Complete updates to Terms of Reference and circulate to Group for comment prior to finalisation.
Response: Updated Terms of Reference with abovementioned actions were circulated to the Group on 26 August 2025, with final feedback required by 5 September 2025.	
Group	Bring back potential models or knowledge of other ongoing management methods of external facilities.
Response: To be discussed at the October Meeting.	
Council	Provide a map of the Dam / Lake area for Group reference at the next meeting.
Response: Map of area provided by Howard Jones (Anglers Alliance) and is included in the Terms of Reference	
Council	Prepare a media release provided status update of Group and progress made to be distributed and uploaded to Council's website / social media, including the finalised Terms of Reference.
Response: Local news article on the Group published on 20 August 2025 outlining status from the July Meeting minutes – with no requirement for a separate media release. Finalised Terms of Reference were circulated to the Group on 9 September 2025, and information relating to the Group and status available on Council's website.	

4. Terms of Reference (General Manager)

- a. Suggestion from Pioneer Progress Committee representative to review the paragraph under the map in the current Terms of Reference document, particularly the reference to 'historically'. Dorset General Manager to review and discuss at the next Group meeting.

5. Status update Pioneer Dam wall (PWS)

- a. Procurement tender process completed with tenders received currently under evaluation assessment. Expecting recommendations for approval in the next couple of weeks.
- b. Last monitoring of the area was on 16 October with little movement, no significant erosion or settlement of the Dam wall reported.
- c. PWS working through issues with 2WD and 4WD activities still utilising the dam wall.

6. Ongoing Management of External Facilities Discussion (Group)

- a. **General Manager** advised of researched examples friends of Tamar Island and Maria Island community agreements with PWS. *Question was asked whether these arrangements were via an expression of interest process initiated by PWS, or community led?*

PWS: Advised that each agreement is different, however PWS Officers work through process with potential group if approached.

- b. **PWS** advised that recreational use could potentially revert to original arrangements once risk is mitigated, albeit not using the dam wall for access.

- c. **General Manager** clarified whether this Group is required if it will revert to original use.

PWS: Advised that focus was on decommissioning at this stage and mitigation of risk.

- d. **Pioneer Progress Association representative** requested for PWS to provide scope of potential recreational uses post risk mitigation, as it would be a better use of time / research if the Group knows the parameters available.

7. Question Time / General Discussion (Group)

Mt Cameron Field Study Centre Advisory Group representative:

Advised that the extended closure of the area is materially impacting the Centre, with activities being deferred which historically have utilised the site. Major schools / groups awaiting outcomes so they can forward plan visits to the Centre / Pioneer Lake area.

Councillor Teichmann:

How much water is currently in the Dam?

PWS: No significant change since monitoring commenced in June.

Pioneer Recreational Users representative:

Is the dewatering a PWS priority, as the top Pioneer Dam has little water which subsequently has no risk to Lake?

PWS: Included in 2025/26 Budget to complete that dewatering / decommissioning.

Is there any timeframe on when the area could be reopened?

PWS: no firm dates can be provided. The surveyed area, which the report is based on, provides the risk levels. While there still is water in the Dam, risk is still in place. The geo markers in place, are visually monitored every 3 weeks by independent qualified dam engineers to gauge risk.

Pioneer Progress Association representative:

The Dam is dewatering itself – why need this process?

PWS: This process is based on qualified advice and reports provided by qualified engineers.

8. Next Meeting

Monday, 1 December 2025 – 2pm Council Chambers / online via Microsoft Teams

Meeting Closed: 2:49pm

ACTIONS

Who	Action
Council	Review the paragraph under reference map in Terms of Reference, particularly the word 'historically' as could be misconstrued and bring back to Group.
PWS	To provide an update on the status of the procurement assessment for dewatering of the Dam.

Planning Approvals - October 2025

DEV-2025/46	Chris Triebe & Associates Town Planning Services Ltd 30 Boddingtons RD BRIDPORT 68 Boddingtons RD BRIDPORT	Lodged 23/05/2025 Value of Works - \$1,000,000	Construction of a dwelling and outbuildings Determined APPD on 20/10/2025
SUB-2025/1339	6ty Pty Ltd 16 Frances ST BRIDPORT	Lodged 10/06/2025 Value of Works - \$10,000	Subdivision - (1 lot to 3 lots) Determined APPD on 20/10/2025
SUB-2025/1340	PDA Surveyors 13 Emma ST BRIDPORT	Lodged 12/06/2025	2-lot subdivision with right of way and vehicle access over Mary Street Determined APPD on 27/10/2025
DEV-2025/60	Mr P H Stein 5 Samantha CT BRIDPORT	Lodged 11/07/2025 Value of Works - \$20,000	Construction of new shed and retaining wall with relaxation of setback Determined APPD on 03/10/2025
DEV-2025/74	Plans to Build 10 Marilyn DR BRIDPORT	Lodged 12/08/2025 Value of Works - \$800,000	Construction of a single dwelling with second crossover Determined APPD on 08/10/2025
SUB-2025/1345	Michell Hodgetts Surveyors Musselroe RD MUSSELROE BAY	Lodged 03/09/2025	Subdivision (1 lot into 2 lots) Determined APPD on 28/10/2025

DEV-2025/89	Modulos Design 19 Main ST BRIDPORT	Lodged 09/09/2025 Change of use to medical centre (Business and Professional Services) Value of Works - \$250,000	Determined APPD on 31/10/2025
DEV-2025/92	Optimo Awnings Northern Pty Ltd 2/19 Barnett CRES BRIDPORT	Lodged 17/09/2025 Value of Works - \$9,102	Addition of awning, attached to existing dwelling Determined APPD on 28/10/2025
DEV-2025/93	Mr R C Lancaster 70 King ST SCOTTSDALE	Lodged 17/09/2025 Value of Works - \$35,000	Extension to existing dwelling and new carport Determined APPD on 31/10/2025
SUB-2025/1346	Cohen & Associates Pty Ltd 1152 Forester RD FORESTER	Lodged 15/09/2025	Subdivision - 1 lot into 2 lots Determined APPD on 20/10/2025
SUB-2025/1347	Mr S A Beattie 145 Westwood ST BRIDPORT	Lodged 18/09/2025	Consolidation (2 lots into 1 lot) Determined APPD on 28/10/2025
DEV-2025/96	Design to Live 8 Thomas ST SCOTTSDALE	Lodged 01/10/2025 Value of Works - \$950,000	Construction of a single dwelling Determined APPD on 01/10/2025
DEV-2025/97	Fair Dinkum Homes and Sheds 7 Albert ST BRIDPORT	Lodged 02/10/2025	Construction of a new garage Determined APPD on 02/10/2025

Building Approvals - October 2025

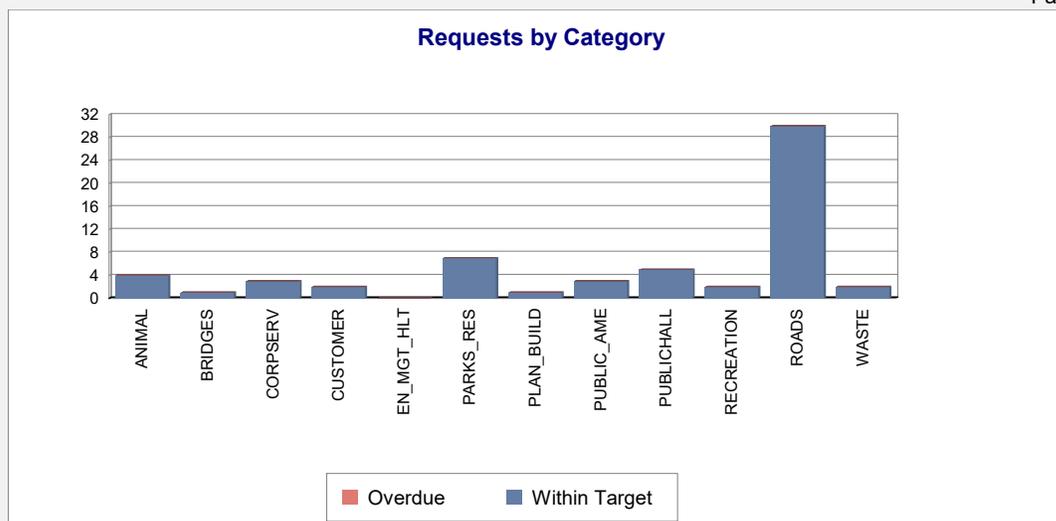
OTH-2025/51	MDC Design and Drafting 22 Westwood ST BRIDPORT	Lodged 07/10/2025 Value of Works - \$100,000	Dwelling Addition & Alterations Determined APPR on 07/10/2025
OTH-2025/59	Measured Design 24 William ST BRIDPORT	Lodged 07/10/2025 Value of Works - \$600,000	Dwelling Alterations & Additions Determined APPR on 07/10/2025
OTH-2025/60	Mr L C Mather Mrs L M Mather 758 Banca RD BANCA	Lodged 10/10/2025 Value of Works - \$600,000	New Dwelling Determined APPR on 10/10/2025
BLD-2025/58	Ascent Tasmania 1060 Old Waterhouse RD NORTH SCOTTSDALE	Lodged 14/10/2025 Value of Works - \$660,000	New Farm Shed, Pig Shelter x 2 & Roof Cover Determined APPR on 14/10/2025
OTH-2025/56	Adams Building Design 21 Ten Mile TRK SCOTTSDALE	Lodged 14/10/2025 Value of Works - \$180,000	Office/Workshop Alterations & Additions Determined APPR on 14/10/2025
OTH-2025/57	Mr L R Clayton 112 Richard ST BRIDPORT	Lodged 14/10/2025 Value of Works - \$18,600	Dwelling Alterations & Additions Determined APPR on 14/10/2025
OTH-2025/64	Ms M Gooch 11 Therese ST BRIDPORT	Lodged 15/10/2025 Value of Works - \$150,000	Pilates Studio Extension Determined APPR on 15/10/2025

OTH-2025/65	Design to Live 25 Emma ST BRIDPORT	Lodged 22/10/2025 Value of Works - \$350,000	Ancillary Dwelling, Pool & Alfresco Determined APPR on 22/10/2025
OTH-2025/66	DB Electrical Tasmania 21 Westwood ST BRIDPORT	Lodged 21/10/2025 Value of Works - \$24,892	Solar Panel Installation Determined APPR on 21/10/2025
OTH-2025/67	Miss L M Watson 12 William ST BRIDPORT	Lodged 22/10/2025 Value of Works - \$300,000	Dwelling Alterations & Additions Determined APPR on 22/10/2025
OTH-2025/61	Tasbuilt Group 9 Scott ST BRANXHOLM	Lodged 28/10/2025 Value of Works - \$350,350	Demolition of Ex Shed, New Dwelling & Relocation of Shipping Container Determined APPR on 28/10/2025
OTH-2025/68	Mr R G Bucknell Ms P R Hart 10 Marilyn DR BRIDPORT	Lodged 28/10/2025 Value of Works - \$650,000	New Dwelling, Internal Garage & Deck Determined APPR on 28/10/2025
OTH-2025/69	Design to Live 41 Marilyn DR BRIDPORT	Lodged 29/10/2025 Value of Works - \$30,000	New Shed Determined APPR on 29/10/2025

Plumbing Approvals - October 2025

SP-2025/60	Mr L C Mather Mrs L M Mather 758 Banca RD BANCA	Lodged 10/10/2025	New Dwelling	Value of Works - \$600,000	Determined APPR on 10/10/2025
OTH-2025/59	Measured Design 24 William ST BRIDPORT	Lodged 07/10/2025	Dwelling Alterations & Additions	Value of Works - \$600,000	Determined APPR on 07/10/2025
SP-2025/56	Adams Building Design 21 Ten Mile TRK SCOTTSDALE	Lodged 14/10/2025	Office/Workshop Alterations & Additions	Value of Works - \$180,000	Determined APPR on 14/10/2025
OTH-2025/57	Mr L R Clayton 112 Richard ST BRIDPORT	Lodged 14/10/2025	Dwelling Alterations & Additions	Value of Works - \$18,600	Determined APPR on 14/10/2025
OTH-2025/63	Mr M Stevenson 32 Main ST WINNALEAH	Lodged 15/10/2025	Refurbishment of Amenities Building (Block 1)	Value of Works - \$20,000	Determined APPR on 15/10/2025
OTH-2025/64	Ms M Gooch 11 Therese ST BRIDPORT	Lodged 15/10/2025	Pilates Studio Extension	Value of Works - \$150,000	Determined APPR on 15/10/2025
OTH-2025/65	Design to Live 25 Emma ST BRIDPORT	Lodged 22/10/2025	Ancillary Dwelling, Pool & Alfresco	Value of Works - \$350,000	Determined APPR on 22/10/2025

OTH-2025/67	Miss L M Watson 12 William ST BRIDPORT	Lodged 22/10/2025	Dwelling Alterations & Additions Value of Works - \$300,000	Determined APPR on 22/10/2025
SP-2025/61	Tasbuilt Group 9 Scott ST BRANXHOLM	Lodged 28/10/2025	Demolition of Ex Shed, New Dwelling & Relocation of Shipping Container Value of Works - \$350,350	Determined APPR on 28/10/2025
OTH-2025/68	Mr R G Bucknell Ms P R Hart 10 Marilyn DR BRIDPORT	Lodged 28/10/2025	New Dwelling, Internal Garage & Deck Value of Works - \$650,000	Determined APPR on 28/10/2025
OTH-2025/69	Design to Live 41 Marilyn DR BRIDPORT	Lodged 29/10/2025	New Shed Value of Works - \$30,000	Determined APPR on 29/10/2025



Customer Request Summary by Category

For period 01/10/2025 to 31/10/2025

Double click onto the Minor Category to access Request detail

Dorset A7 *live*

Report Created: 05/11/2025 8:54:02AM

Major / Minor Category	New	Closed	Within Tgt	%	Overdue	%
Animals	5	4	4	80%	0	0%
Animal Enquiry	1	1	1	100%	0	0%
Dog Attack	1	1	1	100%	0	0%
Barking Dog	2	2	2	100%	0	0%
Dog Enquiry	1	0	0	0%	0	0%
Bridges	1	1	1	100%	0	0%
Bridge Maintenance - Timber	1	1	1	100%	0	0%
Corporate Services General	3	3	3	100%	0	0%
Information Technology Enquiries	1	1	1	100%	0	0%
Rates Enquiries	2	2	2	100%	0	0%
Customer Service	2	2	2	100%	0	0%
Customer Service General Enquiries	2	2	2	100%	0	0%
Environmental Management and Health	1	0	0	0%	0	0%
Noise Pollution	1	0	0	0%	0	0%
Parks & Reserves	9	7	7	78%	0	0%
Parks & Reserves Maintenance	9	7	7	78%	0	0%
Planning & Building Services	1	1	1	100%	0	0%
Building Enquiries	1	1	1	100%	0	0%
Public Amenities	4	3	3	75%	0	0%

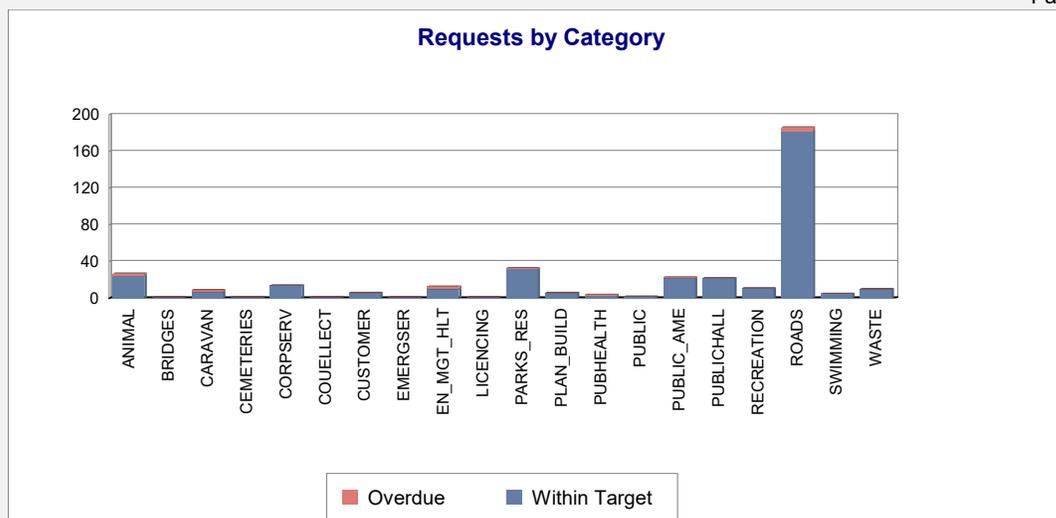
For period 01/10/2025 to 31/10/2025

Double click onto the Minor Category to access Request detail

Dorset A7 *live*

Report Created: 05/11/2025 8:54:02AM

Major / Minor Category	New	Closed	Within Tgt	%	Overdue	%
Public Amenities	4	3	3	75%	0	0%
Public Amenities Maintenance	4	3	3	75%	0	0%
Public Halls Buildings	7	5	5	71%	0	0%
Public Halls Buildings Maintenance	7	5	5	71%	0	0%
Recreation Grounds	3	2	2	67%	0	0%
Recreation Grounds Enquiries	1	1	1	100%	0	0%
Recreation Grounds Maintenance	2	1	1	50%	0	0%
Roads	34	30	30	88%	0	0%
Roads Rural - Maintenance	2	1	1	50%	0	0%
Roads Rural - Potholes/Patching Maintenance	4	4	4	100%	0	0%
Roads Rural - Signage & Guide Posts Maintenance	1	1	1	100%	0	0%
Roads Rural - Tree/Vegetation Maintenance	9	9	9	100%	0	0%
Roads Rural - Verge Mowing/Slashing	1	1	1	100%	0	0%
Stormwater Maintenance	2	2	2	100%	0	0%
Roads Urban - Footpath Maintenance	3	2	2	67%	0	0%
Roads Urban - Garden Bed Maintenance	1	1	1	100%	0	0%
Roads Urban - Maintenance	3	3	3	100%	0	0%
Roads Urban - Spraying/Pest Plant Control	1	1	1	100%	0	0%
Roads Urban - Tree/Vegetation Maintenance	5	3	3	60%	0	0%
Roads Urban - Verge Mowing/Slashing	2	2	2	100%	0	0%
Waste Management	2	2	2	100%	0	0%
Waste Management Enquiries	2	2	2	100%	0	0%
GRAND TOTAL	72	60	60	83%	0	0%



Customer Request Summary by Category

For period 01/01/2025 to 31/10/2025

Double click onto the Minor Category to access Request detail

Dorset A7 *live*

Report Created: 05/11/2025 9:01:08AM

Major / Minor Category	New	Closed	Within Tgt	%	Overdue	%
Animals	31	26	25	81%	2	6%
Animal Enquiry	12	11	10	83%	2	17%
Dog Attack	2	2	2	100%	0	0%
Barking Dog	15	12	12	80%	0	0%
Dog Enquiry	2	1	1	50%	0	0%
Bridges	1	1	1	100%	0	0%
Bridge Maintenance - Timber	1	1	1	100%	0	0%
Caravan Parks	9	9	7	78%	2	22%
Bridport Holiday Park	1	1	1	100%	0	0%
Caravan Parks Enquiries	4	4	2	50%	2	50%
Caravan Parks Maintenance	4	4	4	100%	0	0%
Cemeteries	1	1	1	100%	0	0%
Cemeteries Maintenance	1	1	1	100%	0	0%
Corporate Services General	14	14	14	100%	0	0%
Corporate Services General Enquiries	2	2	2	100%	0	0%
Insurance Claims	1	1	1	100%	0	0%
Information Technology Enquiries	2	2	2	100%	0	0%
Rates Enquiries	9	9	9	100%	0	0%
Council Elections	1	1	1	100%	0	0%
Council Elections Enquiries	1	1	1	100%	0	0%

For period 01/01/2025 to 31/10/2025

Double click onto the Minor Category to access Request detail

Dorset A7 *live*

Report Created: 05/11/2025 9:01:08AM

Major / Minor Category	New	Closed	Within Tgt	%	Overdue	%
Customer Service	6	6	6	100%	0	0%
Customer Service General Enquiries	6	6	6	100%	0	0%
Emergency Services	1	1	1	100%	0	0%
Emergency Services Enquiries	1	1	1	100%	0	0%
Environmental Management and Health	16	13	10	63%	3	19%
Fire Hazards	12	10	8	67%	2	17%
Noise Pollution	4	3	2	50%	1	25%
Licencing	1	1	1	100%	0	0%
Food Premises Licences Enquiries	1	1	1	100%	0	0%
Parks & Reserves	39	32	32	82%	1	3%
Parks & Reserves Enquiries	3	3	3	100%	1	33%
Parks & Reserves Maintenance	31	28	28	90%	0	0%
Playground Maintenance	5	1	1	20%	0	0%
Planning & Building Services	6	6	6	100%	0	0%
Building Enquiries	4	4	4	100%	0	0%
Planning Enquiries	2	2	2	100%	0	0%
Public Health	4	4	3	75%	1	25%
Pollution	3	3	2	67%	1	33%
Water Safety	1	1	1	100%	0	0%
Public	2	2	2	100%	0	0%
Online Enquiries	2	2	2	100%	0	0%
Public Amenities	25	23	22	88%	1	4%
Public Amenities General Enquiries	3	2	2	67%	0	0%
Public Amenities Maintenance	22	21	20	91%	1	5%
Public Halls Buildings	25	22	22	88%	0	0%
Public Halls Buildings Maintenance	25	22	22	88%	0	0%
Recreation Grounds	14	11	11	79%	0	0%
Recreation Grounds Enquiries	1	1	1	100%	0	0%
Recreation Grounds Maintenance	13	10	10	77%	0	0%
Roads	213	185	182	85%	4	2%
Roads Enquiries	7	6	5	71%	1	14%
Roads Rural - Kerb & Gutter Maintenance	5	4	4	80%	0	0%
Roads Rural - Maintenance	46	44	44	96%	1	2%

For period 01/01/2025 to 31/10/2025

Double click onto the Minor Category to access Request detail

Dorset A7 *live*

Report Created: 05/11/2025 9:01:08AM

Major / Minor Category	New	Closed	Within Tgt	%	Overdue	%
Roads	213	185	182	85%	4	2%
Roads Rural - Potholes/Patching Maintenance	22	20	20	91%	0	0%
Roads Rural - Shoulder Maintenance	5	4	4	80%	0	0%
Roads Rural - Signage & Guide Posts Maintenance	7	7	7	100%	0	0%
Roads Rural - Spraying/Pest Plant Control	4	4	4	100%	0	0%
Roads Rural - Tree/Vegetation Maintenance	22	21	20	91%	1	5%
Roads Rural - Verge Mowing/Slashing	7	7	7	100%	0	0%
Stormwater Maintenance	17	14	13	76%	1	6%
Roads Urban - Footpath Maintenance	27	19	19	70%	0	0%
Roads Urban - Garden Bed Maintenance	2	2	2	100%	0	0%
Roads Urban - Maintenance	24	20	20	83%	0	0%
Roads Urban - Spraying/Pest Plant Control	4	3	3	75%	0	0%
Roads Urban - Tree/Vegetation Maintenance	11	7	7	64%	0	0%
Roads Urban - Verge Mowing/Slashing	3	3	3	100%	0	0%
Swimming Pools	6	5	5	83%	0	0%
Swimming Pools Maintenance	6	5	5	83%	0	0%
Waste Management	10	10	10	100%	0	0%
Waste Collection Issues	1	1	1	100%	0	0%
Littering	2	2	2	100%	0	0%
Waste Management Enquiries	5	5	5	100%	0	0%
Wheelie Bin Changes	2	2	2	100%	0	0%
GRAND TOTAL	425	373	362	85%	14	3%