



# Brighton Council

## ANNUAL REPORT 2003 - 2004

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## INTRODUCTION:

Brighton Council's Annual Report is comprised of two key parts:-

1. The first part includes the Mayor and General Manager's reports, together with reports from the various functional Council Departments setting out their performance for the year against their respective objectives and action plans. This year we have also included the Local Government Board's recommendations from the General Review of Brighton Council.
2. The second part of the Annual Report incorporates the audited financial statements for the financial year.

## WELCOME

In 1821, Governor Lachlan Macquarie toured the island and selected sites for five townships, one of which was Brighton, being so called in honour of the favourite place of residence of King George IV. As early as 1822, twelve months after Macquarie's visit, Brighton was being spoken of as the future capital of Tasmania. Although considered again in 1824 and 1825, the proposal was dropped and in 1826 became a military post on the main Launceston to Hobart road.

The Council itself held its first meeting on 19th November 1863. In 1993, some one hundred and thirty years later, there were significant changes as a result of the number of Councils in Tasmania being

reduced from forty six to twenty nine. This "amalgamation" of councils saw the "loss" of sixty one percent of rural land. Brighton is now a small council, covering an area of approximately 168 square kilometres.

Brighton is located approximately 20 kilometres from Hobart and forms the northern urban suburb of the Hobart metropolitan region. Prior to the early 1970's, Brighton was principally a rural municipality. The establishment of the large public housing estates in Bridgewater and Gagebrook in the 1970's and private development in the late 1980's and early 1990's, changed the municipality into more of an urban residential area.

In recent years, commercial and industrial development is increasing in our industrial estate, the largest in the south of the state.

Brighton has a population of approximately 13,500 with a median age of 29 years and 95% of the population are under 65 years of age.

Brighton Council continues to set new standards of achievement in local government in Tasmania, and has shown what can be achieved by the local community and council working together.

If you would like further information; or wish to comment on any aspect of the Council, please contact the General Manager, Mr Geoff Dodge, who will be pleased to help.

## VISION

A commitment that together Council and the community plan a balanced social, commercial and residential environment to enhance the quality of life in the Municipality.

## MISSION

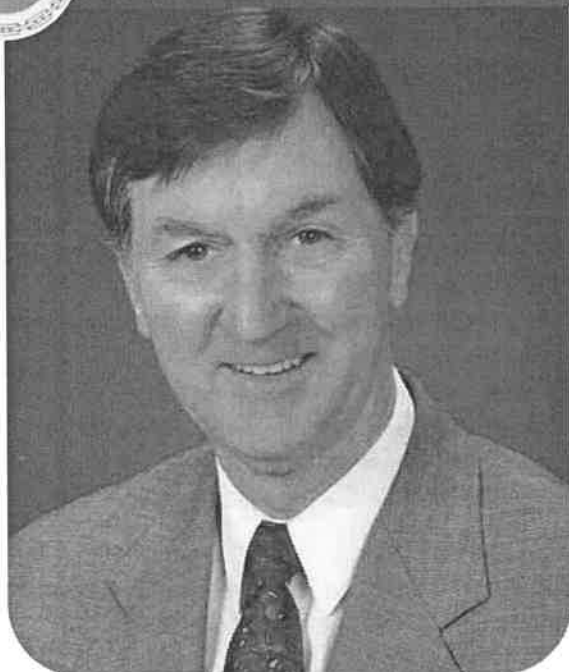
The Brighton Council exists to protect and develop the unique qualities of the Municipality in a responsive, friendly and caring way.

## INVITATION FOR SUBMISSIONS

Members of the community are invited to make submissions on the Annual Report for discussion at Council's Annual General Meeting, which will be held on Tuesday 14th December 2004. Any person wishing to make a submission should do so by close of business Thursday 9th December 2004.



## MAYOR'S REPORT



Tony Foster - Mayor of Brighton

It gives me great pleasure to once again present Brighton's Annual Report. This report is intended to highlight the services and facilities delivered by Council over the previous financial year and to provide a snapshot of the past year's activities. I am also pleased to report that the municipality has continued to benefit from the development boom the State has been experiencing over the past couple of years. Building and subdivision development has reached exceptional levels, which will benefit future growth and viability for the Brighton municipality.

### VALE:

We were very saddened during the year when we lost one of our Councillors and a Senior Staff member.

Cr Cris Fitzpatrick passed away on 1st January 2004, after a long battle with cancer. Much has already been written about this amazing lady who had the ability to change the community. I am pleased that Council has seen fit to rename "Tottenham Park" to "Cris Fitzpatrick Community Park" it is indeed a fitting tribute to Cris who loved the Bridgewater and Gagebrook communities so much.

Just six weeks after the passing of Cris, we lost Mike Shield, who was our Manager Environment and Development Services. Mike died suddenly on 14th February 2004, and his services and friendship has been a sad loss to all that worked with him.

Our deepest sympathy was extended to the families of Cris Fitzpatrick and Mike Shield.

### COUNCILLORS:

We welcomed two new Councillors to the table during the year.

Cr Wayne Garlick was re-elected on a count back following the resignation of Cr DePaoli.

Wayne is back for his second term as a Councillor and it is good to see him return as he is a local resident from the Bridgewater area.

Cr Frances Mowling was elected following the death of Cr Fitzpatrick and her experience and background in the environmental area is already proving to be of great benefit to Council.

### **BRIGHTON RACE DAY:**

The Brighton Council again co-ordinated the Brighton Race Day meeting which was held on 28th December 2003, and we are again extremely grateful to the local companies that sponsored races on that day which contributed to the success of the meeting.

Free admission was granted to all residents and readers of Brighton Community News.

### **BRIGHTON TRAINING COMPLEX:**

Council has been working hard for many years to retain and improve the horse training facilities at the historic Brighton Racecourse. After considerable lobbying, consultation, feasibility studies and promotion, training for thoroughbred and harness racing codes are being relocated to Brighton. TOTE Tasmania has committed to locate training for all codes in the south of the state at the Brighton complex.

Council is very proud to have played an instrumental role in making this happen. When completed the facility will have a very positive impact in jobs and economic development for our community.

### **PARTNERSHIP AGREEMENT:**

The Council worked closely with Government representatives during the year and a draft Agreement was close to being signed as the year ended.

I am indebted to Councillors, Staff and to the Officers from the many Government Agencies who have worked tirelessly to prepare a document that will streamline Government delivery of services in this area, which will be beneficial to our Community.

### **MICROWISE:**

The local government software developed in house at Brighton by local identity and Manager of IT, Scott Smith, is now the dominant software in Tasmania. The product, now called Council Manager, is used by eleven of the twenty-nine Tasmanian councils.

We have also reached another milestone this year; our first sale to the mainland. The Eurobodalla Shire in NSW has chosen Council Manager to replace its outdated system supplied by a major software company.

Eurobodalla Shire is located on the southern coast of NSW and includes the Batemans Bay area. Its population ranges from 30,000 up to 100,000 in summer and it has an annual budget of some \$70,000,000. This is clearly the largest user of our software.

Now that we are established on the mainland we look forward to more sales and further revenue in the future.

### **APPRECIATION:**

I wish to express my sincere appreciation to the dedicated staff of our Council and to my fellow Councillors for their tireless endeavours in contributing to make Brighton a safer and better place to live.



## GENERAL MANAGER'S REPORT



Geoff Dodge - General Manager

Again the past year has been extremely busy and Council has worked very closely with the Community, and we are grateful to the support that has been given to the many community activities in the municipality.



Michael Shield



Cr Cris Fitzpatrick

### BEREAVEMENTS:

Despite her on-going illness, the loss of Cr Cris Fitzpatrick on New Years Day came as a great shock to the Council and our sympathy was extended to Gary Nasers and her two daughters, Kate and Kelly.

On the 14th February, the Council also lost the services of our Manager Environment & Development Services, Michael Shield who passed away very suddenly. Mike had been working with Council for some 5 years and was a much respected work colleague and friend.

### PLANNING SCHEME REVIEW:

After many years of consultation and negotiation, the new Planning Scheme received final approval during the year.

### STAFF MOVEMENTS:

There were several changes of Staff during the year and they were as follows:-

- Michael Shield – Manager Environment & Development Services died suddenly. He was replaced by Robert Higgins.
- Michael Whelan – Planning Officer left to work on his own and was replaced by Mitch Clark.
- Lois Palmer – Payroll & Records Officer left to pursue other opportunities and she was replaced by Gill Anderton.
- Gerard Smallbane – Executive Officer left to pursue a new career in the Navy. Gerard was replaced by Gillian Walsh.
- Justin Boocock – Project Engineer resigned to concentrate on his sporting career and was replaced by Heath Macpherson.
- Diane McIntyre – Cleaner retired and was replaced by Christine Rose.
- Lisette Graham in Children's Services went on maternity leave and was replaced by former employee Denise Bassett.
- Alan Besier, a long time Supervisor retired after more than 30 years service and was replaced by Adrian Bailey.

Other Staff members that left during the year were Mike Ellson (Ranger); Kim Stansfield (Parks & Recreation Officer); Owen Wise (Works Manager) and Catherine Bratt (Administrative Trainee).

We welcomed the following new Staff members during the year:- Andy D'Crus (Building Services Officer); Lyn Rossendell (Cashier/Receptionist) and Paul Gatehouse (Plumber).

## GOVERNOR'S VISIT:

The Council was honoured by a visit of the Governor of Tasmania during February, and Mr Butler showed a strong interest in the Community Services Programs being conducted in the Brighton municipality.

## LOCAL GOVERNMENT BOARD:

Early in the year the Local Government Board released its findings following a review of the performance of the Council.

The results of the review were very positive and a number of recommendations from the Board have been implemented or will be implemented in the near future.

## BRIGHTON COMMUNITY NEWS:

*Brighton Community News* moved into its sixth year, and although it is now only being produced bi-monthly, there is a desire to return to monthly publications. This matter will be pursued further during the next year.

## BURP:

With the sad loss of the Manager of BURP (Cris Fitzpatrick) in January, BURP has had a slight change of focus and Gary Nasers has been an inspirational leader during the latter part of the year.

The 'Youth Build' Project has been an unqualified success and has assisted the young people of our community to obtain work skills and has even assisted some to obtain full time employment.





## COUNCILLORS AS AT 30TH JUNE 2004

### **Cr Tony Foster (Mayor)**

Councillor for almost 16 years,  
Mayor since 1993

Committee Representation:-

- Finance Committee (Chairperson)
- Environmental Advisory Committee (Chairperson)
- Brighton Training Complex Advisory Committee

Council Representative:-

- Southern Tasmanian Councils Association
- Hobart Regional Water Authority



### **Cr Barbara Curran**

Councillor for almost 8 years

Committee Representation:-

- Pontville Special Committee
- Brighton Planning Committee
- Environment Advisory Committee
- Children's Services Committee
- Access Advisory Committee



### **Cr Cris Fitzpatrick (until January 2004)**

Councillor for 4 years.

Committee Representation:-

- Parks & Recreation Committee
- Environment Advisory Committee
- Access Advisory Committee



### **Cr Ted Jeffries (Deputy Mayor)**

Councillor for just over 11 years,  
Deputy Mayor since 1996

Committee Representation:-

- Parks & Recreation Committee (Chairperson)
- Brighton Planning Committee
- Finance Committee
- Solid Waste Management Committee (Chairperson)
- Brighton Training Complex Advisory Committee
- Children's Services Committee

Council Representative:-

- Southern Tasmanian Waste Management Authority
- Southern Waste Strategy Board Joint Authority



### **Cr Kate Fitzpatrick**

Councillor for 1 1/2 years.

Committee Representation:-

- Parks & Recreation Committee
- Gagebrook Primary School Committee
- Bridgewater High School Council
- Junior Council





### **Cr Wayne Garlick**

Councillor for 1 year.

Committee Representation:-

- Parks & Recreation Committee
- Finance Committee
- Brighton Training Complex Advisory Committee



### **Cr Philip Owen**

Councillor for just over 15 years

Committee Representation:-

- Brighton Planning Committee (Chairperson)
- Finance Committee
- Solid Waste Management Committee



### **Cr Peter Geard**

Councillor for just over 16 years

Committee Representation:-

- Pontville Special Committee (Chairperson)
- Solid Waste Management Committee
- Parks & Recreation Committee
- Brighton Senior Citizens Management Committee



Council Representative:-

- Local State Emergency Services Co-ordinator
- Cycling South
- Bicycle Users Group

Council Representative:-

- Hobart Regional Water Authority (Deputy Representative)

### **Cr Geoff Taylor**

Councillor for 19 years

Committee Representation:-

- Brighton Planning Committee
- Solid Waste Management Committee
- Brighton Training Complex Advisory Committee



### **Cr Frances Mowling**

(elected January 2004)

Councillor for six months.

Committee Representation:-

- Finance Committee
- Parks & Recreation Committee
- Environment Advisory Committee





## OPERATIONAL HIGHLIGHTS:

### LAND USE PLANNING & BUILDING

- to ensure Brighton is an attractive municipality providing for the sustainable objectives of the Act
- to assess application for compliance with the necessary planning, building and health regulations and Council's strategic and operational plans
- to deliver a high quality level of customer service to meet community expectations and statutory deadlines.

### PERFORMANCE

Brighton Planning Scheme 2000 received final approval from the Resource Planning & Development Commission and became effective June 7th 2004.

Reviewing the development and subdivision application assessment process to improve integration within Council resulting in planning decisions which ensure more equitable and sustainable outcomes for the community, developers, Council and future residents.

Maintaining a low incidence of appeals against Council's planning decisions.

Development applications processed increased by 44% with all decisions made within the statutory time period.

Subdivision applications reflected the market interest in Brighton as a place to live. The number of subdivision applications assessed increased by 100% with a similar number of lots approved in comparison to 2002-2003.

In line with planning and subdivision applications there has been a marked increase in building applications, particularly the construction of new dwellings. A total of 383 building permits have been issued with a value of \$22,991,343. This represents an increase in dollar terms of 114% and application numbers of 40%.

A further indicator of the positive growth for Brighton is the increase in Section 337 Certificates concerning

building, planning, health and engineering liabilities requested at the time of property sales. These have increased from 427 (01-02), 738 (02-03) to 839 suggesting an increasing level of home ownership.

### ANIMAL CONTROL

- to provide the community with an effective and efficient ranger service
- to educate dog owners to be responsible and caring for their animals
- to continue to administer Council's Dog Management Policy and the Dog Control Act 2000.

### PERFORMANCE

Completion of the Dog Management Policy has enabled local controls to be enacted for exercising of dogs.

There has been an increase in the registration of dogs from 3846 to 4122. The numbers are a positive response to the household checks conducted between August and November each year.

The number of complaints in relation to stray dogs and nuisances has dramatically decreased from 729 to 250. Some 375 dogs were taken to the Dogs Home of which 121 were reclaimed by their owners. This compares favourably with last years figures of 610 and 200 respectively. An additional 32 dogs were adopted.

Kennel licences remain at 29 whilst the number of dangerous dogs has increased from 7 to 10 (this includes 7 guard dogs).

The increasing cost of prosecuting infringement notices is still of concern, given the low level of response to such notices and subsequent fines issued by the Court.

## ENVIRONMENT & PUBLIC HEALTH

- to maintain sustainability of the environment and improve public health
- recognition for the need to implement measures for reducing health risk and extending environmental monitoring programs
- to monitor the manufacture and sale of food in the municipality, such that it does not pose a risk to public health
- to respond promptly to all nuisances that impact on the health and safety of the community.

## PERFORMANCE

### Immunisation

Immunisation has been promoted to as wide a group of the community as possible in an effort to ensure a complete cover of vaccines is delivered. This has been encouraged by a vaccine subsidy scheme adopted by Council and recognized nationally with the award of the inaugural Ministerial Award for Innovative Immunisation Service.

A total of 2546 individual vaccinations were administered in 2002-2003 (531 for 02/03) and of this 1874 vaccinations were to school children (592 for 02-03) and 672 administered by the Bridgewater Health Centre. Council was the first to introduce a subsidy for the meningococcal vaccine in recognition of a young population at risk.

### Food Premises

The basis for registration of food premises is on an assessment of perceived risk, the consequence of which is to determine the frequency of inspection. Council also encourages the Healthy Options Tasmania program to encourage food outlets to offer healthy choices in food for sale to the public.

### Food Handler Training

The education and training of food handling continues to be a high priority for Council Environmental Health Officers. The cornerstone of this is the promotion and implementation of the "foodsafes" training package developed by the Australian Institute of Environmental Health.

A number of food businesses have successfully completed the package and a number are well on the way to being accredited.

### Food Sampling

Council continues to closely monitor the quality of food in the municipality as part of the state Health and regional food sampling programs. Random samples of pre-determined foodstuffs are analysed to ensure compliance with the Food Act 1998 and Food Standards Codes.

Additional analysis is undertaken where specific complaint is made – four for the period 2003/2004 being recorded (five for 02/03).

### Potable Water Quality

Water samples are collected from five sites within the municipality on a bi-monthly basis and reported back to Council.

In general, water quality is of a very high standard in the municipality although 2 samples (compared with five in 2002/2003) failed to meet the N.H. & M.R.C. Australian Drinking Water Guidelines 1996. No source of contamination however was found and subsequent samples were satisfactory.



## OPERATIONAL HIGHLIGHTS:

### **Environmental Monitoring**

The Jordan River is the main recreational water body which is monitored in conjunction with D.P.I.W.E. Water samples are taken on a fortnightly basis for five months between November and March. The main factor in this is upstream nutrient input from rural activities, urban stormwater discharge and the tidal effects of the Derwent River.

Both Council and the Derwent River Estuary Monitoring programme also regularly monitor the Derwent River and smaller tributaries throughout the year.

As a result of a recently completed Natural Heritage Trust Project which studied the land capability of the Baskerville and Honeywood catchment areas for development and on-site wastewater disposal, tunnel erosion of the soil was highlighted as an existing and future risk.

Council's Environmental Health Officers are currently liaising with the Land Management section of the DPIWE to discuss future options to manage and possibly rehabilitate the worst areas in conjunction with private landowners.

In regard to general environmental complaints/nuisances, staff in this area handled a total of 85 complaints during 2003/2004. It is often difficult to prosecute offenders and at times it has been necessary to work with Tasmania Police to determine strategies to reduce complaints. No Environmental Protection Notices have been issued.

### **On-site Domestic Wastewater Management**

Council's Environmental Health Officers continue to support innovation and best practice in On-site Domestic Wastewater Management.

Due to Council's involvement in the Natural Heritage Trust project on the trial of alternative on-site wastewater disposal systems, it is possible to offer advice and information on a wider choice of site specific and sustainable systems with comparatively low maintenance costs. Council were recognised for their innovation in this field by being nominated as a finalist in the Tasmanian Awards for Environmental Excellence.

The 2003 - 2004 financial year has seen a large increase in building activity with a greater than 100% increase in on-site wastewater system approvals from the previous financial year.

The challenge ahead is to carry out thorough and accurate site assessments of both new development and existing properties that have failed septic tank systems and ensuring that the most suitable site specific systems are installed in accordance with current standards.

### **DrumMuster**

Council has embraced the DrumMuster program, which encourages the safe disposal of clean farm chemical containers in a value-added recycled product.

Brighton provides a central inspection and collection depot for six other Southern Councils an initiative, which has been recognized nationally.



## PHYSICAL SERVICES

### ROADS

#### Objective

To maintain the road network to a standard that is acceptable and safe for the travelling public and other road users.

#### Action Plan

Maintain all roads within the road network to a level that is the same or equal with their importance within the network.

Ensure that all roads are in a safe and trafficable condition for vehicles and pedestrians at all times.

Ensure that Council allocates sufficient funds to maintain the road infrastructure asset at a level that will not diminish that asset.

Ensure that the road network is user friendly.

### PERFORMANCE

As well as routine maintenance and reconstruction works in achieving the above general action plan the following works were undertaken:

- Kerb and channel works and footpath Seymour Street, Brighton
- Drainage works at Tivoli Road, Gagebrook, and Murphy's Road, Dromedary
- Reconstruction of Ford Road, Pontville
- Continued reseal program for urban and rural sealed roads
- Footpath installation at Morrisby Road, Old Beach
- Installation of traffic islands in Lamprill Circle, Gagebrook



### BRIDGES

#### Objective

To maintain all bridges, culverts and pedestrian underpasses that are part of the road network, to a standard that is acceptable and safe for the travelling public and other users.

#### Action Plan

Maintain all bridges, culverts and pedestrian underpasses at a level that provides essential vehicle access to all affected properties.

Ensure that all bridges, culverts and pedestrian underpasses are safe for all users.

Ensure that Council allocates sufficient funds to maintain the existing bridges, culverts and pedestrian underpasses at a level that will not diminish the asset.

Undertake a condition assessment to determine the desired preventative maintenance requirements of the bridge network.

### PERFORMANCE

Routine maintenance works and condition assessments were undertaken during the year as well as:

- Repairs to the Broadmarsh Road bridge
- Reconstruction of the approaches to the ford over the Jordan River at Pontville
- A condition assessment and long term maintenance and upgrade plan was completed.





## OPERATIONAL HIGHLIGHTS:

### SEWERAGE

#### Objective

To maintain the sewerage system to a standard that will adequately convey effluent to the sewage treatment plant without adverse effect to the environment.

To treat effluent to standards required by the Department of Primary Industry, Water and Environment.

Encourage the reuse of sewerage effluent

#### Action Plan

Ensure that all sewage pump stations are maintained at a level that does not create a health hazard, pollute the environment or create a nuisance.

Operate the sewage treatment plants to the requirements of the Department of Primary Industry, Water and Environment and not create a nuisance to the surrounding properties.

Ensure that Council allocates sufficient funds to maintain the sewerage system to a standard that does not reduce the value of the asset.

Ensure that the preventative maintenance program for the sewage treatment plant and pump stations are carried out as per the program schedule.

### PERFORMANCE

As well as routine maintenance works in achieving the above general action plan the following works were undertaken:

- Sewerage reticulation upgrade – Jetty Road, Old Beach
- Sewage re-use – monitoring bores and new irrigation pump
- Connection of Brighton lagoon to Bridgewater line for discharge
- Treatment plant
  - Telemetry
  - Control room
  - New filters for aeration tank
  - Clarifier refurbishment
- Pump stations
  - Replace switchboard Old Beach No.1
  - Level controls
  - By-passed Midland Highway (Fowles) pump station



## WASTE MANAGEMENT

### Objective

Maintain a waste management system that promotes a healthy environment and a level of service equivalent to community expectations.

### Action Plan

Maintain a high level of service for the kerbside collection of garbage and recyclable material.

Maximise reduction of waste to landfill.

Ensure that Collex Waste Management operates the Bridgewater waste transfer station in an efficient manner.

Ensure that Collex Waste Management operates an efficient and effective domestic garbage collection service.

Ensure that Collex Waste Management operates an efficient and effective domestic recycling collection service.

### PERFORMANCE

Ensured that the transfer station operation and kerbside rubbish and recycling collection services were undertaken in an efficient and effective manner.

Continued participation in the Southern Waste Strategy Board.

Began a comprehensive review of all waste management operations.

## PUBLIC BUILDINGS

### Objective

To maintain all public buildings to a standard that protects the asset and encourages use by community groups and the general public.

### Action Plan

Maintain public buildings to a level that is commensurate with the use, location and patronage.

Encourage the use of all buildings to sporting groups and the general public.

Ensure that Council allocates sufficient funds to maintain the asset at a level that will not diminish the assets.

### PERFORMANCE

As well as routine maintenance works in achieving the above general action plan the following works were undertaken:

- Brighton Council Chambers foyer improvements
- Bridgewater Community Centre – window replacement
- Council depot showers
- Weily Park change room repairs
- Pontville grandstand repairs and refurbishment report
- Pontville Oval changerooms
- Seymour Street soccer oval change rooms







## OPERATIONAL HIGHLIGHTS:

### RESERVES

#### Objective

To maintain all passive and active recreational areas to a standard that is acceptable, safe and accommodates the needs of all sporting groups.

#### Action Plan

Ensure that all passive recreational areas are maintained at a level that is commensurate with their importance, use and location in the residential areas.

Ensure that all playgrounds are accepted by and safe for all users.

Ensure that all active recreational areas (which included the playing area and support facilities) are maintained at a level which is acceptable and safe for all sport players and spectators.

Promote the use of all recreational facilities to sporting groups and the general public.

Ensure that the preventative maintenance program for all playgrounds is carried out as per Standards Australia guidelines.

### PERFORMANCE

As well as routine maintenance works in achieving the above general action plan the following works were undertaken:

- Cris Fitzpatrick Community Park (ex Tottenham Park) irrigation system stage three
- Jordan River walkway improvements from Martyn Place to Andrew Street
- Replacement of playground equipment at Lennox Park, Old Beach
- Seymour Street soccer grounds irrigation
- Beautification program – Midland Highway reservation
- Pontville Park Ferguson Oval kiosk
- Foreshore improvements – Riverside Drive, Bridgewater and Swan Park, Gagebrook
- Old Beach Recreation ground improvements



## EMERGENCY MANAGEMENT

### Objective

To have coordinated plans, procedures and infrastructure for the prevention of, preparation for and response to hazards or occurrences that present risk to public safety in the municipal area.

### Action Plan

Compliance with requirements of the Emergency Services Act 1976. Maintain and update Brighton Emergency Management Plan. Ensure that operational centre is adequately resourced and functional.

Review Brighton Emergency Management Plan annually.

## PERFORMANCE

- Participated in the Southern Region Community Recovery Committee.
- Updated the Brighton Emergency Management Plan.

## CHILDREN'S SERVICES

### Objective

To provide a range of accredited child care services that meet the diverse needs of the community.

To offer professional, safe, appropriate care through the auspices of a home-based care type known as Family Day Care [FDC], and Outside School Hours Care [OSHC] types known as After School Care and Vacation Care.

To ensure that all programs are administered and regulated according to local, state and commonwealth government guidelines.

### Action Plan

To better market and promote Children's Services so that the community has a greater awareness and understanding of its role and capabilities.

Having achieved successful national FDC Accreditation, to recommence the quality assurance journey through the auspices of the new and improved national QA criteria.

To promote FDC as a viable, professional career choice so that it attracts a more diverse range of prospective, qualified carers.

To begin implementing the final draft version of State Government FDC Licensing Standards, which should be gazetted by end of July 2004.

To upgrade all policies through a consultative process with all stakeholders.

To continue working through the OSHC Accreditation and State Government Licensing processes, which should both be completed by February 2005.

To continue the push to gain higher utilisation of the OSHC programs.

To fully participate in a variety of community forums to promote an integrated local services model.



## OPERATIONAL HIGHLIGHTS:

### PERFORMANCE:

#### Family Day Care:

This year has been a very busy but successful year with most, if not all, of our action plans being achieved. Probably the most significant success was our being accredited in December, gaining high quality across the spectrum. All the months of hard work and preparation, that led to this recognition of the provision of quality child care, were proved worthwhile. The other main benefit of the whole process was the greatly enhanced team spirit and co-operation it engendered at every level - sponsor, council staff, unit staff, carers and families. Many thanks to all staff and carers, in particular the 5 whom were selected at random by an interstate validator to be validated in their care environments. We are due to be accredited again in June '06, but at a newly revamped set of national criteria.

It has been exciting to realise the completion of the new state government FDC Licensing Standards - this has been another very lengthy process of consultation, debate and negotiations between all of the state co-ordinators and the education department. The implementation of these new standards is a positive outcome and will assist in raising the professional profile of the industry as well as better meeting the objective of providing safe, high quality child care.

The scheme was very fortunate to succeed in the lobbying for more government funded places when those additional places were at premium nationally. The number of funded EFTs [equivalent full time places] has gone from 120 last year to 165 as of January this year. This significant increase in places has not only enabled us to meet the child care needs of the community, but has also allowed increased field work staffing hours [21 hours to 47]. This provides greater support and monitoring of carers which in turn makes for improved working conditions for the carers themselves.

### A photographic 'glimpse' of Brighton Family Day Care



Other high points of the year included the introduction by TAFE of a FDC orientation course; attendance by staff to an increased number of state and national conferences; two carers achieving Diplomas in Children's Services; six additional carers beginning courses to gain Certificate 3 qualifications; a large increase in frequency and variety of carer training sessions; and the provision of performances in the arts for the children and their carers to experience within the local area.

The carer retention rate has improved considerably and this year we have registered an additional 4 carers with another 6 currently nearing completion of the pre-registration process. There are also 5 who are in the initial stages of the lengthy registration journey.

Brighton Council Family Day Care in 2004/2005 will no doubt have to face new challenges and opportunities but, whatever the outcomes, there is a guarantee that the centre of focus will be the well-being of the children and their families in our community.

## **OSHC: AFTER SCHOOL AND VACATION PROGRAMS:**

2003/2004 has seen a considerable and welcome improvement in utilisation rates in both the After School and Vacation Programs. This turn around is due to a variety of reasons including change of location, better marketing and improved programs. Sue Argee is to be congratulated on the professional manner in which she has conducted the program and the effort she has made in assisting in making the program more cost efficient. Sue has commenced an NGT traineeship in children's services at Diploma level, a marvellous achievement. Thanks also go to the casual staff who assist Sue so capably in running an effective, enjoyable program.

Some of the activities offered during the year's holiday programs included ice skating; tenpin bowling; movies; billy cart making and derby; science day; soap sculpting; swimming; space age day; Marine Discovery Centre; puppetry; Woodfield Lodge bush adventure; excursions to the beach; the Climbing Edge; Hobart Penitentiary and H.C.C. bush walk, and Putter's Golf.

## Life in OSHC





## OPERATIONAL HIGHLIGHTS:

### ADMINISTRATION AND FINANCE

#### Objective

**Provide high quality administrative support to all Council departments, elected members and external stakeholders.**

**To manage Council finances, administrative processes and co-ordinate Council resources in an efficient and responsible manner.**

**Provide information and record management to meet the needs of Council decision-making process and policy formulation.**

#### Action Plan

Develop and maintain a sustainable and understandable budgetary system and to incorporate an associated reporting system, to satisfy both internal and external reporting requirements.

Maximise the use of any available grant funding, through the active pursuit and lobbying of State and Commonwealth Governments.

Develop a fair and equitable rating policy that can be contained within Council existing financial framework.

Minimise Council level of debt write-offs.

Maximise the return on Council investments within an acceptable risk profile.

Implement a financial model that will satisfy the specific needs identified in the Strategic Plan.

Collect the various levies imposed by Government agencies and remit these accordingly.

Encourage staff development and professional enhancement to optimise resource utilisation.

Pursue effective cost of service delivery.

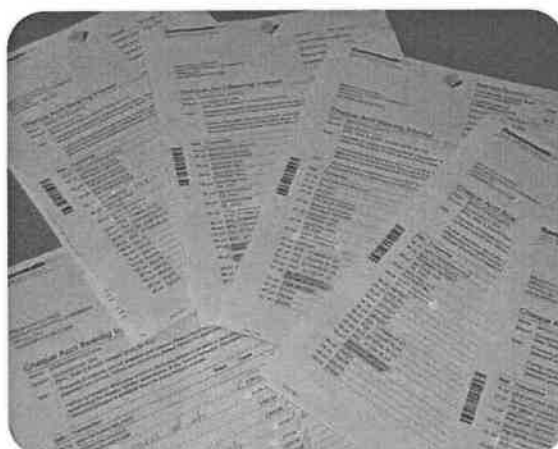
Ensure equality in treatment of all classes of residents.

#### PERFORMANCE

The Financial Management of Brighton Council continued to improve with favourable key financial indicators during 2003 – 2004. Brighton Council's percentage of Debt to Revenue decreased during the financial year thanks to responsible financial management by staff and Councillors. For 10 years now, Council's debt ratio has been steadily falling and will continue to fall with no new loan requirements for the financial year ending in June 2005. Against the trend of many Tasmanian Councils, Brighton Council again managed to hold its rate increase to less than CPI. Council's financial position again improved during the year with an increase in equity of \$1,402,966, and an increase in the cash position.

Significant offsets were made against Corporate Services staff salaries by providing consulting services to Microwise Australia Pty Ltd and Southern Combined Planning Authority. Other achievements of the year include the successful implementation of accepting rate payments through Bpay, which provides ratepayers with an additional method of payment if preferred whilst improving the efficiency of rating administration.

We successfully applied all new accounting standards and prepared for the significant taxation changes associated with the financial reforms between state and local government beginning 1 July 2004.



## HUMAN RESOURCES, PLANT AND EQUIPMENT

### OBJECTIVE:

To ensure that the employment practices of the Council are progressive, innovative and monitored regularly.

To manage plant and equipment resources in an efficient and responsible manner.

### ACTION PLAN:

Provide commitment to continual development based on the premise of equality and measurable productivity improvement.

Continue to increase and monitor work place training and development for Council's workforce, particularly in relation to the Local Government Training Package.

Management and operation of council plant and equipment.

Maximise the economic use of the fleet.

Develop and implement resource sharing of the major plant items with other councils.



### PERFORMANCE:

Council's staff training policy has benefited Council by allowing staff to increase their skills, knowledge and confidence, so that not only Council, but the community benefit from having highly skilled, committed and motivated staff. Council's record of success over the past years, from awards in areas such as environmental policy to community communication, could not have been achieved without dedicated and skilled employees.

The Enterprise Agreement Committee compiled an Agreement that was subsequently approved by Staff and the Union and was lodged with the Australian Industrial Relations Commission in December. This is Council's fifth Agreement and covers employees until June 2006.

Council has embarked on the implementation of a new website that will be based around a consistent Statewide framework with a user-friendly content management system. Council envisages this website to be operational in October 2004.

Policies, procedures and programs continue to be updated for staff to have equal access to recruitment, training, leave and promotion.

Council continues to increase and revise its Human Resource and Occupational Health & Safety Policies through the assistance of the Senior Management Team and Occupational Health & Safety Committee.

There were a number of resignations and retirement of staff during the year and these have been mentioned in the General Manager's report.

Council has continued to use temporary placement agencies to fill casual vacancies and functions within the workforce.

Continued resource sharing with Hobart City Council utilizing Civic Solutions for maintenance of ovals and soccer grounds.

Utilised local contractors for plant, equipment, gravel and supplies.



# LOCAL GOVERNMENT BOARD REVIEW

## Status Report Of Actions On Recommendations

**As mentioned in the General Manager's Report, the Final Report of the Local Government Board's General Review of Brighton was received from the Minister Assisting the Premier on Local Government in July 2003.**

**The Final Report carried a number of recommendations that are progressively being addressed by Council.**

**The recommendations from the report are listed as follows with Officer comments immediately following:-**

### CHAPTER 2 - GOVERNANCE

#### 2.3 Committee Establishment Register and Councillor Appointments:

##### **Recommendation 1:**

The Board recommends that Council ensure that:

- All Council and Council Committee meetings are advertised and agendas including Qualified Advice Certificates produced; and
- Minutes of Committees are confirmed and the recommendations of those Committees endorsed at the next Council meeting, or that Council provides one or more Committees with powers of delegation.

*Comment:*

*The recommendation is already being actioned. Resolved.*

##### **Recommendation 2**

The Board recommends that Council develop a policy and associated procedures to ensure that formal reports on the proceedings of outside organisations are received from its representatives.

*Comment:*

*This matter has been actioned. Resolved.*

#### 2. Consultation Policies, Procedures and Processes:

##### **Recommendation 3**

The Board recommends that Council develop a community consultation policy.

*Comment:*

*This matter will be taken into consideration with the development of the new Strategic Plan.*

#### 2.5 Delegations Register (Section 22,64):

##### **Recommendation 4**

The Board recommends that relevant up-to-date material currently held in a loose-leaf folder concerning delegations be consolidated into a complete Delegations Register, and that the draft register be submitted for Council approval under seal and that an electronic copy be made.

*Comment:*

*This matter has been attended to. Resolved.*



## 2.13 Pecuniary Interest – Awareness and Register (Part 5, Section 54 & 55):

### Recommendation 5

The Board recommends that a register of employees' interests be developed as a matter of urgency to meet statutory requirements and that, in addition to retaining hard copy records, the registers of Councillor and Employee interests be given an electronic format and be adequately indexed.

*Comment:*

*This matter has been attended to. Resolved.*

## 2.14 POLICIES REGISTER – COUNCIL AND ADMINISTRATIVE:

### Recommendation 6

The Board recommends that Council consider reformatting its Policy Manual to provide

- Consistency;
- Definitions of terms; and
- A distinction between policies and operational procedures.

*Comment:*

*This matter will be attended to.*

## 2.18 Statutory Appointments:

### Recommendation 7

The Board recommends that:

- Council develop a policy to govern the procurement of all goods and services whose value are less than the prescribed value (currently set at \$55,000) and which would be based upon principles that include those of transparency, equity and efficiency;
- All contracts for services let by Council contain a provision that requires the contractor to disclose any risk of conflict of interests as and when it may arise; and
- All contracts for services that place contractors in a position where they are required to provide advice directly to a Council or Council Committee through the General Manager and/or where such contractors are placed in a management or supervisory role contain provisions requiring the contractor to disclose all existing and potential conflicts of interest.

*Comment:*

*This matter will be attended to.*



# LOCAL GOVERNMENT BOARD REVIEW

## Status Report Of Actions On Recommendations

### CHAPTER 5 – ROLES & RESPONSIBILITIES OF ELECTED MEMBERS

#### 5.4 Strategic Plan Development, Implementation and Evaluation:

##### Recommendation 8

It is recommended that a new Strategic Plan be developed before the present plan expires, that it be based upon thorough community consultation and that it incorporate a number of long-term Council initiatives of strategic importance which are currently being undertaken.

*Comment:*

*The preparation for a new Strategic Plan is about to commence.*

#### 5.10 General Manager's Powers (Section 61-65):

##### Recommendation 9

The Board recommends that Council consider revoking its earlier decision and, at the same time, come to a common mind on the differentiation of the roles of itself and its General Manager. The Board further recommends that any proposed arrangement involving the elected body dealing with issues concerning employees, other than those listed in Section 63(2) of the Act, be approved only after taking legal advice.

*Comment:*

*The decision has already been revoked. Resolved.*

#### 5.11 Performance Review of the General Manager:

##### Recommendation 10

The Board recommends that Council adopt a policy to ensure that future reviews are facilitated by an independent body using a system that encourages elected members and employees of Council to take an active part in the performance review of the General Manager.

*Comment:*

*The matter has already been actioned. Resolved.*

### CHAPTER 6 – EQUITY, ACCESS, HUMAN RESOURCE AND COUNCIL MANAGEMENT

#### 6.3 Career Development and Study Assistance:

##### Recommendation 11

The Board recommends that Council take steps to ensure that all staff are fully aware of the staff training opportunities available.

*Comment:*

*The matter has already been actioned. Resolved.*

#### 6.7 Equal Employment Opportunity and Anti-Discrimination Policies:

##### Recommendation 12

The Board recommends that Council initiate a process to enable employees to nominate EEO contact persons and that the contact persons have access to appropriate training and management support.

*Comment:*

*Nominations had been invited from staff for the appointment of EEO contact person. Resolved.*

## 6.8 Workplace Safety/Occupational Health and Safety Management System:

### Recommendation 13

The Board recommends that Council Officers implement procedures and practices that will ensure appropriate monitoring and supervision of contractors and their employees and that the requirements of the Occupational Health & Safety Act are complied with.

*Comment:*

*The matter will be attended to.*

## 6.15 Consultation and Information Procedures:

### Recommendation 14

The Board recommends that Council re-establish a workplace consultative committee with equal representation from both inside and outside workforce together with management representation.

*Comment:*

*The matter will be attended to.*

## CHAPTER 7 – ASSET MANAGEMENT

### Recommendation 15

The Board repeats the recommendation of the Auditor that, as part of the review of the physical assessment of the Road Network, management also performs detailed assessments for each segment for projected maintenance and capital works and records such details in the current Road Networks spreadsheet to support the current and future estimations of useful lives and residual values.

*Comment:*

*The matter had been discussed with the Auditor-General and has been resolved. Resolved.*

### Recommendation 16

The Board further recommends that a review take place of other infrastructure assets on the same basis as outlined above.

*Comment:*

*The matter had been discussed with the Auditor-General and has been resolved. Resolved.*

**If anyone is interested in viewing the Final Report of the Local Government Board's Review please visit the following website:-**

**<http://www.dpac.tas.gov.au/divisions/lgo/information/board/Reports/GR%20Brighton%202003.pdf>**



# COUNCILLOR ATTENDANCE

## ORDINARY COUNCIL MEETINGS

MEMBERS	No. of Meetings	Attended	%
Cr S Foster (Mayor)	12	11	92%
Cr T Jeffries (Deputy Mayor)	12	8	67%
Cr B Curran	12	12	100%
Cr C Fitzpatrick	6	5	83%
Cr K Fitzpatrick	12	9	75%
Cr W Garlick	12	9	75%
Cr P Geard	12	12	100%
Cr F Mowling	6	6	100%
Cr P Owen	12	12	100%
Cr G Taylor	12	11	92%

### Annual General Meeting

Cr S Foster (Mayor)	1	1	100%
Cr T Jeffries (Deputy Mayor)	1	0	0%
Cr B Curran	1	1	100%
Cr C Fitzpatrick	1	1	100%
Cr K Fitzpatrick	1	1	100%
Cr W Garlick	1	1	100%
Cr P Geard	1	0	0%
Cr P Owen	1	1	100%
Cr G Taylor	1	1	100%

### Special Council Meeting

Cr S Foster (Mayor)	2	2	100%
Cr T Jeffries (Deputy Mayor)	2	2	100%
Cr B Curran	2	2	100%
Cr K Fitzpatrick	2	0	0%
Cr W Garlick	2	1	50%
Cr P Geard	2	2	100%
Cr F Mowling	2	2	100%
Cr P Owen	2	2	100%
Cr G Taylor	2	1	50%

## PARKS & RECREATION

Cr T Jeffries (Chairperson)	3	3	100%
Cr P Geard	3	3	100%
Cr K Fitzpatrick	3	3	100%
Cr W Garlick	2	2	100%

## PONTVILLE SPECIAL COMMITTEE

Cr P Geard (Chairperson)	1	1	100%
Cr B Curran	1	0	0%

## MEMBERS

No. of Meetings Attended %

## FINANCE COMMITTEE

Cr S Foster (Chairperson)	7	7	100%
Cr T Jeffries (Deputy Mayor)	7	7	100%
Cr P Owen	7	7	100%
Cr F Mowling	5	4	80%
Cr P Geard (proxy)	1	1	100%

## NON-MEMBERS

Cr P Geard	3
Cr W Garlick	3
Cr G Taylor	2
Cr B Curran	1

## PLANNING

Cr P Owen (Chairperson)	8	8	100%
Cr T Jeffries (Deputy Mayor)	8	7	88%
Cr B Curran	8	8	100%
Cr G Taylor	8	8	100%

## NON-MEMBERS:

Cr F Mowling	1
Cr P Geard	1

## ENVIRONMENT ADVISORY COMMITTEE

Cr S Foster (Chairperson)	2	2	100%
Cr B Curran	2	2	100%
Cr C Fitzpatrick	1	0	0%

## NON-MEMBERS

Cr P Owen	1
Cr P Geard	1

## WASTE MANAGEMENT COMMITTEE

Cr T Jeffries (Chairperson)	3	3	100%
Cr P Geard	3	3	100%
Cr G Taylor	3	3	100%
Cr P Owen	2	2	100%

## NON-MEMBERS

Cr P Owen	1
Cr B Curran	1

## ACCESS ADVISORY COMMITTEE

Cr B Curran (Chairperson)	2	2	100%
Cr P Owen	2	2	100%



# Brighton Council

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# **Tasmanian Audit Office**

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28 October 2004

Cr S A Foster  
Mayor  
Brighton Council  
P O Box 105  
Bridgewater TAS 7030

Dear Cr Foster

## **AUDIT OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2004**

The audit of Council's Financial Report has now been completed and my audit report issued. A copy of the Financial Report, including my audit report, is enclosed.

### **Auditor-General's Report to Parliament**

I am also enclosing a draft version of the chapter relating to your Council for publication in our annual Report to Parliament. As it is scheduled for tabling the first week of November, your response by Friday, 29 October would be appreciated. Please contact Kate Tamayo of this office on 6233 4030 if you have any queries or comments in relation to the text.

### **General**

I have attached the draft management letter and close report from Wise Lord & Ferguson. I endorse their recommendations and request that the Trust's responses to these matters are forwarded to this Office as well as to Wise Lord & Ferguson.

It is disappointing to note that a number of recommendations made in 2002-03 remain unresolved, and I trust management is taking necessary measures to respond to all recommendations made.

I also note that Council continues not to comply with AAS 24 'Consolidated Accounts' regarding the consolidation of Microwise Pty Ltd. I continue to regard this non-compliance as immaterial, but I plan to review this as part of the 2004-05 audit.



Appreciation is expressed for the cooperation given to my officers during the course of the audit.

Yours sincerely



H M Blake  
**AUDITOR-GENERAL**

Enc.

# **BRIGHTON COUNCIL**

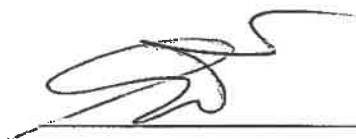
## **Statement by Principal Accounting Officer**

---

In our opinion:

- (a) the financial report set out on the following pages presents fairly the financial position of BRIGHTON COUNCIL as at 30 June 2004 and the results of its operations for the year then ended in accordance with applicable Accounting Standards, Urgent Issues Group Consensus Views and applicable legislation; and
- (b) the financial report has been prepared in accordance with the requirements of the Local Government Act (Tasmania) 1993.

**G. L. Dodge**  
**General Manager**



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**28<sup>th</sup> October 2004**



# STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2004.

	Notes	Actual 2004 \$	Budget 2004 \$	Actual 2003 \$
<b>REVENUES</b>				
<b>Revenues from ordinary activities</b>				
Rate Revenues	3(a)(i)	6,213,967	6,101,111	5,885,014
Interest	3(a)(ii)	146,625	85,000	108,048
Profit on Asset Disposal	3(a)(iii)	65,702	70,000	80,830
Reimbursement of Expenses Incurred	3(a)(iv)	22,733	20,000	20,308
Government Grants	3(a)(v)	2,511,292	2,332,205	2,257,616
User Charges	3(a)(vi)	1,132,551	1,143,019	1,205,559
Contributions	3(a)(vii)	592,762	600,000	199,909
Other	3(a)(viii)	640,153	273,000	262,814
Fees and Charges		992,226	694,195	664,371
Private Works Sales Proceeds		19,562	12,000	11,282
<b>Total revenues from ordinary activities</b>		<u>\$12,337,573</u>	<u>\$11,330,530</u>	<u>\$10,695,751</u>
<b>EXPENSES</b>				
Employee Costs	3(b)(i)	1,658,888	1,460,434	1,580,153
Depreciation	3(b)(ii)	1,857,487	1,707,427	1,852,633
Borrowing Costs	3(b)(iii)	388,893	369,711	425,469
Contributions	3(b)(iv)	586,471	525,210	554,285
Materials/Contracts & Other	3(b)(v)	4,468,725	4,372,421	4,064,973
Loss on HRWB revaluation	3(b)(vi)	0	0	1,420,208
Purchase of Water		892,000	870,746	877,823
Aldermanic Allowances & Expenses		83,511	81,700	82,307
Family Day Care Fee Relief Subsidy		845,214	852,000	774,926
Donations	4	89,617	78,000	90,934
Remissions Granted		63,801	55,000	59,401
<b>Total expenses from ordinary activities</b>		<u>\$10,934,607</u>	<u>\$10,372,649</u>	<u>\$11,783,112</u>
<b>Change in Net Assets from ordinary activities</b>		<u><u>\$1,402,966</u></u>	<u><u>\$957,881</u></u>	<u><u>-\$1,087,361</u></u>
Net Increase (decrease) in asset				
Revaluation Reserve Rising on				
on Revaluation of Non-Current Assets	27	0		4,765,675
<b>Total Revenue, Expense and</b>				
<b>Valuation Adjustments recognised</b>				
<b>Directly in Equity</b>		<u>\$0</u>		<u>\$4,765,675</u>
<b>Total Changes in Equity</b>		<u><u>\$1,402,966</u></u>		<u><u>\$3,678,314</u></u>

*The Statement of Financial Performance should be read in conjunction with the accompanying notes.*



# STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2004.

	Notes	2004 \$	2003 \$
<b>CURRENT ASSETS</b>			
Cash Assets	5	1,596,761	995,618
Receivables - Rates	6	339,933	498,669
Receivables - Other	6	302,836	418,940
Inventories	7	159,000	159,000
Other	8	185,540	161,795
<b>Total Current Assets</b>	2(b)	<u>\$2,584,070</u>	<u>\$2,234,022</u>
<b>NON CURRENT ASSETS</b>			
Land	9	1,942,264	1,942,264
Plant and Vehicles	10	730,836	477,402
Small Machinery	11	18,808	18,079
Furniture and Equipment	12	225,868	254,348
Buildings	13	4,434,261	4,279,798
Bridges	14	682,873	679,321
Sewerage	15	10,939,511	10,842,449
Drainage	16	8,464,621	8,512,854
Water	17	10,976,330	11,093,829
Roads	18	35,187,967	34,969,148
Other	20	5,884,115	5,547,885
<b>Total Non Current Assets</b>	2(b)	<u>\$79,487,454</u>	<u>\$78,617,377</u>
<b>Total Assets</b>		<u>\$82,071,524</u>	<u>\$80,851,399</u>
<b>CURRENT LIABILITIES</b>			
Payables	21	647,007	646,963
Interest Bearing Liabilities	22	505,280	477,605
Provisions	23	527,099	415,199
Other	24	436,001	139,259
<b>Total Current Liabilities</b>		<u>\$2,115,387</u>	<u>\$1,679,026</u>
<b>NON CURRENT LIABILITIES</b>			
Interest Bearing Liabilities	25	4,692,853	5,250,679
Provisions	26	28,101	89,477
<b>Total Non Current Liabilities</b>		<u>\$4,720,954</u>	<u>\$5,340,156</u>
<b>Total Liabilities</b>		<u>\$6,836,341</u>	<u>\$7,019,182</u>
<b>NET ASSETS</b>		<u><u>\$75,235,183</u></u>	<u><u>\$73,832,217</u></u>
<b>EQUITY</b>			
Reserves	27	21,118,805	21,118,805
Ratepayers Equity		54,116,378	52,713,412
<b>TOTAL EQUITY</b>		<u><u>\$75,235,183</u></u>	<u><u>\$73,832,217</u></u>

*The above statement of financial position should be read in conjunction with the accompanying notes.*





# STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2004

	Notes	2004 \$	2003 \$
<b>Cash Flows from Operating Activities</b>			
<b>Payments</b>			
Payments to Suppliers and Employees		(8,877,835)	(8,405,360)
Borrowing Costs		(388,893)	(425,469)
		<u>(9,266,728)</u>	<u>(8,830,829)</u>
<b>Receipts</b>			
Receipts from Ratepayers, Fees & Charges		9,334,105	8,375,732
Interest Received		146,625	108,048
		<u>9,480,730</u>	<u>8,483,780</u>
<b>Net Cash Outflow from Operating Activities</b>	31	<u>\$214,002</u>	<u>(\$347,049)</u>
<b>Cash Flows from Investing Activities</b>			
<b>Payments</b>			
Buildings		(244,868)	(331,671)
Plant and Vehicles & Machinery		(468,520)	(382,290)
Water Reticulation Assets		(126,389)	(43,093)
Roads, Bridges & Drainage Assets		(681,567)	(514,418)
Sewerage Assets		(249,613)	(108,754)
Furniture and Equipment		(65,447)	(119,804)
		<u>(1,836,404)</u>	<u>(1,500,030)</u>
<b>Proceeds from</b>			
Public Bodies Loan repayments		9,258	11,383
Other Assets		9,990	9,259
Sale of land		0	18,000
Hobart Water Dividends		128,880	89,991
Sales of Plant and Equipment Assets	3(a)(iii)	103,534	220,317
		<u>251,662</u>	<u>348,950</u>
<b>Net Cash Outflow from Investing Activities</b>		<u>(\$1,584,742)</u>	<u>(\$1,151,080)</u>
<b>Cash Flows from Financing Activities</b>			
Repayment of Borrowings		(539,409)	(457,294)
		<u>(539,409)</u>	<u>(457,294)</u>
<b>Cash Inflow from Government</b>			
Government Grants		<u>2,511,292</u>	<u>2,257,616</u>
<b>Net increase/(decrease) in Cash Held</b>		601,143	302,193
Cash at the Beginning of the Financial Year		995,618	693,425
<b>Cash at the End of the Financial Year</b>	5	<u>\$1,596,761</u>	<u>\$995,618</u>

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



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004

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# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004

## 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of this Financial Report are:

### (a) Basis of Accounting

The financial reports of Council have been prepared in accordance with Accounting Standards, Urgent Issues Group Consensus Views, other authoritative pronouncements of the Australian Accounting Standards Board and the Local Government Act 1993.

It has been prepared on the basis of historical costs and except where stated, does not take into account changing money values or current valuations of non-current assets.

The accounting policies have been consistently applied and, except where there is a change in accounting policy, are consistent with those of the previous year.

Where necessary, comparative information has been reclassified to achieve consistency in disclosure with current financial year amounts and other disclosures.

### (b) The Local Government Reporting Entity

Council prepares a general purpose financial report that encompasses all business and non-business operations which Council controls, either directly or through the operation of controlled entities. These reports will detail all funds, assets and liabilities over which Council exercises or may exercise control.

In the process of preparing the Brighton Council financial reports, the effects of transactions between Council and other controlled entities have been eliminated.

### (c) Major Classes of Assets

The major classes of assets are:

- Land
- Buildings
- Small machinery & tools
- Furniture & equipment
- Plant & vehicles
- Water Infrastructure
- Sewerage Infrastructure
- Road Infrastructure
- Drainage Infrastructure
- Bridge Infrastructure



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004

## 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### (d) Acquisition of Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets. Cost is determined as the fair value of the assets given as consideration, including architects fees and engineering design fees and all other costs incurred in getting the assets ready for use. Non-monetary assets received in the form of grants and donations are recognised as assets and revenues at their fair value at the date of receipt. Fair value means the amount for which an asset could be exchanged between a knowledgeable, willing buyer and a knowledgeable, willing seller in an arms length transaction.

### Revaluation of Non Current Assets

The Council has applied the revised July 2001 version of AASB 1041 "Revaluation of Non-Current Assets" for the first time from 1 July 2000. The standard requires each class of non-current asset to be measured on either cost or fair value basis. Council has applied AASB1041 as follows:

### Land and Land Held for Resale

The Council has adopted a fair value basis for land based upon valuations provided by the Valuer-General.

### Hobart Water Joint Authority

The Council has adopted a fair value basis this investment based upon the Brighton Council's percentage ownership in Hobart Water. Where percentage ownership is calculated based on the average water consumption of the Council as a percentage of the total water consumed by the owner Councils over a three year period ending 30 June 2004.

### Building, Bridges, Water, Sewerage and Drainage

The Council has adopted a fair value basis for Buildings, Bridges, Water, Sewerage and Drainage based upon replacement costs determined by Council engineering staff at each revaluation.

### Roads

The Council has adopted a fair value basis for roads based upon replacement cost as determined by Council engineering staff.

### Furniture and Fittings and Plant and Equipment

Furniture and Fittings and Plant and Equipment are recorded on a cost basis.

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004

## 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### (f) Recoverable amount of Non Current Assets valued on a cost basis.

The Council is a not for profit entity and does not hold Non-Current Assets for the purpose of generating cash flows. In accordance with AAS10 the recoverable amount test does not apply to Non-Current Assets where the future economic benefits comprising these assets are not primarily dependant on the assets ability to generate net inflows.

### (g) Depreciation of Non Current Assets

All non current assets, excluding land, are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential.

Depreciation is recognised on a straight line basis over the effective life of the asset, using rates reviewed annually.

Non current assets are those assets, which provide a benefit to Council extending beyond twelve months. The current applicable rates of depreciation are:

• Buildings	50 years
• Plant and vehicles	5-10 years
• Small machinery and tools	3-8 years
• Equipment and furniture	5-10 years
• Roads	48 years on average
• Hotmix	20-30 years
• Flush	15-30 years
• Gravel	3-10 years
• Pavement	60-100 years
• Earthworks	Infinite
• Kerb	60-80 years
• Footpath	20-50 years
• Table Drains	3-15 years
• Culverts	80 years
• Poles	30 years
• Drainage/sewerage assets	15-80 years
• Water supply assets	15-80 years
• Bridges	15-70 years

At June 30, 2003 Council performed an assessment of its road depreciation and has made some changes to the depreciation rates to reflect more accurately the lives of each road component. Road assets are divided into their component parts for depreciation purposes. Road components are listed above. Land under roads is not included in the carrying value of these assets.



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004

## 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### (h) Asset Recognition Thresholds

The following asset acquisition limits will apply; assets acquired with values below these limits will be expensed:

land	nil
buildings	\$5,000
small machinery and tools	\$500 - \$999
equipment and furniture	\$500
roads	\$5,000
water supply / drainage	\$2,500
bridges	\$10,000

### (i) Maintenance and Repairs

Maintenance and repair costs are expensed when incurred. If the maintenance costs significantly increase the economic life of an asset or the total value exceeds the written down carrying value, and the costs are consistent with the asset acquisition limits, then the costs will be capitalised.

### (j) Employee Entitlements

#### i. Wages and Salaries

A liability for wages & salaries is recognised, and measured as the amount unpaid at balance date at current pay rates including related on-costs in respect of employees' service up to that date.

#### ii. Annual, Sick and Long Service Leave

A liability of annual and long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to balance date. In assessing expected future payments, regard is had to expected future wage and salary levels and experience of employee departures and periods of service. A distinction is made between the current and non-current long service leave liabilities, current for leave presently due and non current for leave accrued but not yet due. Related on-costs have also been included in the employee calculation.

Liabilities for employee entitlements which are not expected to be settled within 12 months are discounted using the rates as determined by The Department of Treasury and Finance at balance date.

No liability is recognised for sick leave as this is non-vesting.

#### iii. Superannuation

The superannuation expense for the reporting period is the amount of the statutory contribution the Council makes to the Municipal Employees Assurance Scheme, administered by the Local Government Association of Tasmania, which provides benefits to the employees. The expense incorporates the amounts paid by Council on behalf of the employees to Tasplan scheme, as required under legislation.

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004

## 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### (k) Investments

Investments are brought to account at cost. Interest revenues are recognised as they accrue.

### (l) Land Held for Resale

Land held for development and/or resale is valued at the lower of cost or net realisable value. Cost includes the cost of acquisition, development and interest incurred on financing of that land during its development. Interest and other holding charges incurred after development is complete are recognised immediately as expenses. Revenues from sale of land are recognised in the operating statement on the signing of a valid, unconditional contract of sale.

Land and land held for resale are revalued at the date of each general valuation of property within the Municipality, the last such revaluation being 30th June 2000. Any revaluation increment or decrement is charged directly to the Asset Revaluation Reserve.

### (m) Revenue Recognition

#### i. Rates, Grants and Other Contributions

Rating revenues are recognised at the commencement of the rating period or when the rates are levied. Uncollected rates at balance date are recognised as receivables. Grants, donations and other contributions which are not subject to accompanying conditions that they be expensed in a particular manner, or for a particular purpose, are recognised as revenue in the reporting period when the Council obtains control over the assets comprising the contributions. Unreceived contributions over which Council has control are recognised as receivables. To the extent that grant monies have not, at balance date, been expensed in a manner or over a period, specified by a grantor, the nature of amounts relating to those undischarged conditions are disclosed in the Notes to the Accounts.

#### ii. Sales revenue

The gross proceeds of sales are included as revenue of the Council. The profit or loss on disposal of assets is brought to account at the date an unconditional contract of sale is signed.

#### iii. Interest Income

Interest income is recognised as it accrues.

### (n) Receivables

Rates and other debtors are carried at amounts due. The collectibility of debts is assessed at balance date and specific provision is made for any doubtful debts. Settlement terms are 30 days.

### (o) Payables

Liabilities are recognised for amounts to be paid in the future for goods or services received, whether or not billed to the Council. These amounts are usually paid within 30 days of recognition.



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(p) Interest Bearing Liabilities**

Bank loans are carried on the Statement of Financial Position at their principal amount. Interest expense is accrued at the contracted rate and included in accruals.

**(q) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from or payable to the ATO is included as a current asset or liability in the statement of financial position. Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flow arising from investing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

**(r) Adoption of Australian Equivalents to International Financial Reporting Standards**

In accordance with the Financial Reporting Council's strategic directive, Council will be required to prepare financial statements which comply with Australian equivalents to International Financial Reporting Standards (IFRS) in its financial report for the year ending 30th June 2006, and subsequent years. Council's financial report for that period will also need to disclose comparative amounts for the period ending 30th June 2005 prepared in accordance with Australian equivalents to IFRS.

Council is managing the transition to the Australian equivalents to IFRS by reviewing the new standards and assessing the impact that each standard is likely to have on financial systems requirements and financial position. Key staff are attending awareness and education sessions to assist with this process. At the date of preparing this report, Council is not aware of any new applicable standard which cannot be implemented using Council's current financial systems. Council's present view is that Australian equivalents to IFRS will not materially impact Council's financial performance or financial position.

FOR THE YEAR ENDED 30 JUNE 2003

**2 FUNCTIONS/ACTIVITIES OF THE COUNCIL**

- (a) Revenues, expenses and assets have been attributed to the following functions/activities, descriptions of which are set out in note 2(c)

Functions	Expenses		Grant Revenue		Other Revenue		Total Revenue		Increase/(Decrease) Operating Capability		Assets Attributed to Function/Activity	
	2004	2003	2004	2003	2004	2003	2004	2003	2004	2003	2004	2003
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Corporate Services	809,129	728,479			112,905	69,494	112,905	69,494				
Water Supply	1,617,107	1,568,991			2,095,654	1,918,676	2,095,654	1,918,676			10,976,330	11,093,829
Parks and Recreation	548,923	622,206	4,000	6,000	171,489	108,566	175,489	114,566			1,942,264	1,942,264
Drainage/Sewerage	1,491,166	1,405,114			1,960,897	1,681,831	1,960,897	1,681,831			19,404,132	19,355,303
Planning & Building	407,779	373,418			212,215	155,178	212,215	155,178				
Buildings	491,836	414,350			0	0	0				4,434,261	4,279,798
Roads/Bridges	1,885,595	1,758,156	161,000	150,000	298,525	21,105	459,525	171,105			35,870,840	35,648,469
Community Services	1,691,539	1,551,775	1,073,981	954,281	77,806	81,240	1,151,787	1,035,521				
Environmental Health	413,653	405,711			99,982	79,816	99,982	79,816				
Waste Management	742,356	767,266			579,983	532,157	579,983	532,157				
Unallocated Services	835,524	2,187,646	1,272,311	1,147,335	4,216,825	3,790,072	5,489,136	4,937,407			9,443,697	8,531,736
<b>TOTAL</b>	<b>\$10,934,607</b>	<b>\$11,783,112</b>	<b>\$2,511,292</b>	<b>\$2,257,616</b>	<b>\$9,826,281</b>	<b>\$8,438,135</b>	<b>\$12,337,573</b>	<b>\$10,695,751</b>	<b>\$1,402,966</b>	<b>-\$1,087,361</b>	<b>\$82,071,524</b>	<b>\$80,851,399</b>





# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004

**2. FUNCTIONS/ACTIVITIES of the COUNCIL (continued)**

**(b) Total assets shown in note 2(a) are reconciled with the amounts shown for assets in the Statement of Financial Position as follows:**

Current Assets	\$ 2,584,070
Non Current Assets	\$ 79,487,454
	<u>\$ 82,071,524</u>

**(c) The activities of Council are to be classified into the following functions:**

- \* Administration/Corporate Services  
Operation and maintenance of council chambers, administration offices, maintenance depots and plant and equipment, monitor revenue collections.
- \* Water Supply  
Construction, operation and maintenance of the water reticulation system, purchase and supply of bulk water.
- \* Parks and Recreation  
Development, operation and maintenance of parks, gardens, natural reserves and sporting facilities.
- \* Drainage/Sewerage  
Construction, operation and maintenance of drainage & sewerage works.
- \* Planning & Building Services  
Administration of the Town Planning Scheme and administration and co-ordination of building applications and monitoring the Building Code.
- \* Buildings  
Construction, operation and maintenance of council buildings.
- \* Roads/Bridges  
Construction and maintenance of the road system.
- \* Community Services  
Monitor the welfare of the community, child care, family day care, youth activities and aged care.
- \* Environmental Health Services  
Community health, environmental control, food surveillance, health standards, septic tank applications, pest control, dog and animal control, offensive trades, plumbing, places of public entertainment, caravan licences, complaints and counter disaster.
- \* Waste Management
- \* Operation of the waste transfer station, recycling programmes, monitoring and collection of refuse and sewerage collection and testing.
- \* Unallocated Services  
Other general services not specifically identifiable.



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>3 OPERATING REVENUES AND EXPENSES</b>		
<b>(a) Operating Revenues</b>	<b>Note</b>	
<b>(i) Rates Revenue</b>		
General	3,060,087	2,904,065
Garbage	460,576	440,912
Sewerage	1,557,149	1,481,848
Water	709,471	633,227
Fire Levy	364,941	359,236
Penalties	61,743	65,726
	<u>\$6,213,967</u>	<u>\$5,885,014</u>
<b>(ii) Interest Revenue</b>		
Interest received or due and receivable from:		
Investments	146,625	108,048
	<u>\$146,625</u>	<u>\$108,048</u>
<b>(iii) Profit from Disposal of Property, Plant, Land and Equipment</b>		
Proceeds from Disposal	103,534	220,317
less written down current cost	(37,832)	(139,487)
Gain on Disposal	<u>\$65,702</u>	<u>\$80,830</u>
<b>(iv) Recoveries and Reimbursements</b>		
<b>Reimbursements of Costs Incurred</b>		
Welfare Administration	22,733	20,308
	<u>\$22,733</u>	<u>\$20,308</u>
<b>(v) Grant Revenues</b>		
Grants were received in respect of the following:		
Family Day Care	1,044,887	927,590
School Holiday Program	20,003	16,691
Black Spot Funding	9,091	10,000
Commonwealth Tax Sharing	1,205,220	1,145,335
Roads to Recovery	161,000	150,000
Aust Greenhouse Office	4,000	6,000
NHT Funding	30,000	0
LGAT	6,000	0
Department State Development	20,000	0
Mast	9,091	0
Youth Week	2,000	2,000
<b>Total Grants</b>	<u>\$2,511,292</u>	<u>\$2,257,616</u>



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004.

	Note	2004 \$	2003 \$
<b>3 OPERATING REVENUES AND EXPENSES (continued)</b>			
<b>(vi) User Charges</b>			
Water Consumption Charge		999,945	1,080,656
Plant/Flocon Hire		16,565	44,820
Refuse Site Entrance Fees		116,041	80,083
		<u>\$1,132,551</u>	<u>\$1,205,559</u>
<b>(vii) Contributions</b>			
Infrastructure Assets		592,762	199,909
		<u>\$592,762</u>	<u>\$199,909</u>
<b>(viii) Other</b>			
Community Newsletter		2,800	6,331
Microwise Australia	34	162,253	166,492
Recoup prior year valuation loss	20	346,220	0
Hobart Water Dividend		128,880	89,991
		<u>\$640,153</u>	<u>\$262,814</u>
<b>(b) Operating Expenses</b>			
<b>(i) Employee Costs</b>			
Wages and Salaries		1,317,226	1,251,492
Superannuation		214,199	179,224
Other Employee Related Expenses		127,463	149,437
		<u>\$1,658,888</u>	<u>\$1,580,153</u>
Actual Wages & Salaries for 2004 were \$2,054,261 (\$1,784,596 for 2003) according to the taxation Summary. Other Wages & Salaries are costed to infrastructure maintenance and capital improvements.			
<b>(ii) Depreciation Expense</b>			
Plant and Vehicles		171,782	145,611
Buildings		90,405	83,772
Small Machinery		4,944	5,833
Bridges		35,225	35,841
Sewerage Assets		310,486	307,820
Drainage Assets		150,371	149,471
Water Assets		334,553	332,975
Road Assets		665,995	676,093
Equipment and Furniture		93,726	115,217
		<u>\$1,857,487</u>	<u>\$1,852,633</u>
<b>(iii) Financial Costs</b>			
Borrowing cost expense interest on debt		388,893	425,469
		<u>\$388,893</u>	<u>\$425,469</u>

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>3 OPERATING REVENUES AND EXPENSES (continued)</b>		
<b>(iv) Contributions</b>		
State Fire Commission Levy	316,628	317,590
State Library Levy	120,878	102,853
Tas. Canine Defence League Contribution	35,510	34,614
Local Govt. Association of Tasmania	22,918	19,397
Valuation Charges	31,932	22,543
Planning Levy	51,805	48,488
Southern Tasmanian Councils Association	6,800	8,800
	<u>\$586,471</u>	<u>\$554,285</u>
<b>(v) Materials/Contracts &amp; Other</b>		
Street Lighting	111,525	113,389
Solid Waste Contract	449,008	497,877
Contract Recycling	96,917	102,496
Treatment Plant Permit Reports	37,824	0
Tipping Fees	110,096	123,850
Jordan River NHT Expenditure	0	36,789
On Site Waste Disposal Trials	3,564	6,605
Microwise Australia	34 93,403	116,549
Community Newsletter	39,530	54,406
Road & Bridge Maintenance	385,687	324,536
Sewerage Maintenance	520,804	482,389
Water Maintenance	164,927	141,480
Reserve Maintenance	427,459	480,887
Building Maintenance	253,082	189,773
Internal contractors	371,256	314,329
Other materials & contracts	1,403,643	1,079,618
	<u>\$4,468,725</u>	<u>\$4,064,973</u>
<b>(vi) Significant Items</b>		
Loss on HRWB revaluation	0	1,420,208
	<u>\$0</u>	<u>\$1,420,208</u>

The Hobart Regional Water Board is owned by a joint authority comprising eight councils in Southern Tasmania. The Hobart Regional Water Board has re-assessed Brighton Council's portion of ownership as at 30 June 2004.

## **4 2003/04 DONATIONS APPROVED: GRANTS AND BENEFITS REGISTER - (SECTION 77 LOCAL GOVERNMENT ACT 1993)**

Anglicare	0	200
Dedolph Tara	250	0
Bridgewater/Brighton Online Access centre Halls & Grounds	10,400	6,612
Bridgewater High School	560	1,560
Bridgewater Primary School	1,060	60
Bridgewater PCYC	0	984



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004.

		2004 \$	2003 \$
<b>4</b>	<b>2003/04 DONATIONS APPROVED (continued)</b>		
	Bridgewater United Soccer Club	500	0
	Bridgewater United Soccer Club Halls & Grounds	1,400	3,660
	Brighton Agricultural Society	500	500
	Brighton Agricultural Society Halls & Grounds	2,336	1,642
	Brighton Bowls Club	2,000	0
	Brighton Cricket Team	250	0
	Brighton Football Club	3,075	4,500
	Brighton Football Club Halls & Grounds	2,400	2,325
	Brighton Garden Club	5,100	0
	Brighton Junior Football Club Halls & Grounds	1,800	1,913
	Brighton Primary School	110	110
	Brighton Primary School Halls & Grounds	0	150
	Brighton Soccer Club Halls & Grounds	2,080	2,870
	Brighton Truck Show Halls & Grounds	0	1,642
	Bugeido Karate Halls & Grounds	2,772	3,300
	BURP Inc	35,000	35,000
	Churchill Nevanka	75	0
	Claremont College	50	50
	Clay Jade	75	0
	Coombes Mary-Anne	250	0
	Crime Stoppers Tasmania	500	0
	Curran James	75	
	Cycling South	0	300
	Cycling South Halls & Grounds	0	6,330
	Davis Troy	0	75
	Derks Tamika	0	250
	Derwent Valley Country Music	500	0
	Dilger Mathew	0	75
	East Derwent Knights Soccer	0	1,000
	East Derwent Little Athletics	0	2,000
	East Derwent Little Athletics Halls & Grounds	1,680	1,450
	Free Lauren	75	0
	Gagebrook Primary School	60	60
	Gagebrook Safety House	100	0
	GKR Karate Halls & Grounds	264	0
	Graham Belinda	0	250
	Greenpoint Primary School	60	60
	Haddrick Christy-Lee	250	250
	Herbert Kayla	0	75
	Herdsmen Cove Primary School	60	60
	Jordan River Services	0	1,000
	Lang Steven	250	0
	Langley Joshua	250	250
	Liddell Sally	0	250
	Local Government Association of Tasmania	0	600
	National Capital Authority	0	91
	Northern & Central Junior Cricket Association Halls & Grounds	540	735

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>4 2003/04 DONATIONS APPROVED (continued)</b>		
Northern Suburbs Christian School	60	60
Old Beach Fire Brigade	0	400
Old Beach Guides	0	264
Patmore Tara	75	0
Pixie Childcare Centre	0	254
Pontville Heritage Association	0	1,000
Relay For Life Cancer Council	100	0
Richardson Chase	75	0
Scott Jessica	75	0
SES	9,565	0
Smith Justin	0	250
Soroptimist International	250	0
St Paul's Primary School	60	60
Southern Junior Football League	600	240
Southern Tas Qtr Horse Association	0	70
Tasmania Special Children's Christmas Party	200	200
Tasmanian Canine Defence League	0	760
Tas Crabbet Horse Club	100	0
Tasmanian Masters Athletics	500	0
Taylor Jane	0	250
Tea Tree Community Association	1,000	2,000
Tea Tree Hall	0	1,000
Tea Tree Golf Club	0	1,000
Tibballs Michael	0	250
Veteran Car Club	0	62
Wilson Emily	0	75
Young Samantha	250	0
	<u>\$89,617</u>	<u>\$90,434</u>

## 5 CURRENT ASSETS - CASH

Cash at Bank	234,917	712
Cash on hand	4,337	2,950
Investments	1,357,507	991,956
	<u>\$1,596,761</u>	<u>\$995,618</u>

For the purposes of the statement of cash flows, cash includes cash on hand and in bank and investments in money market accounts or short term deposits, net of any outstanding bank overdrafts.

Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the statement of financial position as above.

## 6 CURRENT ASSETS - RECEIVABLES

Rates Receivables	<u>\$339,933</u>	<u>\$498,669</u>
Other Receivables		
Water Consumption	195,968	249,212
Other Debtors	110,173	174,977
Less provision for Doubtful Debts	(3,305)	(5,249)
	<u>\$302,836</u>	<u>\$418,940</u>



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>7 CURRENT ASSETS - INVENTORIES</b>		
Land held for resale	<u>\$159,000</u>	<u>\$159,000</u>
Represents land purchased as part of an industrial estate at Bridgewater.		
<b>8 CURRENT ASSETS - OTHER</b>		
Accrued Revenue	166,478	133,887
Work in progress	9,071	16,549
Prepayments	0	2,101
Loans & Advances	<u>9,991</u>	<u>9,258</u>
	<u>\$185,540</u>	<u>\$161,795</u>
<b>9 NON CURRENT ASSETS - LAND</b>		
Land - at Valuation	<u>\$1,942,264</u>	<u>\$1,942,264</u>
<b>10 NON CURRENT ASSETS - PLANT AND VEHICLES</b>		
Plant and Vehicles at Cost	1,168,804	874,519
less Accumulated Depreciation	<u>(437,968)</u>	<u>(397,117)</u>
	<u>\$730,836</u>	<u>\$477,402</u>
<b>11 NON CURRENT ASSETS - SMALL MACHINERY</b>		
Small Machinery at Cost	93,850	93,204
less Accumulated Depreciation	<u>(75,042)</u>	<u>(75,125)</u>
	<u>\$18,808</u>	<u>\$18,079</u>
<b>12 NON CURRENT ASSETS - FURNITURE AND EQUIPMENT</b>		
Furniture and Equipment at Cost	947,015	977,477
less Accumulated Depreciation	<u>(721,147)</u>	<u>(723,129)</u>
	<u>\$225,868</u>	<u>\$254,348</u>
<b>13 NON CURRENT ASSETS - BUILDINGS</b>		
Buildings at Fair Value	4,765,115	4,520,247
less Accumulated Depreciation	<u>(330,854)</u>	<u>(240,449)</u>
	<u>\$4,434,261</u>	<u>\$4,279,798</u>
<b>14 NON CURRENT ASSETS - BRIDGES</b>		
Bridges at Fair Value	1,720,503	1,681,726
less Accumulated Depreciation	<u>(1,037,630)</u>	<u>(1,002,405)</u>
	<u>\$682,873</u>	<u>\$679,321</u>
<b>15 NON CURRENT ASSETS - SEWERAGE</b>		
Sewerage Assets at Fair Value	17,740,409	17,332,861
less Accumulated Depreciation	<u>(6,800,898)</u>	<u>(6,490,412)</u>
	<u>\$10,939,511</u>	<u>\$10,842,449</u>

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>16 NON CURRENT ASSETS - DRAINAGE</b>		
Drainage Assets at Fair Value	12,131,848	12,029,710
less Accumulated Depreciation	(3,667,227)	(3,516,856)
	<u>\$8,464,621</u>	<u>\$8,512,854</u>
<b>17 NON CURRENT ASSETS - WATER RETICULATION</b>		
Water Reticulation Assets at Fair Value	18,790,463	18,573,409
less Accumulated Depreciation	(7,814,133)	(7,479,580)
	<u>\$10,976,330</u>	<u>\$11,093,829</u>
<b>18 NON CURRENT ASSETS - ROADS</b>		
Road Assets at Fair Value	41,738,256	40,853,442
less Accumulated Depreciation	(6,550,289)	(5,884,294)
	<u>\$35,187,967</u>	<u>\$34,969,148</u>

Fair Value of road assets is based on valuations prepared by the Engineering Department in association with Pitt & Sherry as at 30 June 2003.

## 19 FIXED ASSETS RECONCILIATION

### Land

Carrying amount at the beginning of the year	1,942,264	1,929,264
Additions	0	13,000
Carrying amount at the end of the year	<u>\$1,942,264</u>	<u>\$1,942,264</u>

### Plant and vehicles

Carrying amount at the beginning of the year	477,402	380,009
Additions	462,182	364,291
Disposals	(36,966)	(121,287)
Depreciation	(171,782)	(145,611)
Carrying amount at the end of the year	<u>\$730,836</u>	<u>\$477,402</u>

### Small machinery

Carrying amount at the beginning of the year	18,079	23,911
Additions	5,673	0
Depreciation	(4,944)	(5,832)
Carrying amount at the end of the year	<u>\$18,808</u>	<u>\$18,079</u>

### Furniture and equipment

Carrying amount at the beginning of the year	254,347	249,962
Additions	66,113	119,804
Disposals	(866)	(202)
Depreciation	(93,726)	(115,217)
Carrying amount at the end of the year	<u>\$225,868</u>	<u>\$254,347</u>



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>19 FIXED ASSETS RECONCILIATION (continued)</b>		
<b>Buildings</b>		
Carrying amount at the beginning of the year	4,279,798	4,031,899
Additions	244,868	331,670
Disposals	0	0
Depreciation	(90,405)	(83,771)
Carrying amount at the end of the year	<u>\$4,434,261</u>	<u>\$4,279,798</u>
<b>Bridges</b>		
Carrying amount at the beginning of the year	679,321	663,683
Additions	38,778	51,479
Disposals	0	0
Depreciation	(35,225)	(35,841)
Carrying amount at the end of the year	<u>\$682,874</u>	<u>\$679,321</u>
<b>Sewerage</b>		
Carrying amount at the beginning of the year	10,842,450	10,990,267
Additions	407,547	160,003
Disposals	0	0
Depreciation	(310,486)	(307,820)
Carrying amount at the end of the year	<u>\$10,939,511</u>	<u>\$10,842,450</u>
<b>Drainage</b>		
Carrying amount at the beginning of the year	8,512,854	8,590,270
Additions	102,138	72,055
Disposals	0	0
Depreciation	(150,371)	(149,471)
Carrying amount at the end of the year	<u>\$8,464,621</u>	<u>\$8,512,854</u>
<b>Water Reticulation</b>		
Carrying amount at the beginning of the year	11,093,829	11,324,212
Additions	217,054	102,592
Disposals	0	0
Depreciation	(334,553)	(332,975)
Carrying amount at the end of the year	<u>\$10,976,330</u>	<u>\$11,093,829</u>
<b>Roads</b>		
Carrying amount at the beginning of the year	34,969,148	30,412,523
Additions	884,814	467,043
Disposals	0	0
Depreciation	(665,995)	(676,093)
Adjustment due to revaluation	0	4,765,675
Carrying amount at the end of the year	<u>\$35,187,967</u>	<u>\$34,969,148</u>



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>20 NON CURRENT ASSETS - OTHER</b>		
Hobart Water Joint authority at Fair Value	5,799,177	5,452,957
Loan Debtors	84,938	94,928
	<u>\$5,884,115</u>	<u>\$5,547,885</u>

The Hobart Regional Water Board is owned by a joint authority comprising eight councils in Southern Tasmania. The Hobart Regional Water Board has re-assessed Brighton Council's portion of ownership as at 30 June 2004.

<b>21 CURRENT LIABILITIES - PAYABLES</b>		
Trade Creditors	5,628	2,465
Accrued Expenses	641,379	644,498
	<u>\$647,007</u>	<u>\$646,963</u>

<b>22 CURRENT LIABILITIES - INTEREST BEARING LIABILITIES</b>		
<b>Secured</b>		
Private Loans	<u>\$505,280</u>	<u>\$477,605</u>

<b>23 CURRENT LIABILITIES - PROVISIONS</b>		
<b>Employee Leave Entitlements Provisions</b>		
Annual Leave	236,438	204,247
Long Service Leave	290,661	210,952
	<u>\$527,099</u>	<u>\$415,199</u>

<b>24 CURRENT LIABILITIES - OTHER</b>		
Deposits Held in Trust	436,001	139,259
	<u>\$436,001</u>	<u>\$139,259</u>

Deposits includes monies held in respect of damage indemnity, facilities booking and various performance related sureties.

<b>25 NON CURRENT LIABILITIES - INTEREST BEARING LIABILITIES</b>		
<b>Secured</b>		
Private Loans	<u>\$4,692,853</u>	<u>\$5,250,679</u>

**Security for Borrowings** 5,198,133 5,728,284

The loans are secured over the general rates of the Council.

## Financing Arrangements

Council does not currently utilise access to any overdraft facilities. Council has corporate credit cards with a combined limit of \$10,000. The current policy of Council is to minimise all borrowings and reduce existing debt.



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>26 NON CURRENT LIABILITIES - PROVISIONS</b>		
Employee Leave Entitlements Provisions		
Long Service Leave	\$28,101	\$89,477
The provision for long service leave is established at a level sufficient to cover the liability due to employees for leave due in the current financial year plus accrued entitlements due. An inflation factor of 3.0% has been applied where applicable.		
<b>27 RESERVES</b>		
Building Revaluation	790,274	790,274
Water Revaluation	3,292,252	3,292,252
Sewerage Revaluation	606,859	606,859
Drainage Revaluation	1,479,017	1,479,017
Road Revaluation	14,914,818	14,914,818
Public Open Space	35,585	35,585
	<u>\$21,118,805</u>	<u>\$21,118,805</u>
<b>Movements during the year</b>		
<b>(a) Building Revaluation</b>		
Balance at beginning of year	790,274	790,274
Balance at end of year	<u>\$790,274</u>	<u>\$790,274</u>
<b>(b) Water Revaluation</b>		
Balance at beginning of year	3,292,252	3,292,252
Balance at end of year	<u>\$3,292,252</u>	<u>\$3,292,252</u>
<b>(c) Sewerage Revaluation</b>		
Balance at beginning of year	606,859	606,859
Balance at end of year	<u>\$606,859</u>	<u>\$606,859</u>
<b>(d) Drainage Revaluation</b>		
Balance at beginning of year	1,479,017	1,479,017
Balance at end of year	<u>\$1,479,017</u>	<u>\$1,479,017</u>
<b>(e) Road Revaluation</b>		
Balance at beginning of year	14,914,818	10,149,143
Revaluation increment/(decrement)	0	4,765,675
Balance at end of year	<u>\$14,914,818</u>	<u>\$14,914,818</u>
<b>(f) Public Open Space</b>		
Balance at beginning of year	35,585	35,585
Balance at end of year	<u>\$35,585</u>	<u>\$35,585</u>
<b>Total movements during the year</b>		
Balance at beginning of year	21,118,805	16,353,130
Revaluation increment/(decrement)	0	4,765,675
Balance at end of year	<u>\$21,118,805</u>	<u>\$21,118,805</u>

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>Nature and purpose of reserves</b>		
<b>Asset Revaluation</b>		
The asset revaluation reserve includes the net revaluation increments and decrements arising from the revaluation of non-current assets in accordance with AASB1041. An amount of \$6,203,987 is not available for future asset write downs as a result of using the deemed cost election for buildings, water, sewerage and drainage when adopting AASB1041.		
<b>Public Open Space</b>		
Section 117 of the Local Government (Building and Miscellaneous Provisions) Act 1993 requires Council to hold money raised as cash in lieu of public open space on trust.		
<b>Equity Reconciliation</b>		
Total equity at beginning of year	73,832,217	70,153,903
Change in net assets recognised in the statement of financial performance	1,402,966	(1,087,361)
Net increase (decrease) in asset revaluation reserve	0	4,765,675
	<u>\$75,235,183</u>	<u>\$73,832,217</u>

## 28 CONTINGENCIES

There are currently no claims against the Council, its Councillors or any officers which are likely to result in any material liability against Council.

## 29 COMMITMENTS FOR EXPENDITURE

### (a) Capital Commitments

There are no capital expenditure commitments as at balance date.

### (b) Operating Commitments

There are no operating expenditure commitments as at balance date.

### (c) Finance Lease Commitments

There were no items of expenditure contracted under finance lease at balance date.

### (d) Operating Lease Commitments

Future operating lease commitments not provided for in the financial statements and payable: Within one year

One year or later and no later than five years	15,240	15,240
	34,290	49,530
	<u>\$49,530</u>	<u>\$64,770</u>



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004.

	2004 \$	2003 \$
<b>30 SUPERANNUATION</b>		
Brighton Council contributes in respect of its employees to a superannuation plan established for all Local Governments in the State. In accordance with the statutory requirements, the Council contributes to the Quadrant Superannuation Fund amounts determined by the Plan's actuary. \$219,535 was paid during the year ending 30 June 2004. Assets accumulate in the Fund to meet members' benefits as they accrue. If the assets of the Fund were insufficient to satisfy benefits payable to its beneficiaries, Council would be required to meet its share of the deficiency. No liability of Council has been recognised as at the reporting date in respect of the superannuation benefits for its employees. The most recent actuarial report indicates that as at 30 June 2002, the Scheme's assets were sufficient to satisfy all benefits that would have been vested under the Scheme in the event of: termination of the scheme, voluntary termination of the employment of each employee on the initiative of that employee, and compulsory termination of the employment of each employee of the employer.		
<b>31 RECONCILIATION OF INCREASE (DECREASE) IN NET ASSETS RESULTING FROM OPERATIONS TO CASH OUTFLOW FROM OPERATING ACTIVITIES.</b>		
<b>Increase/(Decrease) in net assets resulting from operations</b>	<u>\$1,402,966</u>	<u>-\$1,087,361</u>
Items not involving cash		
Non Cash Contributions	(592,762)	(199,909)
Recoup prior year valuation loss	(346,220)	
Depreciation Expense	1,857,487	1,852,633
	<u>\$918,505</u>	<u>\$1,652,724</u>
Revenues from Government		
Government Grants	<u>(\$2,511,292)</u>	<u>(\$2,257,616)</u>
Investing Activity		
Hobart Water Dividends	(128,880)	(89,991)
Net profit on Disposal of Plant and Equipment	(65,702)	(80,830)
	<u>(\$194,582)</u>	<u>(\$170,821)</u>
Change in Operating Assets and Liabilities		
(Increase)/Decrease in Rates Receivables	158,736	82,927
(Increase)/Decrease in Other Debtors	116,104	(43,974)
(Increase)/Decrease in Other Assets	(23,745)	1,353,296
Increase/(Decrease) in Creditors	44	(31,978)
Increase/(Decrease) in Provision for Employee Entitlements	50,524	39,372
Increase/(Decrease) in Other Liabilities	296,742	116,382
	<u>\$598,405</u>	<u>\$1,516,025</u>
<b>Net Cash Outflow from Operating Activities</b>	<u><u>\$214,002</u></u>	<u><u>(\$347,049)</u></u>

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



FOR THE YEAR ENDED 30 JUNE 2004.

2004  
\$

2003  
\$

## 32 ADDITIONAL FINANCIAL INSTRUMENT DISCLOSURES:

### (a) Interest Rate Risk:

The Council's exposure to interest rate risk and the effective weighted average interest rate for classes of financial assets and liabilities is set out below:

		Fixed interest maturing in:				Non-interest bearing	TOTAL	
	Note	Floating interest rate	1 year or less	Over 1 to 5 years	More than 5 years		\$	\$
<b>Financial assets 2004</b>								
Cash	5	239,254						239,254
Receivables	6	535,901				106,868		642,769
Investments	5	1,357,507						1,357,507
		\$2,132,662				\$106,868		\$2,239,530
Weighted avg. interest		6.85%				0.00%		

### Financial liabilities 2004

Loans	22,25		505,280	2,926,089	1,766,764		5,198,133
Accounts payable	21					647,007	647,007
			\$505,280	\$2,926,089	\$1,766,764	\$647,007	\$5,845,140
Weighted avg. interest			6.96%	6.98%	7.48%	0.00%	

### Financial assets 2003

Cash	5	3,662					3,662
Receivables	6	747,881				169,728	917,609
Investments	5	991,956					991,956
		\$1,743,499				\$169,728	\$1,913,227
Weighted avg. interest		7.86%				0.00%	

### Financial liabilities 2003

Loans	22,25		477,605	2,840,045	2,410,634		5,728,284
Accounts payable	21					646,963	646,963
			\$477,605	\$2,840,045	\$2,410,634	\$646,963	\$6,375,247
Weighted avg. interest			6.99%	7.00%	7.37%	0.00%	

### (b) Net Fair Values of Financial Assets and Liabilities:

The carrying amounts of cash, accounts receivable, investments and accounts payable approximate net fair value. The loan portfolio owed by Council has been reviewed by Tascorp effective 30 June 2004. Following this review, it was determined that, having regard to the fixed rate of interest applicable for the remaining life of each loan, the approximate net fair value (which equates to current market value) is \$5,341,685 compared to the actual value of \$5,198,133.

### (c) Credit Risk:

Council undertakes dealings with a large number of customers, none of which is materially significant.



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004.

## 33 STATEMENT OF SIGNIFICANT BUSINESS ACTIVITIES OF COUNCIL

Brighton Council has classified its Water and Sewerage maintenance and construction as Significant Business Activities as provided by section 84(2)(da) of the Local Government Act 1993. Statement of Cost of Operations for the year ending 30 June 2004

	2004 \$		2003 \$	
<b>Revenue</b>	<b>Water</b>		<b>Sewerage</b>	
	<b>2004</b>	<b>2003</b>	<b>2004</b>	<b>2003</b>
Rates & Interest	709,471	654,871	1,557,149	1,481,848
User Charges	1,295,518	1,204,305	143,676	76,678
Contributions	90,665	59,500	260,073	123,305
<b>Total Revenue</b>	<b>\$2,095,654</b>	<b>\$1,918,676</b>	<b>\$1,960,898</b>	<b>\$1,681,831</b>
<b>Expenditure</b>				
Employee Costs	114,284	105,689	113,138	102,337
Materials, Contracts & Other	1,107,114	1,062,850	995,136	915,067
Interest	61,156	67,478	72,405	79,890
<b>Capital Costs</b>				
Depreciation	334,553	332,975	310,486	307,820
Opportunity Cost of Capital	995,553	1,006,210	992,214	983,410
<b>Indirect</b>				
Engineering & Admin	96,779	93,113	91,947	82,782
<b>Competitive Neutrality Costs</b>				
Fringe Benefit Tax	0	0	0	0
Stamp Duty	0	0	0	0
Council Rates & Land Tax	3,831	3,809	3,293	3,278
Loan Guarantee Fee	3,678	4,054	4,355	4,799
Notional Income Tax	112,278	74,613	111,041	55,757
<b>Total Expenditure</b>	<b>\$2,829,226</b>	<b>\$2,750,791</b>	<b>\$2,694,015</b>	<b>\$2,535,140</b>

# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT



## FOR THE YEAR ENDED 30 JUNE 2004.

Competitive Neutrality costs are shown to give an indication of the costs council would have to meet if the significant business activities as detailed, operated within the private sector.

In preparing the information disclosed in relation to significant business activities the following assumptions have applied.

- \* The notional opportunity cost capital was calculated by an interest rate of 9% which council has determined as an appropriate interest rate adjusted for a risk margin.
- \* Fringe Benefit tax is applied to actual costs where applicable
- \* It is assumed that stamp duty is too negligible to include
- \* Council Rates and Land Tax are applied directly to applicable properties currently exempt.
- \* Loan guarantee fees are calculated on the loan outstanding for each activity multiplied by a rate of .45% as determined by Treasury.
- \* Income Tax equivalents were calculated by an applicable taxation rate of 30% applied to the notional accounting profit.

## 34 MICROWISE AUSTRALIA PTY LTD

Microwise Australia is an incorporated entity that has been formed by Brighton Council to:

- Own and manage the intellectual property contained in the PropertyWise software product.
- Create and develop new software products to meet the identified needs of existing and potential customers within local government and other public and private sectors.
- Provide software maintenance and technical support to existing customers.
- Provide upgrades and enhancements to a portfolio of products.
- Manage the relationship with marketing organisations to achieve market coverage and representation.

	2004	2003
	\$	\$
<b>Financial Performance</b>		
Revenue	162,253	166,492
Expenditure	93,403	116,549
Profit/(Loss)	<u>\$68,850</u>	<u>\$49,943</u>
<b>Brighton Council Equity</b>	<u>\$149,225</u>	<u>\$139,999</u>

The Financial Performance excludes any internal transactions with Brighton Council.

Microwise Australia has been consolidated in the current year financial statements.

The financial statements only identify the consolidated revenue and expenditure under notes 3(a) and 3(b)-(v) respectively due to immateriality.

### The directors of Microwise Australia include:

- Cllr Tony Foster
- Mr. Geoff Dodge
- Mr. Greg Davoren



# NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2004.

2004	2003
\$	\$

## 35 REGISTER OF INTERESTS

**Interests of Councillors notified to the General Manager in respect of any body or organisation with which the Council has major financial dealings.**

Councillor & Position	Interest
Cr Tony Foster (Mayor)	No interest declared.
Cr Ted Jeffries (Deputy Mayor)	No interest declared.
Cr Barbara Curran	No interest declared.
Cr Kate Fitzpatrick	No interest declared.
Cr Peter Geard	No interest declared.
Cr Frances Mowling	No interest declared.
Cr Philip Owen	No interest declared.
Cr Geoff Taylor	No interest declared.

## 36 AUDIT DISCLOSURE

Audit services:

2004	2003
\$	\$
<u>\$13,883</u>	<u>\$19,424</u>