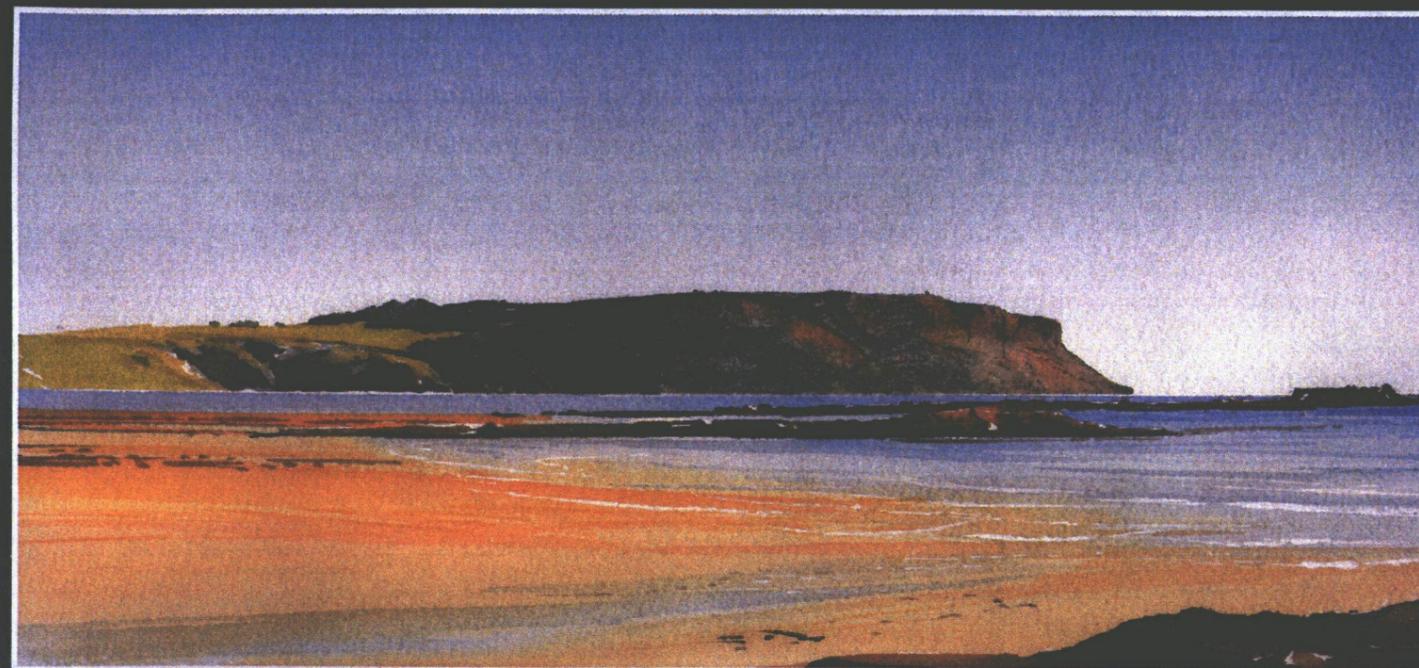


WARATAH-WYNYARD COUNCIL

1999 ANNUAL REPORT



cover design & layout
NICHE GRAPHICS



Painting by Nigel Lazenby



A word from the Mayor



I am delighted to have the opportunity to present the 1998/99 Annual Report of Waratah-Wynyard Council.

It has been an eventful and busy year for Council on a number of fronts and, apart from the normal day to day operational activity, there have been several "stand-out" issues which, in my opinion, warrant particular comment.

The first of these was Council's decision to seize the chance to remove from Goldie Street the disruption and safety hazards presented by the BP Service Station adjacent to the Post Office. It's action to offer a leasehold tenancy over its Jackson Street land adjoining the town's main off street car park as a swap for the Goldie Street property paid dividends not only in relation to improved safety but because Council will be able to redevelop this strategically important main street site. It received a pleasing response to its call for public suggestions for future use of the land and the Committee appointed to assess the suggestions has recommended that it be developed as community space. In the short term, Council has to wait on environmental clearance of the site following the decontamination works which were necessary.

The Council received considerable criticism for providing an alternative site for the displaced retail petrol outlet, its action being seen as opposing the interests of other fuel outlets in the town. The fact is that had Council not taken the action it did, a much busier outlet would have been rebuilt on the Goldie Street site.

During the year Council also received a call to establish a youth venue in Wynyard. A public meeting was held in October which resulted in formation of a steering committee and a request that Council support such a venue both in principle and financially. In March, Council received and considered two excellent submissions for conduct of such a venue; one from Fusion Australia and the other from the Burnie City Council Youth Team. Council chose the Fusion option and is currently searching for premises suitable for this purpose. It hopes to have the venue operating at the earliest possible date.

The other significant event during the year was the State Government project to define a route for a rail spur to connect the site of the Crest Resources magnesite deposit at West Takone with the North West Main Line. A Study conducted by the Department of Transport identified a preferred route which traversed substantial private land in Myalla and Milabena. Owners of property in the selected corridor mounted an

effective campaign to demonstrate that there were suitable alternative routes which had not been sufficiently investigated. The Government, after assessing these alternatives, ultimately agreed to an alignment further west of Milabena - Myalla which considerably reduced impact on developed land. From Council's view it was very pleasing to see a mutually acceptable solution to this problem eventuate.

In relation to town planning there were several issues which arose including the draft State Policy on Protection of Agricultural Land which is intended to prevent prime agricultural land from use for purposes other than agriculture. There are significant problems foreseen in relation to the policy and it could be some time before the Government will be able to finalise its form and application.

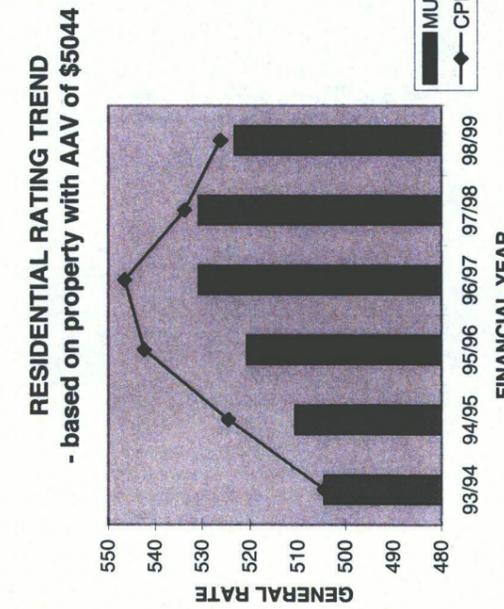
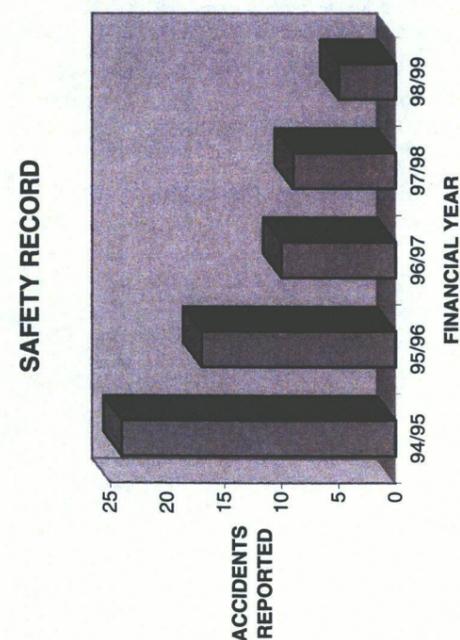
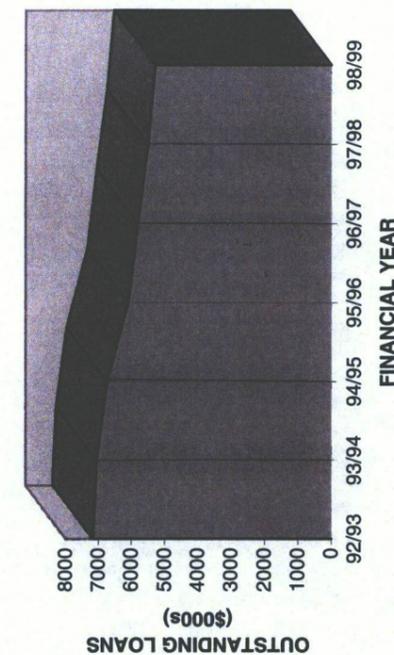
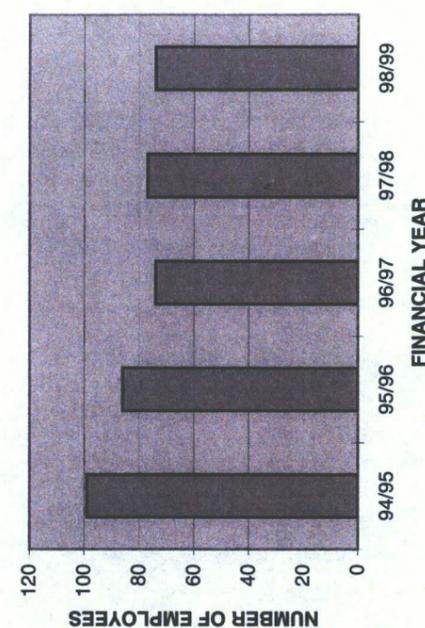
In a local context Council received an application for rezoning of existing farmland adjacent to the Fossil Bluff subdivision to permit an extension of residential development in that area. This proposal, if it proceeds, will undoubtedly require careful consideration by Council given the geo-technical requirements likely to be associated with it and it will encounter strong criticism from some quarters. At this point however, I think it is fair to say Council is supportive of the proposal which would add considerably to the land stock in the district available for potential home builders or buyers.

It is also pleasing to record that Council is making good progress towards preparation of a new planning scheme to cover the whole municipal area. It is expected the Scheme will follow the State Model Planning Scheme format and it will be helpful to finally have current planning controls which are performance based rather than rigid classification based-documents.

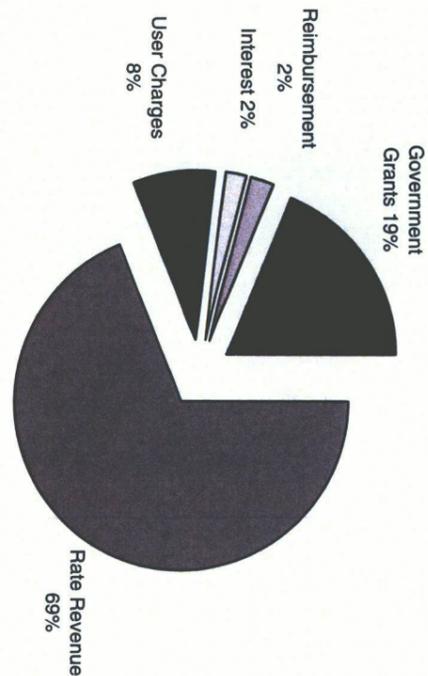
May I record my thanks to my fellow Councillors for their support since I assumed the Mayoral position in April. I have appreciated their ready cooperation and contribution. I have also enjoyed strong support from General Manager John Gibson, his management team and the entire staff and work-force throughout the last three months and I thank them for their assistance and contribution to the Council's successful operations.

MALCOLM FENTON

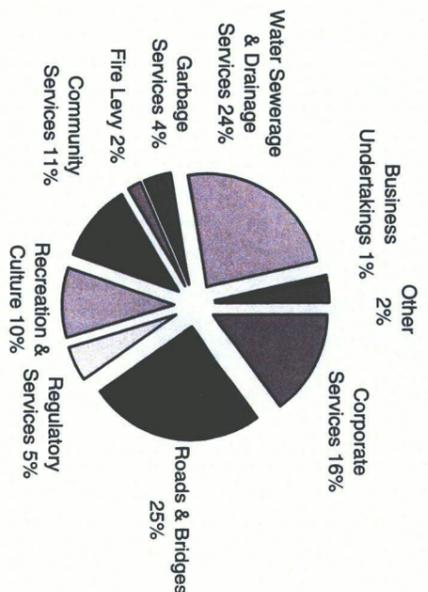
Performance Trends



Performance Trends



REVENUE BREAK-DOWN 1998/99



EXPENDITURE BREAKDOWN 1998/99

Waratah-Wynyard Council Profile

Mayor



MALCOLM FENTON

Cr. Malcolm Fenton was first elected to the Wynyard Council in 1990 and to the Waratah-Wynyard Council in April 1993. He was elected Deputy Mayor in 1997 and in April 1999 was elected to the office of Mayor.

He has been and remains involved with numerous organisations. A Past President of the St. Brigids Parents and Friends Association, Vice President of the Marist Regional College Parents and Friends Association and Past President of the Wynyard Chamber of Commerce, Cr. Fenton is a current member of the Wynyard Rotary Club, Wynyard Cricket Club and Wynyard Chamber of Commerce. He is also a Past President of the Bus Proprietors Association of Tasmania. Cr. Fenton serves on a number of Council Committees including the Executive Committee and is a member of the North West Regional Library Advisory Committee.

Deputy Mayor



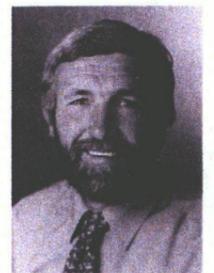
ANDREW BESWICK

Cr. Andrew Beswick was first elected to Waratah-Wynyard Council in April 1994 and in April 1999 was elected as Deputy Mayor.

A corporate accountant, Cr. Beswick holds a Bachelor of Commerce degree and is an Associate Member of the Institute of Chartered Accountants.

He represents Council as Deputy Chairman person on the Somerset Indoor Recreation Centre Management Committee and is a member of Council's Reserves Facilities Working Party. He is also a member of the Council's Executive Committee and Board Chairman of the North West Water Authority.

Councillors



GEOFF ALLEN

Elected to Council - April, 1999.

Cr. Geoff Allen was elected to Waratah-Wynyard Council at the 1999 municipal election. He and his wife currently run the Bischoff Hotel at Waratah. Prior to moving to Waratah Cr. Allen had an extensive 17 year involvement in the dairy industry in the Wynyard area.

His community involvement includes periods as President of the Wynyard Cricket Association and as a playing member and Coach of the Wynyard Cricket Club.

Cr. Allen's present interests include golf and growing of seed potatoes at Waratah. He believes that area has potential for growth in tourism and its resident population and strong prospects for ongoing mining activity.



GARRY BRAMICH

Elected to Council - April, 1999

Cr. Garry Bramich joined Waratah-Wynyard Council as a result of the 1999 municipal election. Cr. Bramich operates a local liquid waste pumping contract business. He currently represents Council on the Wynyard Community Centre Management Committee.

Waratah-Wynyard Council Profile



ROGER CHALK, AM

Elected to Council - April, 1999

Cr. Roger Chalk was first elected to the Wynyard Council in March 1976 and to Waratah-Wynyard Council on its formation in 1993. He held the positions of Treasurer for 2 years and Warden for nine years.

Cr. Chalk who resides at Flowerdale is a semi retired dairy and beef farmer.

He was a member of the Executive Committee of the Municipal Association of Tasmania for 10 years and served a four year term as President of the Association. For five years he was Tasmania's representative on the Australian Local Government Association. In 1994 he received an Advance Australia Award for his service to local government and in 1996 was awarded membership of the Order of Australia.

He resigned from Council in 1997 and was subsequently appointed to the Local Government Board of Tasmania which conducted the 1998 review of Tasmanian Local Government.

Cr. Chalk was elected to rejoin Council in April 1999.

CYRIL DIXON

Retired from Council - April 1999.

Cr. Cyril Dixon was first elected to Wynyard Council in 1975 and served a total of 20 years as a Councillor. During this period he held the offices of Treasurer, Deputy Warden, Warden and became the inaugural Mayor of Waratah-Wynyard Council.

He was an inaugural member of both the Apex and Lions Clubs and Spencer Park Homes Inc. and served terms as President of each of those organisations. Cr. Dixon was also an elected member of the North West Regional Water Authority, Chairman of the Wynyard Airport Advisory Committee and represented Tasmania's West North West Councils on the General Management Committee of the Local Government Association of Tasmania.

JOE FAGAN

Retired from Council - April 1999.

Cr. Joe Fagan was first elected to Waratah Council in September, 1987 and to the Waratah-Wynyard Council following its foundation in April 1993. He was Deputy Warden of Waratah at the time the municipalities were amalgamated and was a member of the Executive Committee of the new Council.

He was also a member of the Waratah Lions Club.

Cr. Fagan is the managing director of an earthmoving and mining contract company on the West Coast of Tasmania.

DARREN FAIRBROTHER

Cr. Darren Fairbrother was first elected to Waratah-Wynyard Council on 28 October, 1996 and has since represented Council on a number of community committees.

A foundation member of the Boat Harbour Beach Surf Lifesaving Club, Cr. Fairbrother has a strong interest in the Boat Harbour Beach Progress Association.

Cr. Fairbrother is self employed as a motor vehicle repairer, derives great enjoyment from his young family and has a keen interest in gardening and athletics.

BILL FRENCH

Cr. Bill French was first elected to Wynyard Council in April 1967 and subsequently to the Waratah-Wynyard Council when it was formed in 1993.

He was Warden from 1977 until 1984 and has also served a total of nine years as Deputy Warden.

A dairy/crop farmer at Mount Hicks, Cr. French is also Chairman of the Board of Directors of Betta Milk Co-Op. Society Ltd. and a Past President and a foundation member of the Lions Club of Wynyard.

Waratah-Wynyard Council Profile



KEVIN HYLAND

Elected to Council - April, 1999

Cr. Kevin Hyland, in his first year with Waratah-Wynyard Council, is a self employed truck driver who is involved in a number of community organisations. He is a member and Past President of the Wynyard Lions Club, Past President of the Yolla Football Club and is currently President of the North West Bird Club, a position he has held for the past 8 years.

Cr. Hyland is also a member of the Wynyard Tulip Festival Committee and is Council's representative on the Wynyard Sports Centre Committee. His recreational interests include fishing and keeping/breeding Australian native and exotic finches and parrots.

FRANCIS RANSLEY, OAM

Cr. Francis Ransley was elected to Waratah-Wynyard Council in March 1994. He had previously held a position of Warden on the Burnie Port Authority for seven years. He has also represented this Council on the Board of West North West Tourism Limited.

A retired electronics engineer, Cr. Ransley is a past President of the Wynyard Rotary Club and Past National President of the Veteran Car Club of Australia and the Australian Power Boat Association. Cr. Ransley still holds the Tasmanian and Australian powerboat speed records which he first set in 1983.

His present interests include restoration of vintage cars and he holds one of Australia's finest collections of these vehicles.

In June, 1999 Cr. Ransley received the Medal of the Order of Australia in recognition of service to his various fields of interest.

DENISE RUSHWORTH

Cr. Denise Rushworth was elected to Waratah-Wynyard Council in October, 1996. A partner in an automotive repair business in Yolla, Cr. Rushworth is a member of the Management Committee of Myrtle Park Retirement Homes in that community.

Cr. Rushworth is currently the Chairperson of the Wynyard Childcare Management Committee, Wynyard Playcentre Committee and the Frenchs Road Nature Reserve Committee and is also a member of the Wynyard Sports Centre Committee.

RODNEY WALKER

Retired from Council - April 1999.

Cr. Rodney Walker first joined Wynyard Council in 1991 and was elected to Waratah-Wynyard Council in April, 1993, serving until 1994.

During this time he served a term as Deputy Warden and Council's representative on the North West Regional Water authority.

Cr. Walker was re-elected to Council in May, 1997. He is a Past President of the Wynyard Lions Club, Chairman of the Wynyard Visitor Information Centre Committee, a member of Rostrum and a Life Member of the Wynyard Apex Club.

Cr. Walker operates tourist accommodation in Wynyard and is actively involved in management of a number of tourism industry associations.

SUSAN WALSH

Retired from Council - April 1999.

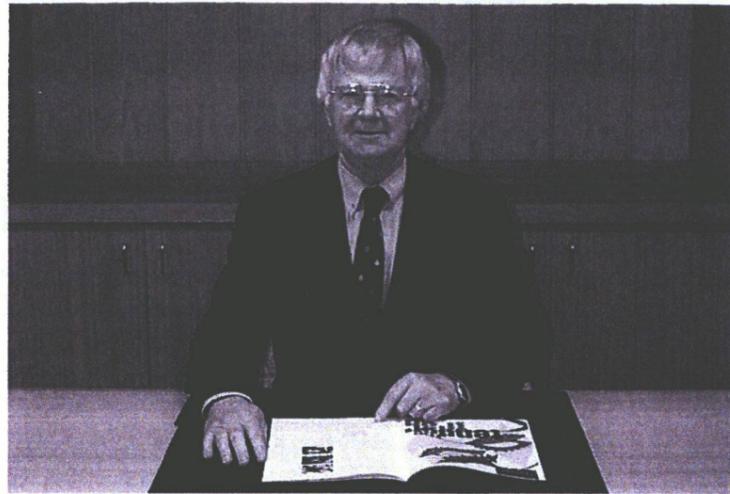
Cr. Suzan Walsh was first elected to Waratah Council in 1984 and joined the Waratah-Wynyard Council on its inception in 1993.

At various times Cr. Walsh held the offices of National Secretary, State President, State Secretary and State Treasurer of the Australian Local Government Women's Association and is one of only six members awarded Life Membership by the National Board.

She has been a Director of the West North West Regional Tourism Association, represented Council on several tourism-related committees and acts as a volunteer assistant at the Wynyard Visitor Information Centre.

Since her retirement from Council Mrs. Walsh has continued to act as Chairperson of the Waratah Day Care Centre Committee. She is also a committee member of the Waratah Museum Society.

General Manager's Report



This Annual Report for the year ended 30th June, 1999 contains details of the financial statements for 1998/99 together with a copy of the audit opinion in relation thereto. The Operating Statement for the year shows a surplus of \$272,171 against a budgeted surplus of \$421,492 prior to taking into account abnormal items. This represents a negative variation against budget of \$149,321.

The specific variations were recorded as follows:-

Revenue	Budget Comparison	
	Additional	Less Than
	\$	\$
Rates	31,929	
User Charges		115,922
Interest		4,966
Reimbursements		24,623
Government Grants		55,956
Other		85,784
Expenditure	Budget Comparison	
	Less Than	Additional
	\$	\$
Employee costs	84,022	
Materials and Contracts		25,624
Depreciation	13,558	
Loss on Disposals		50,961
State Levies		1,136
Interest	88,476	
Remissions & Discounts		1,408
Other		926
	217,985	367,306
1998/99 Negative Turnaround against Budget	149,321	
	367,306	367,306

The Operating Statement under the heading of "abnormal gain" shows a credit of \$332,712 resulting in a final annual operating profit of \$604,883 after allowing for the normal operational profit of \$272,171. The abnormal gain is recognition of water, sewerage and drainage assets not previously valued.

General Manager's Report

Under legislative requirements, the Council is required to provide a summary of the Operational Plan for the year indicating performance in respect of targets set for the period.

The 1998/99 OPERATIONAL PLAN APPRAISAL is included throughout the "1998/99 In Review" section of this Report where the status of major projects/activities is shown by use of the following legend:-

A.....Achieved O.....Ongoing
 P.....In Progress N.....Not Achieved

New property valuations were effective for the first time in the 1998/99 financial year which produced an overall increase in the tax base (\$AAV) of 10.59%. Analysis of the revaluation showed that "Primary Production" properties represented an increase in the tax base (\$AAV) of 23.71%, compared with 8.26% for the other properties. Under the provisions of State legislation, the Council had an option to vary the general rate for different classes of property, but after detailed consideration, chose not to do so, retaining an identical rate over the whole municipal area. The investigation covered the effect of the potential use of Land Value as well as Capital Value, with neither system providing a more equitable solution.

All Council By-Laws expired at the end of March, and we along with other Councils in the area, worked to develop appropriate new By-Laws taking into account current requirements and situations. By-Laws are currently being implemented covering meeting procedures, infringement notices, control of highways, off-street parking, reserves parks and gardens, cemeteries, refuse collection and caravan licensing.

Council elections were held in March when five councillors were elected for a term of 4 years. The postal ballot system continues to operate and attracted a 58.7% return of possible votes.

The local government reform agenda now clearly rests with individual Councils and it was interesting to note the first State Government and Council "Partnership Agreement" was finalised with the Circular Head Council late in the financial year. The State Government have expressed a desire to extend the partnership coverage to other Councils, either on an individual basis or jointly with others. The Local Government Association of Tasmania continues to represent the collective view of constituent councils for discussions with other spheres of Government.

During the year, the process of transferring the ownership of the Regional Water Authority to participating councils continued to progress, and as well, Tasmania's West North West Councils Joint Authority took a decision to reconsider their role for the betterment of individual councils and the Region as a whole.

I would extend my appreciation to the Councillors for their support in advancing the municipal cause during the year.

General Manager's Report

During the year the Council operations were conducted on the undermentioned departmental basis:-

Administration

Director: *John Stretton*

Engineering

Director: *D.G. (Jack) Riddiford*

Finance

Director: *Narelle McAllister*

Health and Building

Director: *Renzo Turale*

Planning and Development

Director: *Graeme Todd*, then
David Derrick

And I would like to express my thanks for their dedication and support.

Information regarding Grants to Organisations provided by the Council during the year are contained in the Community Services section of "1998/99 in Review" (see page 16).

The Council would be pleased to receive representations from the community in respect of any matter covered in this report.



John Gibson
GENERAL MANAGER



Waratah-Wynyard Mayor Cyril Dixon (far left) presenting Australia Day awards to (from left) Citizen of the Year Max Diprose, Young Citizen of the Year Tony Simpson and Bill King, representing the Somerset Rotary Club, which won the community event for its lighting up the Coast project.

1998-99 In Review

ADMINISTRATION - Area Promotion

Program Objective

To investigate, develop and implement strategies for public promotion of the Waratah-Wynyard district to maximise economic benefit through tourism and other sustainable enterprise investment and employment opportunities.

STATUS	PROJECTS / ACTIVITY	STATUS	PROJECTS / ACTIVITY
P	Participate in implementation of the Cape Country (Far North West Tasmania) Tourism Development Plan through an informal joint authority.	N	Consider development of a range of financial incentives to attract employment creation ventures.
P	Identify and market the strengths of each town and village in the municipal area.	A	Continue financial and in-kind assistance to the conduct of the Wynyard Tulip Festival.
A	Give emphasis to the heritage aspect of Waratah in promoting tourist visitation to the area.	A	Continue assistance to development and operation of the Wynyard Visitor Information Centre.
A	Prepare an economic database of the Waratah-Wynyard area.		

OVERVIEW

Elements of the tourism development plan have been implemented individually by Councils or private sector interests. The question of joint authority participation is being addressed as part of a strategic review of Tasmania's West North West Councils. Tourism development is seen as a potentially important role for a restructured regional organisation and Council will await the outcome of that review before proceeding further with tourism development plan recommendations.

Council has continued to strongly support the activities of the local Visitor Information Centre and the Wynyard Tulip Festival which have both enjoyed a successful year and are actively planning for the future.

ADMINISTRATION - Civic Representation

Program Objectives

To provide policy direction to the Corporation consistent with the Strategic Plan and the clear needs of the Waratah-Wynyard community.

To maintain effective two-way communication with all communities within the Council area.

To responsibly represent the community at state and local level.

To hold regular meetings of the Council.

STATUS	PROJECTS / ACTIVITY	STATUS	PROJECTS / ACTIVITY
A	Prepare and adopt the 1997/98 Annual Report.	A	Organise appropriate recognition of civic occasions, including Australia Day, Anzac Day and Tasmania Day.
A	Review the adopted Strategic Plan and modify where appropriate.		

OVERVIEW

The 1997/98 Annual Report was presented at the Annual General Meeting held on December, 1998. There were 18 Ordinary and 3 Special Meetings of Council held during the year at which 512 business items were considered. On Australia Day 1999 the Annual Citizenship Award was presented to Max Diprose whilst Tony Simpson received the Junior Citizenship Award. Max was nominated for his staunch contribution to the Wynyard Fire Brigade over many years and Tony was recognised for his success at both local and national level, in the sport of indoor bowls. The Rotary Club of Somerset received the Award for the Community Event of the Year for its Christmas project "Lighting Up The Coast". The Tasmania Day Medallion was presented to Wilson Bros. to recognise the quality of the service rendered to the community by four generations of the Wilson family over the 60 year span of their general store and, in later years, drapery business. This well deserved recognition came on the eve of the family's decision to close the business.

At the specific request of applicants the Mayor conducted 12 private citizenship ceremonies during the year.

1998-99 In Review

ADMINISTRATION - Administrative & Engineering Services

Program Objective

To provide a comprehensive range of administrative, financial and secretarial services which are responsive and efficient and which create a co-operative link between the Council and the community.

To provide engineering services which facilitate efficient and cost effective completion of Council's asset management and capital works programmes.

STATUS	PROJECT / ACTIVITY
P	Produce an indexed reference manual of the Council's operational policies and precedent decisions to assist future decision making and response to public enquiries.
A	Implement a computerised management system for customer requests and complaints.
N	Investigate options and implement a comprehensive Human Resources Plan.
P	Undertake a strategic assessment of the use of Council properties.
N	Prepare for Council consideration a three year Financial Plan, incorporating policies relating to debt, borrowing and rating.
N	Prepare for Council consideration a corporate debt reduction strategy.
N	Prepare for Council consideration a report on alternative and innovative methods of infrastructure funding.
O	Ensure financial reporting is clear, meaningful, timely and meets the needs of elected members.
O	Review and modify the existing records management system where necessary to facilitate and maximise the benefit of transfer to a new computer system.
O	Retain casual staff resource to maintain currency of records management procedures.
O	Keep under review the process of property certificate compilation to maintain or improve turnaround.
O	Maintain production of a fortnightly bulletin to assist corporate communication.
P	Provide information sheets on Council services to assist response to public enquiries.
N	Investigate options available for provision of a resource library.
P	Council and the General Manager to review responsibilities to determine possible delegations to improve customer service and prompt decision making.
O	Maintain a reliable plant and equipment resource which provides maximum availability and cost effectiveness.
O	Operate an efficient stores/purchasing system which provides timely and cost effective supply of materials and equipment.
A	Prompt issue of permits for plumbing work required by plumbing contractors.
A	Provide engineering design plans and specifications for the development/construction of the projects listed in the Capital Works Programme.
P	Maintain a reliable and up to date asset register for all the Council assets.

OVERVIEW

Administratively the year was one of consolidation, following disruption in the earlier months by the proposed local government amalgamation process. Resource limitations prevented substantial progress on some of the longer term projects, specifically a formal Human Resources Plan and Policies Manual. A specific plan to complete these projects is needed. Council's records management resource also requires a complete review to ensure that acceptable standards are maintained in the face of rapid growth in new forms of information technology. Under existing arrangements it is increasingly difficult for Council to keep pace with current demand for sustained periods.

The production of financial plans, debt reduction strategy and a report on infrastructure funding still await completion of three year forward capital works programs before they can be advanced.

1998-99 In Review

TRANSPORT SERVICES - Roads & Streets

Program Objective

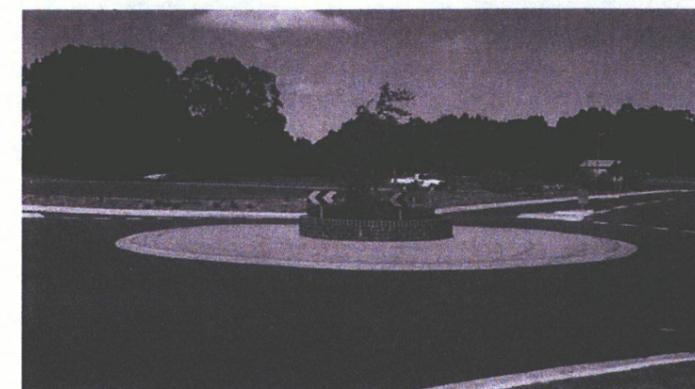
To efficiently and cost effectively maintain Council's roads, streets and bridges in a safe and presentable condition for users.

STATUS	PROJECT / ACTIVITY
P	Develop a Capital Works rolling program which identifies planned road works for the ensuing three year period.
N	Investigate and select a computerised pavement management system.
P	Commence the preparation of urban streetscape plans and nominate streets for priority consideration.
	<i>Reseal the following:</i>
A	Country Roads – Sections of Preolenna Road, Oldina Road, Seabrook Road, Johnsons Road and Reservoir Drive.
P	Town Streets – Belton Street, Stanwyn Court, Goldie Street, Saunders Street and Golf Links Road (Wynyard), Pelissier Street (Somerset).
	<i>Reconstruction of the following town streets:</i>
P	Wragg Street between Falmouth Street and George Street; and
N	Spencer Hospital Site Redevelopment Access Road.
A	Reconstruction and sealing of sections of Back Cam Road, Somerset and Oldina Road, Wynyard.
A	Complete "black spot" improvement projects at Mount Hicks Road and the intersection of Gibbons Street and Austin Street.
A	Complete pavement surfacing work in Gates Road, Flowerdale.
	<i>Complete the replacement of the following timber bridges:-</i>
A	Over Seabrook Creek tributary on Coates Road;
A	Over Coalmine Creek on Meunna Road;
A	Over Camp Creek on Reservoir Drive;
A	Over Unnamed river on McKays Road; and
A	Over Inglis River on Zig Zag Road (abutments only).
A	Continue a Roadside Development Scheme tree planting program.
P	Construct a concrete footpath in Raglan Street between Beaufort Street and New Street.
A	Construct an extension to the public car park off Saunders Street.

OVERVIEW

Virtually all the projects in this year's Capital Works Programme were completed. The major project was the commencement of the upgrading of Wragg Street in the central business district of Somerset between Falmouth Street and George Street. A completely new idea has been adopted for this upgrading work in that blue coloured clay pavers are being incorporated in the replacement of the footpaths. Public meetings were held to explain the details of the project to residents and ratepayers of the town, who gave overwhelming support to the Council. No decision was made on the selection of a computerised pavement management system, as it has been decided to develop an overall computerised asset management system which will incorporate as part a computerised PMS.

After lengthy negotiations with Woolworths a Petrol Plus service station was developed on the Council land fronting Jackson Street. As part of the negotiations it was agreed that Woolworths would meet the cost of constructing not only the access to the service station but also the access to the Council's carpark behind the Council Chambers with the result that the carpark is fully completed.



The intersection of Austin and Gibbons Street Wynyard showing the roundabout constructed during the year from Commonwealth road safety "black-spot" funding.

1998-99 In Review

REGULATORY SERVICES - Animals & By-Law Control

Program Objective

To register all dogs in the municipal area.
To maintain streets, roads and other public places free of straying animals.
To implement By-Law control and enforcement where required.

STATUS	PROJECT / ACTIVITY
O	Conduct specific area house to house surveys of unregistered dogs and effect immediate registration where appropriate.
O	Patrol all public areas and impound straying dogs present. After hours and occasional weekends included.
A	Respond quickly to reports of animals at large.

OVERVIEW

During the year 1395 dog registrations were issued. There were 131 dogs impounded of which 80 were claimed and 51 destroyed.

Twelve prosecutions were successfully executed for breaches of the Dog Control Act 1987.

From mid-December to mid-March the beach areas of Sisters beach, Boat Harbour Beach, East Wynyard and Somerset were closed to dog entry and the areas were patrolled twice daily to ensure compliance.

Selected foreshore areas known to be penguin rookeries were also closed to dogs to protect the habitat and breeding grounds of fairy penguins.

REGULATORY SERVICES - Building Control

Program Objective

To process building applications as expeditiously as possible.
To apply building legislative requirements.
To carry out statutory inspections as and when required

STATUS	PROJECT / ACTIVITY
O	Issue of building permits.
O	Apply the provisions of the Building Code of Australia and other standards.
O	Carry out site inspections.

OVERVIEW

Except where approvals from other statutory Agencies were required, all building permits applied for during the year, and accompanied by complete documentation, were issued within two days of lodgement of the application. 199 permits were issued for buildings valued at \$5,551,126, including 32 dwellings valued at \$2,619,146. Receipt of application fees totalled \$23,361.00.

A constant watch for illegal buildings was maintained and several owners were directed to submit plans for review. These incurred a permit fee of four times the normal. All the illegal buildings consisted of garages and carports.

1998-99 In Review

REGULATORY SERVICES - Environmental & Public Health

Program Objective

To determine acceptable and achievable levels of environmental and public health by on-going monitoring, inspection, education and, where necessary by applying corrective measures by mutual consent or application of legislation.
To ensure safe standards of food offered for sale are maintained.
To ensure water supplies are safe for human consumption and recreation.
To encourage vaccination of children and adults against diseases.
To provide the community with a safe and healthy environment in which to reside, work and enjoy recreation.

STATUS	PROJECT / ACTIVITY
O	Conduct regular inspections of food shops and advise and educate on food handling practices.
O	Carry out food sampling programmes.
O	Carry out sampling of water used for domestic and/or recreational purposes.
O	Apply the provisions of Food, Public Health and Environmental Legislation.
O	Carry out immunisation programmes.

OVERVIEW

62 Food Premises were registered. 227 inspections were made at which time advice was given on food handling and random samples were taken for analysis.

Sampling of recreational waters for bacterial content was carried out weekly during the summer season. Samples were taken from Sisters Creek, Sisters Beach, Boat Harbour Beach, Wynyard, Somerset and Cam River.

The swimming "holes" at Sisters beach and Cam River were sign-posted for a short period as unfit for swimming due to a rise in bacterial counts.

Monthly immunisations were held at Wynyard and Somerset and bi-monthly at Waratah. A total of 504 vaccines were administered. The downward spiral of people (and children) attending sessions continues, putting in doubt the viability with some venues.

An encouraging view is that there is no evidence that immunisation numbers are declining per se, but there is a shift from Council programmes to family doctors.

REGULATORY SERVICES - Town Planning

Program Objective

To identify and plan for the community's needs and the sustainable use of its resources by providing a framework which will encourage development within the municipal area in accordance with the principles of the State's Resource Management and Planning System.

STATUS	PROJECT / ACTIVITY
A	Process planning applications and requests for information in an efficient and timely manner.
A	Maintain a review of actual development approval time frames to identify process changes which potentially can reduce future approval time frames.
	<i>In association with the Engineering Department:-</i>
P	continue development of the Geographic Information System as an information resource available to all relevant staff;
P	investigate methods of integrating and streamlining approval processes;
P	investigate ways of funding and implementing the Boat Harbour Beach Environmental and Infrastructure Plan.

1998-99 In Review

OVERVIEW

A new Director of Planning & Development took up appointment in January. Two significant initiatives were made by Council during the latter half of the year. Firstly, a decision was made to commence preparation of a new planning scheme for the whole municipal area to replace 5 outdated and mostly unrelated existing schemes dating back to 1966, and secondly, to expedite application processing, authority to approve all development and subdivision that did not attract public objections was delegated to the Director. The vast majority of applications are now being determined under this delegation.

AMENDMENTS - all Planning Schemes

The State Policy on Water Quality Management Amendment was added to all Schemes by the Resource Planning & Development Commission (RPDC) - 26 August, 1998.

The State Policy on Protection of Agricultural Land Amendment also was added to all Planning Schemes by the RPDC - (effective from 28 April, 1999). There was considerable public disquiet over this State Policy.

AMENDMENTS - Wynyard Planning Scheme 1966

Amendment BC – rezoning Public Open Space to Residential RA Closed – Hales Street – APPROVED 15 July 1998.

Amendment BD – rezoning Public Purposes to Business BA Commercial for Petrol Outlet - Rear of Council Chambers - APPROVED 27 November, 1998.

Amendment BE – rezoning Light Industrial to Residential RA Closed for a School - 2A Frederick Street - APPROVED 23 October, 1998.

Amendment 2/99 – rezoning Rural to Residential RA Closed for 30-lot subdivision – Fossil Bluff area off Golf Links Road. (Decision pending)

AMENDMENTS - Wynyard and Somerset Planning Schemes 1966

Amendments 1/99 - Clarification of Ordinance wording: "X" means Prohibited, etc. - (State decision pending)

AMENDMENT - Somerset Planning Scheme 1996

Amendment 2/99 – rezoning Residential RA Closed to Business BA Commercial for pancake parlour – 17 Wragg Street. (State decision pending)

AMENDMENT - Wynyard S.46 Planning Scheme 1990

Amendment 1/99 – Ordinance change of use "Public Utility" to "Utility" to recognise private developments - (State decision pending).

DEVELOPMENT APPLICATIONS

Council processed 58 applications for development, a 5% increase over the previous period.

- 47 approved, with conditions (39 decisions by Council, 8 by delegated authority).
- 4 refused by Council
- 4 withdrawn
- 1 in association with proposed rezoning (development approved by Council, but State decision on rezoning pending) (Two applications are in abeyance pending further information to be supplied.)

SUBDIVISIONS

Council processed 16 applications for subdivision, a marked decrease from the previous period.

- 13 approved (10 decision by Council, 3 by delegated authority)
- 2 refused by Council
- 1 in association with proposed rezoning (subdivision approved by Council, but State decision on rezoning pending).

PLANNING APPEALS

Only two appeals were lodged with the Resource Management & Planning Appeal Tribunal:

- APPEAL on Development Application DA 26/98 - Funeral Chapel - 51 Saunders Street, Wynyard. This involved two hearings:- one to determine whether the proposed use was discretionary and the other in relation to the determination. (Decision of Council was varied.)
- APPEAL on Development Application DA55/98 - Council rejection of horticulture outside of approved greenhouses. (Resolved by negotiation and appeal withdrawn.)

1998-99 In Review

RECREATION & CULTURE - Recreation & Sport

Program Objective

To efficiently and cost-effectively maintain the existing network of public parks and gardens to a standard which meets community expectations and which complements or contributes positively to the natural landscape of the municipal area.

To foster and maintain recreational facilities which are appropriate to the needs of the community.

STATUS	PROJECT / ACTIVITY
N	To commence development of a walkway/cycleway on the Somerset foreshore.
N	To commence development of a walkway on the foreshore at East Wynyard.
A	To complete construction of a walking track adjacent to Port Road at Boat Harbour Beach.
P	To continue a program of upgrading children's play equipment in popular public reserves.
A	To modify the entrance to the Somerset Indoor Recreation Centre to facilitate access by disabled persons.
A	To complete design of a toilet block for the Somerset Recreation Ground.
P	To implement a tree planting program after determining priority areas and resources (internal and external i.e. interested community groups) available.
N	To undertake a survey of local organisations to ascertain community recreational needs.
P	To complete a review of Council's policies in relation to the provision, maintenance and pricing of sporting facilities in the municipal area.
N	To review the role of management committees responsible for sporting and recreational facilities.
A	To install protective fencing behind and adjacent to the open stage structure in Gutteridge Gardens and commence the installation of underground irrigation in that reserve.

OVERVIEW

The proposed walkway/cycleway on the Somerset Foreshore envisaged a link between the Somerset Foreshore and the Cam River Reserve which involves crossing the Bass Highway. Negotiations have taken place with Engineers from the Transport Division of the Department of Infrastructure, Energy and Resources with the result that the Department has agreed to carry out a major traffic study of the Bass Highway from the Cam River Bridge to the western boundary of the township to ascertain the needs for pedestrian access across the highway and other safety issues.

The Wynyard Rotary Club have made a donation towards the construction of the walkway on the foreshore at East Wynyard and the St. Vincent De Paul Society has made an application for Federal assistance under the "Work for the Dole Scheme" to utilise unemployed persons on this project. As a result the commencement of this project has been delayed to the 1999/2000 financial year.

The walking track linking the Boat Harbour Beach with the observation platform was completed utilising ex-Summit Industries workers with disabilities.

Wynyard again won this year's Tidy Towns Award for Towns over 4,000 population repeating its numerous successes in previous years.

1998-99 In Review**COMMUNITY SERVICES - Cemeteries****Program Objective**

To cost effectively maintain cemeteries under Council's control to a standard acceptable to the community.

STATUS	PROJECT / ACTIVITY
A	Establish the developed area of the new lawn cemetery site at Austin/Gibbons Street, Wynyard.

OVERVIEW

With the installation of automatic inground irrigation and landscaping together with the construction of more concrete plinths to the new design, the development of the first stage of the new cemetery in Gibbons Street is now complete. The balance of the area is also well grassed and now easy to maintain.

During the year there were 64 burials conducted in the Wynyard Lawn Cemetery and 5 ashes urns were placed in the memorial wall. A further 6 burials were conducted under existing rights in various public cemeteries throughout the municipal area.

COMMUNITY SERVICES - Community Development**Program Objective**

To efficiently and effectively deliver a range of programs that reflect community aspirations and needs and to encourage the further creation of such programs.

STATUS	PROJECT / ACTIVITY
O	Maintain a watching brief on the regional delivery of community health services and raise issues of concern to the community.
O	Compile and maintain registers of local community organisations, of organisations which utilise volunteers and of community members providing or interested in providing volunteer services.
O	Monitor availability and provision of youth services in the community.
P	Compile a register of local artistic and cultural organisations, maintain contact and consult with them on unfilled requirements for cultural facilities.
A	Provide a financial and in-kind assistance grants scheme for local community groups.
O	Operate efficient and effective child care centres in Wynyard and Waratah.
O	Conduct an effective Year-round care program including an annual "Learn to Swim" campaign.
O	Effectively conduct a Children's Playgroup at the Wynyard Community Centre.
N	Complete purchase of a site for future extension of Wynyard Senior Citizens' Club.

OVERVIEW

Grants totalling \$28,555 were approved under Council's community assistance grants program, as follows: Boat Harbour Beach Surf Lifesaving Club \$1,500, Burnie-Wynyard Water Watch \$2,000, Calder Public Hall \$750, Cam (Somerset) Neighbourhood Watch \$500, Central Wynyard Neighbourhood Watch \$500, Elliott District Association \$200, Mountain Vista Golf Club \$200, Myalla Camp Committee \$375, NW People with Disabilities \$250, Preolenna Community Newsletter \$120, Somerset Girl Guide Support Group \$300, Somerset Safety House Committee \$100, Somerset Scout Group (1st) \$750, Somerset Soccer and Sports Club \$690, Somerset Puddleduck Playcentre \$600, St. John Ambulance Community Care Branch \$1,000, Waratah Landcare Group \$500, Wynyard Amateur Basketball Association \$300, Wynyard BMX Club \$1,000, Wynyard Cricket Club \$900, Wynyard Garden Club \$250, Wynyard Historical Society \$400, Wynyard Junior Soccer Club \$300, Wynyard Landcare \$3,000, Wynyard Meals on Wheels \$180, Wynyard Mini League \$300, Wynyard Municipal Band \$2,500, Wynyard Safety House Committee \$250, Wynyard Scout Group \$750, Wynyard Squash Racquets Association \$100, Wynyard Tulip Festival Committee \$5,400 and Wynyard Visitor Information Centre \$2,590.

1998-99 In Review**COMMUNITY SERVICES - Emergency Management****Program Objective**

To maintain an efficient emergency management capability covering the whole municipal area.

STATUS	PROJECT / ACTIVITY
O	To provide a level of financial and administrative support which is adequate to maintain efficient and dedicated volunteer emergency service units at Wynyard and Waratah.

OVERVIEW

Council has continued its strong support of the local State Emergency Service unit during the year. Three squad members died in unrelated circumstances during the year, including the Unit Manager at Waratah and these losses are proving difficult to overcome. Fortunately, the new Unit Manager has undertaken an enthusiastic membership drive in Waratah which was successful and has necessitated a heavy training schedule to ensure response capability is maintained.

COMMUNITY SERVICES - Environment Protection**Program Objective**

To assess vacant town lots for fire hazard potential and take action for abatement where necessary.
To maintain foreshore reserves in an unspoilt condition.

STATUS	PROJECT / ACTIVITY
N	Coordinate establishment of a committee/action group, with membership drawn from Council elected members and staff, Landcare, Rural Youth, other farming or community service organisations and interested members of the public, to develop and implement a weed eradication strategy for the municipal area.
O	Assess fire hazards, serve notices and arrange for clearance of hazards where required.
N	Produce and consider a report on feasible courses of action open to Council to seek legislative or judicial change which results in effective nuisance abatement outcomes.
O	Contract supervision of litter clearance from foreshore areas.

OVERVIEW

During the year 162 property owners were issued with notices to remove fire hazards. Twenty-one requested Council to do the work on a do-and-charge basis, the remainder complied within the required period.

The cooperation and responsibility displayed by property owners in this matter is much appreciated.

1998-99 In Review**COMMUNITY SERVICES - Public Convenience Management****Program Objective**

To provide public convenience facilities which meet community expectation in standards of presentation and hygiene.

STATUS	PROJECT / ACTIVITY
O	Supervision of contracts covering the cleaning of public conveniences.

OVERVIEW

Council has maintained regular surveillance of public convenience cleaning carried out by private contractors. All facilities were cleaned daily and those at beach areas twice daily between December and mid February.

COMMUNITY SERVICES - Solid Waste Management**Program Objective**

To minimise and dispose of solid waste in a manner which is environmentally responsible and cost effective.

STATUS	PROJECT / ACTIVITY
O	Supervision of contracts in relation to household garbage collection, litter bin clearance, Solid Waste Transfer Station operation and transport of waste to the Port Latta Regional Waste Disposal Facility. Supervision of collection at Waratah and transport to the Burnie Refuse Disposal Site.

OVERVIEW

The collection of household garbage by private contractor continues on the high level of service to householders and economy to Council experienced during the past 6 years. With this contract due to expire on 30th June 2000, it is timely to reflect on the operation which broke new ground in garbage collection in this State. This Council was the first to adopt wheelie-bins as mandatory garbage receptacles and to opt for a one-person collection vehicle. In consequence to this a review of the quantity of refuse collected from commercial and industrial premises was made and resulted in significant reductions in garbage rates for certain properties. Other positive spin-offs were cleaner, tidier streets on collection day, better service to householders and a much safer operation for the contractor.

The Solid Waste Transfer Station was opened in January, 1995 and the contract for the management of the facility was due to expire on the 30th June, 1999. The specification for this contract was originally written as a one-person operation. As a result if the operator was busy in the office he could not supervise the depositing of the solid waste into the transfer bins. The specification for the new contract has been rewritten on the basis of a two-person operation ie one person operating the office and a second person controlling the disposal of solid waste in the transfer bins. This change in the specification will make a considerable improvement in the operation of the transfer station.

1998-99 In Review**WATER SUPPLY & RETICULATION****Program Objective**

To provide potable water supplies to the towns of Wynyard, Somerset, Yolla and Waratah efficiently and cost effectively and plan for supplies for other communities.

STATUS	PROJECT / ACTIVITY
N	Develop policy applicable to future supply connections in Waratah.
N	Declaration of water district at Boat Harbour Beach.
N	Identify source and supply design options for Boat Harbour Beach and Sisters Beach and provide cost estimates.
A	Carry out water reticulation main upgrading in Dodgin, Goldie, York Streets and Old Bass Highway and Mount Hicks Road in Wynyard and Wragg Street in Somerset.
A	Construct a reticulation main to service the United Milk Tasmania factory at Frederick Street, Wynyard.
A	Install Telemetry at Yolla reservoir.
A	Install Telemetry for the Somerset High Level Area.

OVERVIEW

All construction work was carried out satisfactorily.

In relation to water supply for Boat Harbour Beach no further action has taken place as there was determined at a meeting of all interested parties that it would be necessary to carry out a geotechnical study of the beach to determine how the landslip problems would affect the installation of infrastructure such as water supply reticulation and sewer mains etc. Agreement has been reached between the Council and the Crown Lands Services Division of the Department of Primary Industries, Water and Environment to meet half cost each of the study to be carried out over the coming months.

SEWAGE DISPOSAL**Program Objective**

To cost effectively operate and maintain efficient sewerage schemes in Wynyard, Somerset and Waratah.

STATUS	PROJECT / ACTIVITY
N	Develop policy applicable to future service connections in Waratah.
N	Identify design options for Boat Harbour Beach and Sisters Beach and provide cost estimates.
N	Undertake assessment of compliance of sewerage schemes' effluent disposal with relevant State standards.
N	Declaration of sewerage district at Boat Harbour Beach.
P	Complete pump station improvements at Lyons Street, Surf Club and Seabrook Hotel in Somerset and the Caravan Park at Wynyard and switchboard replacement at Nurses Retreat, Wynyard.
P	Undertake stormwater infiltration surveys at Wynyard and Somerset.
A	Install telemetry equipment at the following pump stations: Hales Street, Nurses Retreat, Port Creek, Somerset Main Pumping Station, Waratah Highway and at the Somerset Wastewater Treatment Plant.

OVERVIEW

All construction work was carried out satisfactorily.

In relation to sewage disposal for Boat Harbour Beach no further action has taken place as there was determined at a meeting of all interested parties that it would be necessary to carry out a geotechnical study of the beach to determine how the landslip problems would affect the installation of infrastructure such as water supply reticulation and sewer mains etc. Agreement has been reached between the Council and the Crown Lands Services Division of the Department of Primary Industries, Water and Environment to meet half cost each of the study to be which we carried out over the coming months.

1998-99 In Review

STORMWATER DRAINAGE

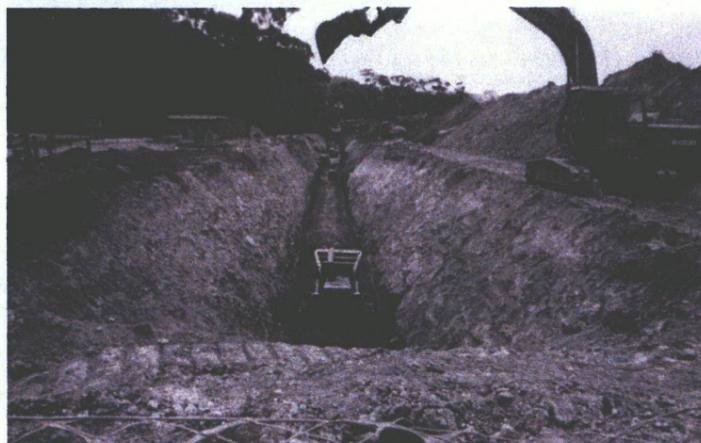
Program Objective

To adequately discharge Council's responsibilities in relation to stormwater drainage including cost effective maintenance of drainage systems in the Wynyard and Somerset Drainage Districts and plan for drainage works in other developing communities.

STATUS	PROJECT / ACTIVITY
N	Undertake assessment of compliance of stormwater drainage systems' effluent with relevant State standards.
A	Upgrade drainage systems in Arthur Street in Somerset and Morse Place, Goldie and Inglis Streets in Wynyard.
A	Commence replacement of the Cotton Street drainage system between the Wynyard High School and the Inglis River.

OVERVIEW

The removal of the large stormwater drainage system through the old Wynyard Refuse Disposal area is well advanced with the construction of a new large diameter stormwater drainage from the rear of the Wynyard High School, across Gibbons Street and through the Wynyard Primary School to the outfall into the Inglis River. A new concept of using corrugated aluminium pipe in place of the more usual concrete or steel pipe. This major project was completed with very pleasing result both within time and below estimate. The further extension of this drainage into the High School grounds will be carried out in the coming financial year.



Work in progress on the "Cotton Street" stormwater drain replacement between Wynyard High School and the Inglis River. The 1.2 metre diameter corrugated aluminium pipe was installed in a trench with an average depth of 6.5 metres.

BUSINESS UNDERTAKINGS

Program Objective

To ensure that all Council activities classified as business undertakings are conducted efficiently, cost effectively and in the best interest of the overall community.

STATUS	PROJECT / ACTIVITY
O	Provide an efficient and effective postal service to the Waratah district.
O	Operate the Waratah Camping Ground effectively and to a standard satisfactory to users.
P	Sell at appropriate market value the lots in the subdivision of Council owned land at Walker Street, East Wynyard and Hales Street, Wynyard.
O	Ensure completion of all private work to customer requirement and appropriate cost recovery.

OVERVIEW

Three lots have now been sold in the Council subdivision at Walker Street, East Wynyard and more interest is being shown in purchasing of other lots. To date no lots have been sold in the Council's subdivision in Hales Street, Wynyard.

Waratah-Wynyard Council

Operating Statement For the Year Ended 30 June 1999

	NOTES	ACTUAL 1999 \$	BUDGET 1999 \$	ACTUAL 1998 \$
EXPENSES				
Employee Costs	3	2,815,600	2,899,622	3,004,582
Materials and Contracts		3,671,916	3,646,292	3,843,248
Depreciation and Amortisation	4	2,279,034	2,292,592	2,238,390
Loss on Disposal of Non-Current Assets	5	98,160	47,199	130,509
State Levies		386,095	384,959	379,521
Interest	6	352,538	441,014	466,022
Remissions and Discounts		564,419	563,011	572,746
Other	7	122,848	121,922	170,222
Total Expenses		10,290,610	10,396,611	10,805,240
REVENUE				
Rates		7,260,555	7,228,626	7,167,930
User Charges		890,565	1,006,487	844,667
Interest		175,034	180,000	178,230
Reimbursements of expenses incurred		171,562	196,185	139,191
Government Grants	8	1,970,849	2,026,805	1,932,528
Other		94,216	180,000	27,981
Total Revenue		10,562,781	10,818,103	10,290,527
INCREASE (DECREASE) IN NET ASSETS RESULTING FROM OPERATIONS BEFORE ABNORMAL ITEMS		272,171	421,492	(514,713)
Abnormal Gain	9	332,712	0	1,663,061
INCREASE IN NET ASSETS RESULTING FROM OPERATIONS AFTER ABNORMAL ITEMS		604,883	421,492	1,148,348

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

Waratah-Wynyard Council

Statement of Financial Position

For the Year Ended 30 June 1999

	NOTES	ACTUAL 1999 \$	ACTUAL 1998 \$
CURRENT ASSETS			
Cash	10	965,570	782,006
Receivables	11	428,226	432,902
Investments	12	2,000,000	1,500,000
Other	13	368,641	408,371
Total Current Assets	2(b)	3,762,437	3,123,279
CURRENT LIABILITIES			
Creditors	14	463,753	419,904
Borrowings	15	689,098	705,993
Provisions	16	655,640	611,338
Total Current Liabilities		1,808,491	1,737,235
NON CURRENT ASSETS			
Property, Plant and Equipment	17	70,415,215	70,735,315
Other	18	262,633	29,859
Total Non Current Assets	2(b)	70,677,848	70,765,174
NON CURRENT LIABILITIES			
Borrowings	19	4,597,728	4,791,318
Provisions	20	97,703	159,579
Other	21	97,675	0
Total Non Current Liabilities		4,793,106	4,950,897
NET ASSETS		67,838,688	67,200,321
EQUITY			
Accumulated surplus		60,052,164	59,188,381
Reserves	22	7,786,524	8,011,940
TOTAL EQUITY		67,838,688	67,200,321
Contingency	24		
Commitments for Expenditure	25		

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

Waratah-Wynyard Council

Statement of Changes in Equity

For the Year Ended 30 June 1999

	1999 \$	1998 \$
TOTAL	1999	1998
Balance at the beginning of the financial year	59,188,381	59,680,321
Changes in net assets resulting from operations	604,883	1,148,348
Asset Revaluation Increment	0	6,371,652
Transfer to reserves	(92,400)	4,367
Transfers from reserves	351,300	(134,210)
Balance at the end of the financial year	60,052,164	67,200,321
RESERVES	1999	1998
Balance at the beginning of the financial year	8,011,940	1,770,131
Changes in net assets resulting from operations	0	0
Asset Revaluation Increment	33,484	6,371,652
Transfer to reserves	92,400	4,367
Transfers from reserves	(351,300)	(134,210)
Balance at the end of the financial year	7,786,524	8,011,940
SURPLUS	1999	1998
Balance at the beginning of the financial year	57,910,190	57,910,190
Changes in net assets resulting from operations	1,148,348	1,148,348
Asset Revaluation Increment	0	0
Transfer to reserves	(4,367)	(4,367)
Transfers from reserves	134,210	134,210
Balance at the end of the financial year	59,188,381	59,188,381
ACCUMULATED	1999	1998
Balance at the beginning of the financial year	59,188,381	59,188,381
Changes in net assets resulting from operations	604,883	1,148,348
Asset Revaluation Increment	0	6,371,652
Transfer to reserves	(92,400)	4,367
Transfers from reserves	351,300	(134,210)
Balance at the end of the financial year	60,052,164	67,838,688

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

Waratah-Wynyard Council

Statement of Cash Flows

For the Year Ended 30 June 1999

	NOTES	ACTUAL 1999 \$	ACTUAL 1998 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee Costs		2,828,848	2,853,252
Materials and Contracts		3,706,739	3,955,824
State Levies		386,095	379,521
Interest		399,863	404,549
Remissions and Discounts		564,419	572,746
Other Expenses		122,848	170,222
		8,008,812	8,336,114
Receipts			
Rates		7,243,317	7,180,628
User Charges		938,780	741,639
Interest		175,034	179,781
Reimbursement of expenses incurred		171,562	139,191
Government Grants		1,970,849	1,932,528
Other Income		94,216	0
		10,593,758	10,173,767
Net cash inflow (outflow) from operating activities	23	2,584,946	1,837,653
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for			
Property, Plant and Equipment		2,298,916	2,349,012
Investment		500,000	0
		2,798,916	2,349,012
Proceeds from			
Sales of Assets		608,019	706,649
		608,019	706,649
Net cash outflow from investing activities		(2,190,897)	(1,642,363)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for Borrowings			
		710,485	674,498
Proceeds from Borrowings			
		500,000	360,800
Net cash outflow from financing activities		(210,485)	(313,698)
Net increase (decrease) in cash held		183,564	(118,408)
Cash at the beginning of the financial year		782,006	900,414
CASH AT THE END OF THE FINANCIAL YEAR	10	965,570	782,006
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The above statement of cash flows should be read in conjunction with the accompanying notes.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

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Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The financial report has been prepared in accordance with Statements of Accounting Concepts, applicable Accounting Standards, Urgent Issues Group Consensus Views and the Local Government Act 1993 (as amended).

Except for certain assets, which are at current cost valuation, the report has been prepared in accordance with the historical cost convention. The accounting policies adopted are consistent with those of the previous year.

Certain assets acquired before 1 July 1993 have not been recognised in the statement of financial position because there are significant problems in determining a reliable measure of the carrying amount for those assets. The assets in question are Land Under Roads. These assets will be recognised as soon as the problems with reliable measurement are overcome.

(b) The Local Government Reporting Entity

All Funds through which Council controls resources to carry on its functions have been included in the financial statements of the Council.

In the process of reporting for the Waratah-Wynyard Council as a single unit, all transactions and balances between Council and special committees (e.g. loans and transfers) have been eliminated. The recording of transactions and balances for internal borrowing have also been eliminated.

Special Committees

Wynyard Youth Centre Committee	Revenue	13,612
	Expenses	21,017
Somerset Recreation Centre Management Committee	Revenue	18,392
	Expenses	26,426
Wynyard Community Centre Management Committee	Revenue	3,187
	Expenses	13,258

(c) Trust Funds

Amounts received as tender deposits and retention amounts controlled by Council are included in the amount disclosed as "Creditors" within current liabilities until they are refunded or forfeited.

(d) Assets

i) Major Classes of Assets

The Major classes of assets are:

- Land
- Buildings
- Land Improvements
- Furniture and Fittings
- Plant and Equipment
- Roads
- Bridges
- Water Assets
- Sewerage Assets
- Drainage Assets
- Other Infrastructure
- Intangible Assets

ii) Acquisition of Assets

The cost method of accounting is used for the initial recording of all acquisition of assets. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition including architect's 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 arm's length transaction.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont)

(d) Assets (cont)

iii) Non-Current Assets constructed by Council

The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Such assets are recognised as "Work in Progress" until they become available for service.

iv) Revaluation of Non-Current Assets

All non-current assets with the exception of receivables, land held for resale, and investments are revalued to their current replacement cost less accumulated depreciation on the following basis:

- land and buildings are revalued on a cycle generally consistent with the Valuer-General's revaluations (every five years). Revaluations are based on the Valuer-General's assessed increments. The last such revaluation was effective from 1 July 1993. Revaluations have been delayed because of proposed amalgamations and changes in system software. It is expected they will be carried out during 1999-2000.
- infrastructure assets, other than land and buildings, will be revalued at intervals as determined appropriate by Council but no later than every five years. Revaluations have been delayed because of proposed amalgamations and changes in system software. It is expected they will be carried out during 1999-2000.

Current replacement cost in relation to an asset means the cost at which an identical asset could be purchased or constructed as at the reporting date.

Where the carrying amount of an asset class is greater than its current replacement cost, the asset is revalued and the revaluation decrement is recognised in the Operating Statement. If however the decrement reverses a revaluation increment previously credited to the Asset Revaluation Reserve for the same class of assets, the revaluation decrement is charged directly against the Asset Revaluation Reserve.

Revaluations have been delayed because of proposed amalgamations and changes in system software. It is expected they will be carried out during 1999-2000.

v) Capitalisation of Expenditure

Expenditure is capitalised where the life of the future benefit can be accurately estimated and where the expenditure is above the following limits:

	\$		\$
Land	0	Bridges	1,000
Buildings	1,000	Water Assets	2,000
Land Improvements	1,000	Sewerage Assets	2,000
Furniture and Fittings	500	Drainage Assets	2,000
Plant and Equipment	500	Other Infrastructure	1,000
Roads	1,000		

vi) Depreciation of Non-Current Assets

All duly recognised non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential in those assets. Land is not a depreciable asset.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont)

(d) Assets (cont)

vi) Depreciation of Non-Current Assets (cont)

Main depreciation periods are:

Buildings	10 to 50 years	Plant	5 to 10 years
Motor Vehicles	2 years	Infrastructure	15 to 50 years
Water Systems	20 to 60 years	Sewerage Systems	15 to 75 years
Roads	50 to 75 years	Bridges & Culverts	20 to 65 years
Office Equipment & Furniture	3 to 5 years	Stormwater/Drainage Systems	50 to 80 years

(e) Employee Entitlements

- i) Wages & Salaries:
The amount of wages and salaries earned but not paid at balance date is recognised and brought to account as an accrual at current rates of pay.
- ii) Annual Leave:
The amount of annual leave which is owing to employees at balance date is recognised and brought to account as a current liability at current rates of pay. Other than a component relating to annual leave loading, on costs have not been recognised as part of these provisions.
- iii) Long Service Leave:
Liabilities for other employee entitlements, which are not expected to be settled within 12 months of balance date, are accrued as the present value of expected future payments to be made in respect of services provided by employees up to balance date. Consideration is given, when assessing future payments, to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using the appropriate indicative mid-rates on selected Commonwealth Government Securities. On costs have not been included in these provisions.
- iv) Superannuation:
The superannuation expense for the reporting period is the amount of the statutory contribution the local government makes to the superannuation plan which provides benefits to its employees. Details of those arrangements are set out in Note 26.
- v) Sick Leave:
No amount is shown for non-vested sick leave as experience indicates that, on average, sick leave taken for each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods.

(f) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates. Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured.

In respect of uncollected rates, no provision has been made for amounts outstanding, as all are considered collectable.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 8. That Note also discloses the amount of contributions, if any, recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont)

(g) Investments

Investments are recognised at cost. Interest revenues are recognised in the period to which they relate. Credit risk is minimised by utilising financial institutions with suitable credit ratings.

(h) Joint Ventures

Council had no interest in joint ventures at the reporting date.

(i) Cash and Short Term Deposits

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis, net of outstanding bank overdraft.

Cash and short term deposits are carried at face value of the amounts deposited. The carrying amounts of cash and short term deposits approximate net fair value. Interest revenue is accrued at the market or contracted rates and is receivable monthly.

(j) Receivables

i) Settlement Terms

Debtors of Council are required to settle their accounts within specified terms including:

Rate Debtors

Either by 2 equal instalments or alternatively within 30 days of demand which provides a discount of 10%. The discount provided is shown as an expense of the entity in its Operating Statement. Should amounts remain unpaid outside of the adopted payment options, Council will instigate collection proceedings in accordance with provisions of the *Local Government Act 1993 (as amended)*.

Sundry Debtors

Within 30 days of issue of the account. Should amounts remain unpaid beyond 30 days Council instigates collection proceedings in accordance with provisions of the *Local Government Act 1993 (as amended)*.

ii) Credit Risk

The Council does not have a significant exposure to any individual customers or counterparty.

iii) Net Fair Value

The Council considers that the carrying amount of receivables approximate their net fair value.

(k) Accounts Payable

Liabilities are recognised for amounts to be paid in the future for goods or services received, whether or not billed to the company. Trade accounts payable are normally settled within 30 days. The carrying amount of accounts payable approximates net fair value.

(l) Bank Loans

Bank loans are carried on the balance sheet at their principal amount. The carrying amounts of the bank loans approximate their net fair value. Interest expense is accrued at the contracted rate and included in "Creditors".

(m) Inventories

Inventories represent materials and store items intended for use by the Council. They are stated at the lower of cost and net realisable value. Costs have been assigned to inventory quantities on hand at balance date on the basis of average cost.

(n) Comparative Information

Where necessary comparative figures have been amended to conform with changes in presentation in the current year.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont)

(o) Significant Business Activities

Amendments to the Local Government Act as at June 1999 under section 84(2)(da) have required the reporting of operating capital and competitive neutrality costs in respect of each significant business activity undertaken by Council. Council disclosure is recorded in Note 30.

Council has determined, based upon materiality, that Transport Infrastructure, Sewage Disposal, Water Reticulation, Drainage, and Parks and Sporting Facilities as defined in Note 2(c) are considered Council's significant business activities.

Competitive Neutrality Costs consist of:

- notional company tax
- notional council rates and land tax
- wholesale sales tax equivalents
- loan guarantee fees

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

- The notional opportunity cost of capital was calculated by applying an interest rate of 9% which council has determined as an appropriate interest rate adjusted for a risk margin.
- Taxation equivalents were calculated by an applicable taxation rate of 36% applied to the activities notional accounting profit before abnormal items.
- Notional council rates and land tax have been calculated using actual rates and charges set by Council and Government for the current financial period.
- Wholesale sales tax equivalents have been included at an average rate of 5% based on a review of expenditure.
- Loan guarantee fees were calculated on the average loan outstanding for each activity multiplied by the loan guarantee fee rate of 0.45% which is determined by Treasury.
- The impact of fringe benefits tax, stamp duty, debits tax and financial institutions duty were determined to be immaterial and have not been included.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

2. FUNCTIONS/ACTIVITIES OF COUNCIL

WARATAH-WYNYARD COUNCIL

Notes to and forming part of the Financial Report
For the year ended 30 June 1999

Note 2 (a): Expenses, Revenues and Assets have been attributed to the following functions/activities, descriptions of which are set out in note (c).

1999 ACTUAL	CORPORATE SERVICES	TRANSPORT	REGULATORY SERVICES	RECREATION AND CULTURE	COMM. SERVICES	FIRE LEVY	GARBAGE SERVICES	WATER SERVICES	SEWERAGE SERVICES	DRAINAGE SERVICES	BUSINESS UNDER-	OTHER - NOT ATTRIBUTABLE	TOTAL
EXPENSES \$	1,512,267	2,542,686	549,810	1,060,514	1,081,082	186,696	368,998	1,578,974	763,154	216,154	130,547	299,358	10,290,610
%	14.7	24.7	5.3	10.3	10.5	1.8	3.6	15.3	7.4	2.1	1.3	2.9	100.0
REVENUES \$	1,840	811,284	780	1,600	195,785	0	0	906	0	0	0	958,654	1,970,849
GRANTS	308,287	2,453	64,643	119,636	344,046	192,377	364,385	1,670,376	1,148,713	311,433	181,884	3,883,700	8,591,932
OTHER	310,127	813,737	65,423	121,236	539,831	192,377	364,385	1,671,282	1,148,713	311,433	181,884	4,842,354	10,562,781
%	2.9	7.7	0.6	1.1	5.1	1.8	3.4	15.8	10.9	2.9	1.7	45.8	100.0
CHANGES IN NET ASSETS RESULTING FROM OPERATIONS													272,172
ASSETS (Note 2(b))	6,059,450	30,191,316	128,757	10,027,189	2,673,354	0	0	8,727,195	7,739,946	8,413,430	479,649	0	74,440,286
1998 ACTUAL	CORP.	TRANSP.	REGULATORY SERVICES	RECREATION & CULTURE	COMM. SERVICES	FIRE LEVY	GARBAGE SERVICES	WATER SERVICES	SEWERAGE SERVICES	DRAINAGE SERVICES	BUSINESS UNDER-	OTHER - NOT ATTRIBUTABLE	TOTAL
EXPENSES \$	1,539,928	2,675,517	564,301	1,131,657	1,186,085	194,873	340,971	1,756,799	845,143	200,535	60,387	309,044	10,805,240
%	14.3	24.8	5.2	10.5	11.0	1.8	3.2	16.3	7.8	1.9	0.6	2.9	100.0
REVENUES \$	0	673,496	1,650	8,164	253,694	0	0	0	0	0	0	995,523	1,932,527
GRANTS	280,092	5,430	75,717	107,074	316,573	197,967	337,158	1,690,091	1,174,573	288,229	74,623	3,810,473	8,358,000
OTHER	280,092	678,926	77,367	115,238	570,267	197,967	337,158	1,690,091	1,174,573	288,229	74,623	4,805,996	10,290,527
%	2.7	6.6	0.8	1.1	5.5	1.9	3.3	16.4	11.4	2.8	0.7	46.7	100.0
CHANGES IN NET ASSETS RESULTING FROM OPERATIONS													(514,713)
ASSETS (Note 2(b))	5,358,938	29,861,911	127,631	10,340,838	2,713,044	0	0	8,914,108	7,922,779	8,204,511	444,673	0	73,888,453

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

2. FUNCTIONS/ACTIVITIES OF COUNCIL (Cont)

- 2 (b) Total assets shown in Note 2(a) are reconciled with the amounts shown for assets in the statement of financial position as follows:-

	Actual 1999 \$	Actual 1998 \$
Current Assets	3,762,437	3,123,279
Non-Current Assets	70,677,848	70,765,174
	74,440,285	73,888,453

2 (c) Component Functions/Activities

The activities relating to the Local Government's components reported at 2(a) are as follows:

Transport

Construction, maintenance and cleaning of roads, footpaths, bridges and traffic signs. It also covers gravel pits and municipal car parks.

Regulatory Services

Administration of various by-laws, animal control, health and building regulation and town planning and development services.

Recreation and Culture

Operation and maintenance of halls, recreation centres and various reserves.

Community Services

Operation of various children's and, elderly citizens services, operation of refuse disposal sites, state emergency services, public conveniences and cemeteries.

Garbage Services

Operation of rubbish collection services.

Water, Sewerage and Drainage Services

Construction and maintenance of Council's Water, Sewerage and Drainage Works.

Corporate Services

Operation and maintenance of Council Chambers, administration offices and depots.

Fire Levy

Collected on behalf of the State Government for statewide fire services.

Business Undertakings

Operation of self-funded activities including the Waratah Post Office, rental of Council owned property at commercial rates and subdivision and sale of Council land.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

3. EMPLOYEE COSTS

	Actual 1999 \$	Actual 1998 \$
Wages, Salaries and Allowance	2,313,174	2,269,313
Workers Compensation		71,594
Superannuation Expenses	283,354	285,117
Annual, Sick and Long Service Leave	265,801	422,800
Other Employee Expenses	111,643	105,511
Total Direct Employee Costs	2,973,972	3,154,335
Less Amounts Capitalised	158,372	149,753
Net Employee Costs	2,815,600	3,004,582

4. DEPRECIATION AND AMORTISATION EXPENSE

	Actual 1999 \$	Budget 1999 \$	Actual 1998 \$
Depreciation			
Land Improvements	60,737	57,635	56,769
Buildings	274,429	265,797	272,883
Furniture and Fittings	88,437	108,244	119,394
Plant & Equipment	200,478	158,604	189,039
Roads	1,119,507	1,107,007	1,066,248
Bridges	96,544	150,039	100,483
Water, Sewerage and Drainage Works	429,405	436,601	423,993
Other Infrastructure	8,997	8,165	8,581
Amortisation			
Intangible Asset	500	500	1,000
	2,279,034	2,292,592	2,238,390

5. LOSS (PROFIT) ON DISPOSAL OF NON-CURRENT ASSETS

	Actual 1999 \$	Budget 1999 \$	Actual 1998 \$
Carrying Amount of Assets Disposed	706,179	742,611	807,157
Proceeds from Disposal	608,019	695,412	676,648
	98,160	47,199	130,509

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

6. INTEREST EXPENSE

	Actual 1999 \$	Budget 1999 \$	Actual 1998 \$
Interest	352,538	441,014	466,022
Public Bodies Assistance Act Loans			
Interest partially or fully subsidised by State Government have not been recognised as a Council expense.			
Gross Amount of Interest	67,605	67,605	68,792
Less Amount subsidised	(66,368)	(66,368)	(67,503)
Amount paid by Council (included in Interest)	1,238	1,238	1,289

7. OTHER EXPENSES

Other Expenses includes:

	Actual 1999	Budget 1999	Actual 1998
Audit Fee	12,800	12,900	14,500
Community Assistance Grants	24,138	22,955	49,730
Councillors Emoluments	38,910	38,000	37,998

8. GOVERNMENT GRANTS AND SUBSIDIES REVENUE

Grants were received in respect of the following:

	Actual 1999 \$	Budget 1999 \$	Actual 1998 \$
Roads			
State Government Road Grants	452,318	494,507	529,800
State Government Bridge Funding	243,663	207,348	157,601
Local Road Toll Funding	17,826	17,500	16,837
Black Spot Funding	97,477	93,000	0
	811,284	812,355	704,238
Community Services			
Children's Services	191,352	223,272	210,289
Child Care - Extension Grant	0	0	10,800
Child Care - Equipment Grant	0	0	10,134
Other	1,533	0	2,471
	192,885	223,272	233,694
Regulatory Services			
Federal Immunisation Subsidy	780	2,500	1,650

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

8. GOVERNMENT GRANTS AND SUBSIDIES REVENUE (Cont)

	Actual 1999 \$	Budget 1999 \$	Actual 1998 \$
Recreation and Culture			
Supported Wages Subsidy	3,440	4,600	0
Boat ramp Funding	0	0	20,000
Other	2,900	0	8,164
	6,340	4,600	28,164
Water			
Rivers and Water Supply Commission Subsidy	906	0	0
Grants to Council as a Whole			
Tax Sharing Grants	958,654	984,078	964,782
Total Grants Revenues	1,970,849	2,026,805	1,932,528

Government funds received in relation to pensioner rates of \$381,996 (1998 \$371,352) were treated in the Operating Statement as rate revenue.

Grants recognised as revenue during the reporting period which were obtained on the condition that they be applied in a specified manner but had yet to be totally expended in that manner as at the report date were nil (1998 : nil).

9. ABNORMAL GAIN

	Actual 1999 \$	Budget 1999 \$	Actual 1998 \$
Revaluation Decrement on Bridge Assets	0	0	(1,044,074)
Recognition of Water Assets	326,874	0	616,338
Recognition of Sewerage Assets	2,963	0	507,955
Recognition of Drainage Assets	2,875	0	1,582,842
	332,712	0	1,663,061

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

10. CURRENT ASSETS - CASH

	Actual 1999 \$	Actual 1998 \$
Cash	2,900	2,400
Trading Account	960,533	772,036
Road Accident - Trust Account	2,137	7,570
	965,570	782,006

11. CURRENT ASSETS - ACCOUNTS RECEIVABLE

Rates and Charges	96,366	101,600
Other Debtors	331,860	331,302
	428,226	432,902

12. CURRENT ASSETS - INVESTMENTS

Term Deposits	2,000,000	1,500,000
---------------	------------------	------------------

13. CURRENT ASSETS - OTHER

Land Held for Sale	26,283	167,779
Post Office Stock	1,060	1,371
Stores and Material	278,453	169,078
Accrued Income	0	8,631
Prepayments	30,287	61,512
Deferred expenses - Valuation Fees	32,558	0
	368,641	408,371

14. CURRENT LIABILITIES - CREDITORS

Trade Creditors	305,897	284,444
Accrued Expenses	66,917	120,535
Prepaid Income	61,899	1,468
Trust Deposits	29,040	13,457
	463,753	419,904

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

15. CURRENT LIABILITIES - BORROWINGS

	Actual 1999 \$	Actual 1998 \$
Secured		
Bank Loans	689,098	705,993
	689,098	705,993

Details of security relating to each of the secured liabilities are set out in Note 19.

Public Bodies Assistance Act Loans

Loans partially or fully subsidised by State Government have not been recognised as a Council liability.

Gross Amount of Loans	17,798	17,797
Less Amount subsidised	(16,622)	(16,621)
Amount owing by Council (included in liabilities)	1,176	1,176

16. CURRENT LIABILITIES - PROVISIONS

Provisions for Annual Leave	292,297	298,933
Provision for Long Service Leave	363,343	312,405
	655,640	611,338

17. NON CURRENT ASSETS - Property, Plant and Equipment

Land		
At valuation	4,319,734	4,319,734
At cost	96,558	96,558
	4,416,292	4,416,292

Valuations of land were obtained from the Valuer-General as at 1 July 1993. Land at cost are those parcels which were obtained by Council since the valuation was completed.

Land under roads has not been brought to account due to significant practical problems with determining a reliable measure.

Land Improvements

At Valuation	29,400	37,500
At Cost	1,423,283	1,313,066
Less Accumulated Depreciation	(295,692)	(243,052)
Work in Progress	0	0
	1,156,991	1,107,514

Valuations of Land Improvements were determined by Council's Engineer as at 1 July 1993 and are based on current replacement cost. Land Improvements at cost are those works undertaken by Council since the valuation was completed.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

17. NON CURRENT ASSETS - Property, Plant and Equipment (Cont)

	Actual 1999 \$	Actual 1998 \$
Buildings		
At Valuation	15,881,136	15,881,136
At Cost	1,388,803	1,372,082
Less Accumulated Depreciation	(7,776,847)	(7,502,418)
Work in Progress	3,830	0
	9,496,922	9,750,800

Valuations of buildings were determined by Richard McQueen AVLE (Val) of the Australian Valuation Office. These valuations were performed in April 1994 as at 30 June 1994.

Buildings at cost are those works undertaken by Council since the valuation was completed.

Furniture and Fittings

At Cost	694,041	740,008
Less Accumulated Depreciation	(590,125)	(571,098)
Work in Progress	6,250	0
	110,166	168,910

Values for Furniture and Fittings were determined by Council using the historic cost of items.

Plant and Equipment

At Cost	2,687,134	2,661,698
Less Accumulated Depreciation	(1,069,104)	(942,778)
Work in Progress	0	0
	1,618,030	1,718,920

Values for Plant and Equipment were determined by Council using the historic cost of items.

Roads

At Valuation	54,665,265	54,665,265
At Cost	3,581,388	2,922,117
Less Accumulated Depreciation	(32,208,401)	(31,088,894)
Work in Progress	168,876	51,834
	26,207,128	26,550,322

Valuations for roads were determined by Council's Engineer as at 1 July 1993 and are based on written down current replacement cost. Roads at cost are those works undertaken by Council since the previous valuation was completed. The cost of earthworks and the value of land under roads has not been included in the value of the asset.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

17. NON CURRENT ASSETS - Property, Plant and Equipment (Cont)

	Actual 1999 \$	Actual 1998 \$
Bridges		
At Valuation	4,540,533	4,753,817
At Cost	304,955	145,482
Less Accumulated Depreciation	(1,847,635)	(1,909,822)
	2,997,853	2,989,477

Valuations for bridges were determined by Council's Consulting Engineers as at 1 July 1997 and are based on written down current replacement cost. Bridge's at cost are those works undertaken by Council since the previous valuation was completed.

Water

At Valuation	12,065,486	11,452,851
At Cost	182,915	40,130
Less Accumulated Depreciation	(3,665,231)	(3,345,080)
Work In Progress	6,257	79,322
	8,589,427	8,227,223

Valuations for water assets were determined by Council's Engineer as at 1 July 1998 and are based on written down current replacement cost. Water assets at cost are those works undertaken by Council since the valuation was completed.

Sewerage

At Valuation	13,726,623	13,700,088
At Cost	91,283	20,760
Less Accumulated Depreciation	(6,474,045)	(6,197,568)
Work In Progress	0	7,685
	7,343,861	7,530,965

Valuations for sewerage assets were determined by Council's Engineer as at 1 July 1998 and are based on written down current replacement cost. Sewerage assets at cost are those works undertaken by Council since the valuation was completed.

Drainage

At Valuation	12,103,371	11,938,842
At Cost	313,479	103,987
Less Accumulated Depreciation	(4,003,420)	(3,853,821)
Work In Progress	0	11,271
	8,413,430	8,200,279

Valuations for drainage assets were determined by Council's Engineer as at 1 July 1998 and are based on written down current replacement cost. Drainage assets at cost are those works undertaken by Council since the valuation was completed.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

17. NON CURRENT ASSETS - Property, Plant and Equipment (Cont)

	Actual 1999 \$	Actual 1998 \$
Infrastructure		
At Cost	126,632	126,632
Less Accumulated Depreciation	(61,517)	(52,519)
	65,115	74,113
Infrastructure consists of assets which do not fall within the other asset categories. Values were determined by Council using the historic cost of items at date of purchase.		
Intangible		
At Cost	5,000	5,000
Less Accumulated Amortisation	(5,000)	(4,500)
	0	500
TOTAL PROPERTY, PLANT AND EQUIPMENT	70,415,215	70,735,315

18. NON CURRENT ASSETS - OTHER

	Actual 1999 \$	Actual 1998 \$
Rates and Charges		
- Long Term Debtors	31,357	29,859
Deferred Expenses		
- Valuation Fees	97,675	0
Debtors		
- Long Term	9,627	0
Land Held For Resale	123,974	0
	262,633	29,859

19. NON CURRENT LIABILITIES - BORROWINGS

	Actual 1999 \$	Actual 1998 \$
Secured		
Bank Loans	4,597,728	4,791,318
	4,597,728	4,791,318
Public Bodies Assistance Act Loans		
Loans partially or fully subsidised by State Government have not been recognised as a Council liability.		
Gross Amount of Loans	420,271	438,070
Less Amount Subsidised	(411,873)	(428,495)
Amount owing by Council (included in Liabilities)	8,398	9,575

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

19. NON CURRENT LIABILITIES - BORROWINGS (Cont)

	Actual 1999 \$	Actual 1998 \$
Security for Borrowings		
The bank loans are secured over the general rates of the Council.		
Financing arrangements		
Unrestricted access was available at the reporting date to the following lines of credit:		
Total facilities		
Bank Overdraft	250,000	250,000
Used at reporting date		
Bank Overdraft	0	0
Available at reporting date		
Bank Overdraft	250,000	250,000

20. NON CURRENT LIABILITIES - PROVISIONS

	Actual 1999 \$	Actual 1998 \$
Provision for Long Service Leave	79,034	159,579
Provision for Gravel Pit Rehabilitation	18,669	0
	97,703	159,579

21. NON CURRENT LIABILITIES - OTHER

	Actual 1999 \$	Actual 1998 \$
Deferred Expenses		
- Valuation Fees	97,675	0

22. RESERVES

	Actual 1999 \$	Actual 1998 \$
Composition:		
Asset Acquisition	653,925	956,669
Road Resealing	556,459	465,709
Water Reserve	149,942	198,498
Public Open Space	21,062	19,412
Asset Revaluation	6,405,136	6,371,652
	7,786,524	8,011,940

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

22. RESERVES (Cont)

	Actual 1999 \$	Actual 1998 \$
Movements:		
Asset Acquisition		
Balance at the beginning of the financial year	956,669	1,000,129
Amount transferred from accumulated surplus	0	0
Amount transferred to accumulated surplus	302,744	43,460
Balance at the end of the financial year	653,925	956,669
Road Sealing		
Balance at the beginning of the financial year	465,709	556,459
Amount transferred from accumulated surplus	90,750	0
Amount transferred to accumulated surplus	0	90,750
Balance at the end of the financial year	556,459	465,709
Water		
Balance at the beginning of the financial year	198,498	198,498
Amount transferred from accumulated surplus	0	0
Amount transferred to accumulated surplus	48,556	0
Balance at the end of the financial year	149,942	198,498
Public Open Space		
Balance at the beginning of the financial year	19,412	15,045
Amount transferred from accumulated surplus	1,650	4,367
Amount transferred to accumulated surplus	0	0
Balance at the end of the financial year	21,062	19,412
Asset Revaluation		
Balance at the beginning of the financial year	6,371,652	0
Revaluation Increment	33,484	6,371,652
Revaluation Decrement	0	0
Balance at the end of the financial year	6,405,136	6,371,652

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

23. RECONCILIATION OF INCREASE IN NET ASSETS RESULTING FROM OPERATIONS TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	Actual 1999 \$	Actual 1998 \$
Increase (Decrease) in Net Assets resulting from Operations	272,171	(514,713)
<i>Items not involving Cash</i>		
Depreciation and Amortisation expense	2,279,034	2,238,390
	2,279,034	2,238,390
<i>Change in Operating Assets and Liabilities</i>		
Receivables and Other Assets		
Assets	846	(41,877)
Creditors	43,850	(80,010)
Provisions	(17,574)	126,752
Stock on Hand	(91,541)	(21,398)
	(64,419)	(16,533)
<i>Investing Activity</i>		
Loss on sale of plant and equipment	98,160	130,509
	2,584,946	1,837,653
Reconciliation of Cash:		
For the purposes of the Statement of Cash Flows cash includes cash on hand and cash at bank.		
Cash on Hand and at Bank	965,570	782,006
	965,570	782,006

24. CONTINGENCY

Council holds bank guarantees for the following:

Building, frontage, landscaping/subdivision	17,058	108,388
	17,058	108,388

These guarantees have not been recognised as assets as it is uncertain, and unlikely, that Council will require these funds.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

25. COMMITMENTS FOR EXPENDITURE

(a) Capital Commitments

There are no material capital commitments at the reporting date.

(b) Finance Lease Commitments

Council held no finance lease commitments as at 30 June 1999.

(c) Operating Lease Commitments

Commitments under non-cancellable operating leases at the reporting date are payable as follows:-

	1999 \$	1998 \$
Not later than one year	51,180	37,813
Later than one year and not later than two years	48,891	28,161
Later than two years and not later than five years	0	0
Later than five years	23,302	0

The operating lease is not recognised in the financial report as a liability.

(d) Other Commitments

There is an ongoing commitment to pay Circular Head Council \$28,452 p.a. to offset debt servicing costs for the Port Latta Tip.

26. SUPERANNUATION

The Waratah-Wynyard Council contributes in respect of its employees to a defined benefits superannuation plan established in respect of all local governments in the State. In accordance with statutory requirements, Council contributes to the Quadrant Superannuation Fund amounts determined by the Plan's actuary. As such, 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 beneficiaries, the Council would be required to meet its share of the deficiency. The audited general purpose financial report of the Plan as at 30 June 1998, which was not subject to any audit qualification, indicates that the assets of the Plan are sufficient to meet the accrued benefits. No liability of the Council has been recognised as at the reporting date in respect of superannuation benefits for its employees.

The general purpose financial report of the Plan discloses that the most recent actuarial assessment of the Fund was undertaken as at 1 September 1996, by Financial Synergy Tasmania (Actuaries and Superannuation Consultants), and that the actuary indicated that without improvements to benefit conditions, or other unanticipated events, current contribution rates would be sufficient to meet members' benefits as they accrue.

The actuarial report as at 1 September 1996 reveals the following in relation to the fund:

	\$'000
Fund Assets at Net Market Value	84,944
Accrued Benefits	76,269
Surplus of Fund Assets over Accrued Benefits	8,675
Vested Benefits	65,901

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

26. SUPERANNUATION (Cont)

The amount of contributions paid by the Council to the Quadrant Superannuation Fund during the reporting period was \$265,061. (\$257,545 in 1998)

Council also contributes to Tasplan and Synergy for its employees, however neither fund is a defined benefits superannuation plan and therefore Council is not responsible for any deficiencies that may occur. Council contributions paid to Tasplan during the year was \$13,054 (\$13,135 in 1998) and to Synergy \$5,176 (\$16,234 in 1998).

27. JOINT VENTURES

Waratah-Wynyard Council has no interests in any un-incorporated joint ventures.

28. RELATED PARTY DISCLOSURE

Transactions entered into during the year with other Councillors, their firms or associated entities are within normal customer employee relationships on terms and conditions no more favourable to those available to other members, customers or employees and are of a trivial or domestic nature.

	1999	1998
a) Allowances and Reimbursements	43,566	41,471

b) Register of Interests - 1998/99

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

Cr. Cyril Dixon (Ex-Mayor)	No Interest Declared
Cr. Malcolm Fenton (Mayor)	No Interest Declared
Cr. Andrew Beswick (Deputy Mayor)	No Interest Declared
Cr. Sue Walsh	No Interest Declared
Cr. Joe Fagan	No Interest Declared
Cr. Rodney Walker	No Interest Declared
Cr. Kevin Hyland	No Interest Declared
Cr. Geoff Allen	No Interest Declared
Cr. Francis Ransley	No Interest Declared
Cr. Bill French	No Interest Declared
Cr. Denise Rushworth	No Interest Declared
Cr. Gary Bramich	No Interest Declared
Cr. Roger Chalk	No Interest Declared
Cr. Darren Fairbrother	No Interest Declared

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

29. INTEREST RATE RISK

The Council's exposure to interest rate risk, repricing maturities and the effective interest rates on financial instruments at balance date are:

	WAEIR	Floating Interest rate \$	1 year or less \$	1 to 5 years \$	Over 5 years \$	Non interest bearing \$	Total \$
Assets							
Cash	3.75%	962,669				2,900	965,569
Receivables							
- Rate						96,366	96,366
- Sundry						331,860	331,860
Investments	5.0%	2,000,000					2,000,000
Total Financial Assets							
1999		2,962,669	0	0	0	431,126	3,393,795
1998		2,282,006	0	0	0	462,760	2,744,766
Liabilities							
Employee Entitlements						734,674	734,674
Creditors						463,754	463,754
Debenture Loans	6.36%		685,128	2,509,662	2,092,035		5,286,826
Total Financial Liabilities							
1999		0	685,128	2,509,662	2,092,035	1,198,428	6,485,254
1998		0	705,994	4,450,184	238,082	522,954	5,917,214
Net Financial Assets/(Liabilities)							
1999		2,962,669	(685,128)	(2,509,662)	(2,092,035)	(767,302)	(3,091,459)
1998		2,282,006	(705,994)	(4,450,184)	(238,082)	(60,194)	(3,172,448)

Comparative WAEIR for 1997/98 were:

Cash	4.00%
Investments	5.22%
Debenture Loans	6.57%

The Council considers that the carrying value of its debenture liabilities approximates net fair value as the majority of the loans are reviewed every two years.

WAEIR - weighted average effective interest rate.

Credit Risk

The carrying amounts of financial assets represents the Council's maximum exposure to credit risk in relation to these assets.

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

30. SIGNIFICANT BUSINESS ACTIVITIES

	Water Reticulation	Sewage Disposal	Drainage	Transport	Parks and Sporting Facilities
REVENUE					
Direct					
Rates	1,468,004	1,041,091	310,998	0	0
User Charges	194,816	107,382	435	0	65,312
Contributions	6,689	0	0	0	0
Government Grants	906	0	0	811,284	1,600
Other	867	240	0	2,452	192,785
	1,671,282	1,148,713	311,433	813,736	259,697
EXPENDITURE					
Direct					
Employee Costs	73,248	118,856	41,965	335,203	328,152
Materials and Contracts	43,480	265,863	14,337	651,488	208,332
Interest	5,574	104,508	13,006	89,299	36,307
Other	1,286,434	115,340	37,757	239,101	206,407
	1,408,736	604,567	107,065	1,315,091	779,198
Indirect					
Corporate Service Income/(Expenditure)	(107,443)	(82,574)	(71,023)	1,958,443	611,139
Capital Costs					
Depreciation	170,237	158,558	109,458	1,227,595	206,407
Opportunity Costs of Capital	778,845	691,356	757,209	2,709,982	928,217
	949,082	849,914	866,667	3,935,577	1,134,624
Competitive Neutrality Costs					
	7,766	131,090	15,239	139,826	101,039

Waratah-Wynyard Council

Notes to and forming part of the Financial Report 30 June 1999

STATEMENT OF COUNCILLORS AND THE GENERAL MANAGER

In our opinion:

- (a) the financial report set out on pages 22 to 47 present fairly the financial position of the Waratah-Wynyard Council as at 30 June 1999 and the results of its operations for the year then ended in accordance with Statement of Accounting Concepts and applicable Accounting Standards, and
- (b) the financial report has been prepared in accordance with the requirements of the Local Government Act 1993.

Mayor



(M. FENTON)

Councillor



(A.F. RANSLEY)

General Manager



(JOHN GIBSON)

Dated

6th October, 1999**INDEPENDENT AUDIT REPORT****To the Councillors of the Waratah-Wynyard Council****Scope**

I have audited the financial report of the Waratah-Wynyard Council comprising Operating, Financial Position, Changes in Equity and Cash Flows Statements and notes thereto, for the year ended 30 June 1999. The General Manager of the Council is responsible for the financial report. I have conducted an independent audit of the financial report in order to express an opinion on it to the Councillors.

The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material misstatement. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Australian Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with my understanding of the financial position of the Waratah-Wynyard Council, the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In my opinion the financial report presents fairly in accordance with the Local Government Act 1993 and applicable Accounting Standards and other mandatory professional reporting requirements, the financial position of the Waratah-Wynyard Council as at 30 June 1999, and the results of its operations and its cash flows for the year then ended.



D W Baulch
ACTING AUDITOR-GENERAL

14 October 1999

HOBART

TASMANIAN

 AUDIT OFFICE