

KENTISH COUNCIL Annual Budget 2026-2027



Photo Credit: Jess Bonde, Wildbonde

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1 Analysis of Operating Budget

This section analyses the expected revenues and expenses of Council for the 2026/27 year.

1.1 Operating Revenue

		Revised Budget 2025/26	Budget 2026/27	Variance	Variance %
Recurrent Income					
Rates and charges	1.1.1	8,396,771	9,265,022	868,251	10.3%
Statutory fees and fines	1.1.2	329,334	292,450	(36,884)	-11.2%
User fees	1.1.3	216,758	206,833	(9,925)	-4.6%
Grants	1.1.4	3,838,409	3,954,472	116,063	3.0%
Interest	1.1.5	385,000	533,500	148,500	38.6%
Other income	1.1.6	451,917	414,801	(37,116)	-8.2%
Investment revenue from water corporation	1.1.7	114,400	100,000	(14,400)	-12.6%
Share of net profits/(losses) of associates accounted for by the equity method	1.1.8	141,081	212,565	71,484	50.7%
		13,873,669	14,979,643	1,105,974	8.0%
Capital Income					
Capital grants received specifically for new or upgraded assets	1.1.9	1,022,707	936,631	(86,076)	-8.4%
Contributions - non-monetary assets	1.1.10	170,500	-	(170,500)	-100.0%
		1,193,207	936,631	(256,576)	-21.5%
Total Income		15,066,876	15,916,274	849,398	5.6%

1.1.1 Rates and Charges - (\$868,251 increase)

The Local Government Act 1993 provides the ability for Council to raise rates and charges for the purpose of providing services to the community. Rates and charges are an important income stream and it is estimated that rate revenue will represent 62% of recurrent budget income in 2026/27.

		Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Rates and Charges					
General rate		6,828,614	7,377,416	548,802	8.0%
Waste management rates		1,383,706	1,654,663	270,957	19.6%
Fire levies		259,480	265,825	6,345	2.4%
Total Gross Rates and Charges		8,471,800	9,297,904	826,104	9.8%
Less discount for early payment		(44,526)	-	44,526	-100.0%
Less council rate remissions		(30,503)	(32,882)	(2,379)	7.8%
Net Rates and Charges		8,396,771	9,265,022	868,251	10.3%

Council needs to increase rates to address rising costs including inflationary price increases, increased depreciation from revalued infrastructure assets and increased operating costs for new and upgraded assets.

The general rate in the dollar of assessed annual value (AAV) of rateable properties has decreased from 5.149 cents per dollar of AAV to 4.961 cents per dollar, a decrease of 3.7%. However, the fixed charge portion of rates has increased by \$50, or 9.2% from \$545 per property to \$595 per property. Also, the impact of adjustment factors applied by the Valuer-General to increase property values in 2026/27 and continued phased-in impact of past increases in property valuations will affect general rate increases for affected properties.

In accordance with the Valuation of Land Act 2001, the Valuer General revalued all properties in the municipality effective from 1 July 2022 and also applied adjustment factor increases to these values effective from 1 July 2026. For example, since the previous adjustment factors applied in 2024, residential property values have increased by 15% and all other classes of property have increased by 5% except for primary production properties which have had no further increase after the 35% increase in 2024. These increases are in addition to the revaluation increases from 2022. The increase in the AAV amount for properties affected will result in relatively higher rates increases for those properties with higher valuation increases.

Council has applied a rates increase cap of 50% for commercial properties and 10% for all other properties to limit the impact of property revaluations on rates whilst allowing for a timely transition to the appropriate amount of rates to be paid for individual properties. This approach, in line with Council's Rates and Charges Policy, acknowledges that rates are a tax, and applies the equity principle of tax, that those with greater capacity to pay should pay more than those with less capacity to pay.

Analysis of Operating Budget

The average residential property will have a general rates increase of \$127.34 and a \$80.83 increase in waste management charges. This total increase in rates and charges (excluding the State Fire Levy) of \$208.17 or 11.7% equates to an extra \$4.00 per week. As explained above, some properties will have higher rate increases due to the relative increase in their property value.

The average general rate increase for properties without a supplementary valuation due to property improvements in 2025/26 is 7.9%. However, as mentioned above, many properties will have increases higher than this due to increases in property values as determined by the Valuer-General. The general rate revenue increase of 8% shown above reflects the increase from the 2025/26 revised budget figure and includes new rates from growth from new or renovated properties.

Council's net rates and charges revenue, including fire levies, has increased by 10.3% on the 2025/26 revised budget.

Waste management costs continue to trend upwards, due to both contractor cost increases and a 54% increase in the State Waste Levy to \$70.56 per tonne. The additional revenue raised in 2026/27 reflects planned full cost recovery of the kerbside collection service and the operation of waste transfer stations.

Overall, waste management rates revenue is budgeted to increase by 19.6% from the 2025/26 revised budget to address the cost increases and transition to full cost recovery as discussed above.

Council has discontinued the small discount for early payment of rates in preparation for the implementation of a new online rates payment system to be phased in during 2026/27. This new system will create a customer-centric payment experience with improved flexibility and simplified rates collection arrangements.

1.1.2 Statutory Fees and Fines - (\$36,884 decrease)

Statutory fees and fines include charges relating to Council's regulatory functions including building, planning and animal control.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Building permits and levies	66,500	64,000	(2,500)	-3.8%
Planning fees and charges	146,500	113,000	(33,500)	-22.9%
Food premise, place of assembly and water licences	18,334	18,450	116	0.6%
Animal control fees and infringements	98,000	97,000	(1,000)	-1.0%
Total Statutory Fees and Fines	329,334	292,450	(36,884)	-11.2%

An expected downturn in planning activity is expected to offset the impact of fee increases. The 2026/27 budget has allowed for a small decrease in animal control infringement notices.

1.1.3 User Fees - (\$9,925 decrease)

User charges relate mainly to the recovery of service delivery costs through the charging of fees to the users of Council's services. User fees include rental income from Council properties and other Council recreational facilities.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
User fees	216,758	206,833	(9,925)	-4.6%

The decrease in user fees reflects a reduction in budgeted miscellaneous reimbursements for community halls and recreation facilities for 2026/27.

1.1.4 Grants - (\$116,063 increase)

Operating grants include all monies received from the State and Federal Governments and other external bodies to assist with funding the delivery of Council services to ratepayers. Budgeted movements in grant funding are summarised below.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Grants Commissions – Roads Grant	1,715,494	1,747,759	32,265	1.9%
Grants Commission – Base Grant	2,053,449	2,147,713	94,264	4.6%
Heavy Vehicle Motor Tax	59,000	59,000	-	0.0%
Total Operating Grants	3,838,409	3,954,472	116,063	3.0%

Budgeted Grants Commission Grants have increased for 2026/27 based on information available at the time of budget preparation. The actual 2026/27 Grants Commission amounts should be known early in the financial year.

1.1.5 Interest - (\$148,500 increase)

The interest revenue is from money earned on Council's cash and investments.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Interest received	385,000	533,500	148,500	38.6%

The increase in budgeted interest income is mainly due to a forecast increase in the average interest rate for cash and investments balance for 2026/27. Council's budget is for an average interest rate of 4.85% and an average cash and investments balance of \$11 million during 2026/27.

1.1.6 Other Income - (\$37,116 decrease)

Other income includes a range of revenue from Council facilities, reimbursements, dividends and other contributions.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Sheffield Visitor Information Centre	184,700	221,700	37,000	20.0%
Dulverton Regional Authority income tax equivalents	143,826	142,928	(898)	-0.6%
Other income	123,390	50,173	(73,217)	-59.3%
Total other income	451,917	414,801	(37,116)	-8.2%

The 2026/27 budget has allowed for an expected increase in retail sales at Sheffield Visitor Information Centre. The reduction in budgeted Other Income mainly relates to a decrease in budgeted voluntary contributions paid to Council.

1.1.7 Investment revenue from Water Corporation (\$14,400 decrease)

Council holds an equity investment in TasWater of 0.39%.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Investment revenue from water corporation	114,400	100,000	(14,400)	-12.6%

The reduction in budgeted investment revenue from TasWater reflects the expected end of annual special dividend payments by TasWater replacing dividends not paid during the Covid19 pandemic.

1.1.8 Share of net profits/(losses) of associates and joint ventures accounted for by the equity method (\$71,484 increase)

Council is a partner in the Dulverton Regional Waste Management Authority, a Joint Authority established under the *Local Government Act*. The primary activity of the Authority is to operate a regional landfill site at Dulverton. Other partners in this Joint Authority are Devonport City, Central Coast, Latrobe and Kentish Councils. Council's ownership interest in the Authority as at 30 June 2025 was 8.48%.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method.	141,081	212,565	71,484	50.7%

Budgeted share of profit from Dulverton for 2026/27 is based on the 2025/26 Dulverton Corporate plan.

1.1.9 Capital Grants - (\$86,076 decrease)

Includes all capital grants received from State and Federal Government sources that are provided specifically to fund new or upgraded assets. A detailed analysis of these grants is provided in the table below.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Commonwealth Roads to Recovery Program	742,707	861,631	118,924	16.0%
Black Spot - Bridge Barrier Rail and Terminal Upgrades	175,000	-	(175,000)	-100.0%
Short Walks Grant	50,000	-	(50,000)	-100.0%
Waste Management Grants	55,000	-	(55,000)	-100.0%
Black Spot - Railton Road, Merseylea	-	75,000	75,000	
Total Capital Grants	1,022,707	936,631	(86,076)	-8.4%

1.1.10 Capital Contributions - non-monetary - (\$170,500 decrease)

The contribution of non-monetary assets for 2025/26 represents the value of the Wilmot Museum transferred to Council by the Wilmot Tourist and Progress Association.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Contribution - non-monetary assets	170,500	-	(170,500)	-100.0%
Total Capital Contributions	170,500	-	(170,500)	-100.0%

1.2 Operating Expenditure (\$1,041,351 increase)

		Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Expenses					
Employee costs	1.2.1	4,523,603	4,846,927	323,324	7.1%
Materials and contracts	1.2.2	3,593,182	3,791,410	198,228	5.5%
Depreciation and amortisation	1.2.3	4,544,489	4,775,890	231,401	5.1%
Finance costs	1.2.4	66,272	49,040	(17,232)	-26.0%
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	1.2.5	50,000	113,833	63,833	127.7%
Other expenses	1.2.6	1,227,632	1,469,430	241,797	19.7%
Total Expenses		14,005,178	15,046,530	1,041,351	7.4%

1.2.1 Employee costs (\$323,324 increase)

Employee costs include labour related expenditure such as wages, salaries and on-costs such as allowances, leave entitlements, employer superannuation, rostered days off and payroll tax.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Total employment costs	4,645,603	5,019,927	374,324	8.1%
Less: amounts allocated to capital	(122,000)	(173,000)	(51,000)	41.8%
Employee costs per Income Statement	4,523,603	4,846,927	323,324	7.1%

Full-Time Equivalent (FTE) Employees

	Revised Budget 2025/26	Budget 2026/27	Variance	Variance %
Kentish Employees	42.3	45.3	3.0	7.1%

A 4.5% increase is allowed for employee pay rises in accordance with the proposed Enterprise Agreement, plus a contingency of 1%.

The budgeted full-time equivalent staffing has increased by 3.0, mainly relating to Kentish's share of additional staff for Customer Service and Visitor information Services (casual pools), a Green Spaces cadet officer and a temporary increase in Records Management staff to assist with digitisation of records and other improvements. In addition to these new staff, there are minor variations in hours of work and the allocation of time between Kentish and Latrobe Councils for some staff.

1.2.2 Materials and Contracts (\$198,228 increase)

Materials and contracts includes the purchases of goods and services in the form of consumables, payments to contractors, consultants and professional services.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Materials, repairs & maintenance	2,331,694	2,597,435	265,741	11.4%
Fuel	140,077	120,000	(20,077)	-14.3%
Fleet Costs	206,331	209,187	2,856	1.4%
Property holdings costs	89,905	100,069	10,164	11.3%
Minor Plant & Equipment	28,308	26,160	(2,148)	-7.6%
Communication	50,874	59,816	8,942	17.6%
Marketing and advertising	154,049	123,277	(30,772)	-20.0%
Legal fees	50,465	39,000	(11,465)	-22.7%
Consultants	202,725	171,600	(31,125)	-15.4%
General expenses	190,150	219,667	29,517	15.5%
IT software & maintenance	335,779	376,134	40,355	12.0%
Waste Disposal	691,373	753,414	62,041	9.0%
Total	4,471,730	4,795,759	324,029	7.2%
less internal cost allocations	878,548	1,004,349	125,801	14.3%
Total Materials and Contracts	3,593,182	3,791,410	198,228	5.5%

The budget for materials, repairs and maintenance has increased by 11.4% compared to 2025/26. In addition to allowance for price increases, Materials, Repairs and Maintenance includes a \$150,000 allowance for removal of high risk roadside trees during 2026/27.

Fleet maintenance costs are only budgeted to increase marginally due to recent replacements and less maintenance needed for newer equipment. Budgeted fuel costs for 2025/26 were increased during the budget review, however at this stage a reduction in fuel costs has been allowed for in 2026/27. Fuel costs, together with other inflationary impacts will be monitored during 2026/27 and considered with budget reviews in 2026/27.

Analysis of Operating Budget

Budgeted Marketing and advertising costs have reduced due to reduced visitor information centre promotional stock purchases.

Budgeted Legal Costs have reduced due to once-off legal assistance during 2025/26 in reviewing council's enterprise agreement.

Budgeted Consultants costs have reduced due to once-off engagements included in 2025/26. The 2026/27 Consultants budget includes \$55,000 for asset data improvements and asset condition assessments, \$25,000 for bridge inspections, \$15,000 for completion of a Waste Management Strategy commenced in 2022/23, \$25,000 for cyber security measures and \$22,000 for internal audit activities.

The 2026/27 budget for General Expenses includes a \$20,000 allowance for digitisation of paper records.

IT software and maintenance costs have increased both due to inflation and also due to additional software licences required.

An increase in the capital program from 2025/26 resulted in increased internal cost allocations applied to capital projects.

1.2.3 Depreciation and amortisation - (\$231,401 increase)

Depreciation is an accounting measure which attempts to measure the decline in value of Council's property, plant and equipment including infrastructure assets such as roads and drains.

	Revised Budget	Budget 2026/27	Variance \$	Variance %
<i>Property</i>				
Land Improvements	67,749	73,170	5,420	8.0%
Buildings	571,697	600,274	28,577	5.0%
<i>Plant & Equipment</i>				
Plant & Equipment	230,000	230,000	-	0.0%
Computers & telecommunications	60,000	60,000	-	0.0%
<i>Infrastructure</i>				
Roads, bridges and footpaths	3,507,662	3,696,475	188,813	5.4%
Drainage	107,381	115,971	8,590	8.0%
Total Depreciation & Amortisation	4,544,489	4,775,890	231,401	5.1%

Analysis of Operating Budget

Depreciation overall is budgeted to increase by 5.1%, mainly to reflect indexation of asset values to allow for inflation, and also to allow additional depreciation from the completion of capital projects.

1.2.4 Finance costs (\$17,232 decrease)

Finance costs relate to interest charged by financial institutions on funds borrowed. The decrease in interest reflects principal repayments made.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Finance costs	66,272	49,040	(17,232)	-26.0%

1.2.5 Net gain/(loss) on disposal of property, infrastructure, plant and equipment (\$63,833 increase)

This budget item is an allowance for write-off of the remaining written down value of assets such as road seal replaced during 2026/27.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
WDV of assets disposed	50,000	113,833	63,833	127.7%

1.2.6 Other Expenses (\$241,797 increase)

Other expenses relates to a range of unclassified items including contributions to regional bodies and community groups, land tax, valuation fees as well as expense allocation adjustments. The most significant increase is for payment of the state fire commission levy. This cost is offset by revenue collected.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Audit costs	71,000	70,000	(1,000)	-1.4%
Councillors' allowances	149,467	184,882	35,415	23.7%
Councillors' expenses	23,980	22,040	(1,940)	-8.1%
Bank Fees	33,000	34,500	1,500	4.5%
Election and electoral role expenses	6,327	66,327	60,000	948.4%
Electricity & Gas	45,183	67,095	21,912	48.5%
Fire Levies	258,080	265,604	7,524	2.9%
Insurance	189,663	219,219	29,556	15.6%
Donations & Contributions	107,800	109,325	1,525	1.4%
Subscriptions & Memberships	108,557	112,135	3,578	3.3%
Land Tax	68,322	76,047	7,725	11.3%
State Waste Levy	82,000	159,553	77,553	94.6%
Statutory registrations and License fees	1,550	-	(1,550)	-100.0%
TechOne Implementation	82,703	82,703	-	0.0%
Total	1,227,632	1,469,430	241,797	19.7%

The reduction in budgeted Audit fees relates to reduced grant audits such as disaster recovery claims. The change in budgets for Councillor allowances and expenses reflects the changes to councillor numbers and remuneration recently made by the State Government to apply after the local government elections in October 2026. Budget allowance is also made for election costs payable to the Tasmanian Electoral Commission.

The increase in budgeted electricity reflects under-budgeting in 2025/26 as well as increased budget in 2026/27 to allow for additional costs from reopening the Sheffield Museum.

The increase in budgeted State Waste Levy costs reflects the 54% increase in the Levy to \$70.56 per tonne.

Analysis of Operating Budget

1.3 Underlying Result (\$119,430 increase)

The underlying result is the net surplus or deficit for the year adjusted for capital contributions, gains or losses on disposal of non-operating assets sold and other once-off adjustments. It is a measure of financial sustainability as it is not impacted by non-recurring or once-off items of revenues and expenses which can often mask the operating result.

	Revised Budget 2025/26	Budget 2026/27	Variance \$	Variance %
Net Operating Result for the year	\$ 1,061,698	\$ 869,744	\$ (191,954)	-18.1%
Capital grants received specifically for new or upgraded assets	\$ (1,022,707)	\$ (936,631)	\$ 86,076	-8.4%
Grants received in advance - current year	\$ (1,930,968)	\$ (3,119,567)	\$ (1,188,599)	61.6%
This year's grants included in prior years income	\$ 1,876,160	\$ 3,119,567	\$ 1,243,407	66.3%
Other Adjustment - Disaster Recovery Costs	\$ -	\$ -	\$ -	
Underlying Result	\$ (186,317)	\$ (66,887)	\$ 119,430	-64.1%

The underlying result for the 2026/27 year is estimated to be a deficit of \$66,887, a decrease of \$119,430 from the budgeted deficit of \$186,317 for 2025/26.

2 Analysis of Cash Flows

This section analyses the expected cash flows from the operating, investing and financial activities of the Council for the 2026/27 year.

The analysis is based on three main categories of cash flows:

- Operating Activities – refers to the cash generated or used in the normal service delivery function of Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.
- Investing Activities – refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- Financing Activities – refers to cash generated or used in the financing of Council functions and include borrowing from financial institutions. These activities also include the principal component of loan repayments for the year.

2.1 Budgeted Cash Flow Statement

2.1.1 Cash Flows from Operating Activities (\$4.61 million inflow of cash)

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Rates	\$ 8,396,771	\$ 9,265,022	\$ 868,251
Statutory fees and fines	\$ 329,334	\$ 292,450	\$ (36,884)
User charges and other fines	\$ 216,758	\$ 206,833	\$ (9,925)
Grants	\$ 3,838,409	\$ 3,954,472	\$ 116,063
Developer contributions	\$ -	\$ -	\$ -
Interest	\$ 385,000	\$ 533,500	\$ 148,500
Investment revenue from water corporation	\$ 114,400	\$ 100,000	\$ (14,400)
Other receipts	\$ 451,917	\$ 414,801	\$ (37,116)
Payments to suppliers	\$ (3,593,182)	\$ (3,791,410)	\$ (198,228)
Payments to employees (including redundancies)	\$ (4,523,603)	\$ (4,846,927)	\$ (323,324)
Finance costs	\$ (66,272)	\$ (49,040)	\$ 17,232
Other payments	\$ (1,227,632)	\$ (1,469,430)	\$ (241,797)
Net cash provided by (or used in) operating activities	\$ 4,321,898	\$ 4,610,271	\$ 288,372

Analysis of Cash Flows

2.1.1 Cash Flows from Operating Activities (\$4.61 million inflow of cash)

The net cash flows from operating activities does not equal the operating result for the year as the expected revenues and expenses of the Council include non-cash items which have been excluded from the Cash Flow Statement. The budgeted operating result is reconciled to estimate cash flows available from operating activities as set out in the following table:

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Surplus/(Deficit)	\$ 1,061,698	\$ 869,744	\$ (191,954)
Non-cash Items			
Depreciation and amortisation	\$ 4,544,489	\$ 4,775,890	\$ 231,401
WDV of assets disposed	\$ 50,000	\$ 113,833	\$ 63,833
Non-cash Distribution - Dulverton	\$ (141,081)	\$ (212,565)	\$ (71,484)
Capital Grants specifically for New/Upgrading Assets	\$ (1,022,707)	\$ (936,631)	\$ 86,076
Capital Contributions - non-monetary assets	\$ (170,500)	\$ -	\$ 170,500
Total non-cash items	\$ 3,260,201	\$ 3,740,527	\$ 480,326
Net Cash provided by Operating Activities	\$ 4,321,898	\$ 4,610,271	\$ 288,372

2.1.2 Cash Flows from Investing Activities (\$5,584,079 outflow of cash)

The increase in cash outflows from investing activities is mainly due to increased payments for property, plant and equipment.

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Payments for property, infrastructure, plant and equipment	\$ (4,610,702)	\$ (6,520,710)	\$ (1,910,008)
Capital grants	\$ 1,022,707	\$ 936,631	\$ (86,076)
Net Cash provided by (or used in) Investing Activities	\$ (3,587,995)	\$ (5,584,079)	\$ (1,996,084)

Analysis of Cash Flows

2.1.3 Cash Flows from Financing Activities (\$1,245 million outflow of cash)

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Repayment of interest-bearing loans and borrowings	\$ (254,264)	\$ (245,264)	\$ 9,000
Net cash provided by (or used in) financing activities	\$ (254,264)	\$ (245,264)	\$ 9,000

2.1.4 Net Increase (Decrease) in Cash (\$1,219,073 inflow of cash)

Total cash is forecast to decrease by \$1,219,073 to \$4,123,183 at 30 June 2027.

	Revised Budget 2025/26	Budget 2026/27	Variance \$
Net increase/(decrease) in cash and cash equivalents	\$ 479,638	\$ (1,219,073)	\$ (1,698,711)
Cash and cash equivalents at the beginning of the financial year	\$ 4,862,616	\$ 5,342,255	\$ 479,639
Cash and cash equivalents at the end of the financial year	\$ 5,342,255	\$ 4,123,183	\$ (1,219,073)

3 Analysis of Capital Budget

This section analyses the planned capital expenditure for the 2026/27 year and the source of funding for the capital budget.

		Revised Budget 2025/26	Budget 2026/27	Variance \$
Works Carried Forward	3.1.1			
Roads		\$ 126,000	\$ -	\$ (126,000)
Stormwater			\$ -	\$ -
Buildings		\$ 203,000	\$ 331,000	\$ 128,000
Land Improvements		\$ 324,000	\$ 308,000	\$ (16,000)
Miscellaneous		\$ 38,000	\$ -	\$ (38,000)
Plant and Equipment		\$ 465,000	\$ -	\$ (465,000)
Total Works Carried Forward		\$ 1,156,000	\$ 639,000	\$ (517,000)

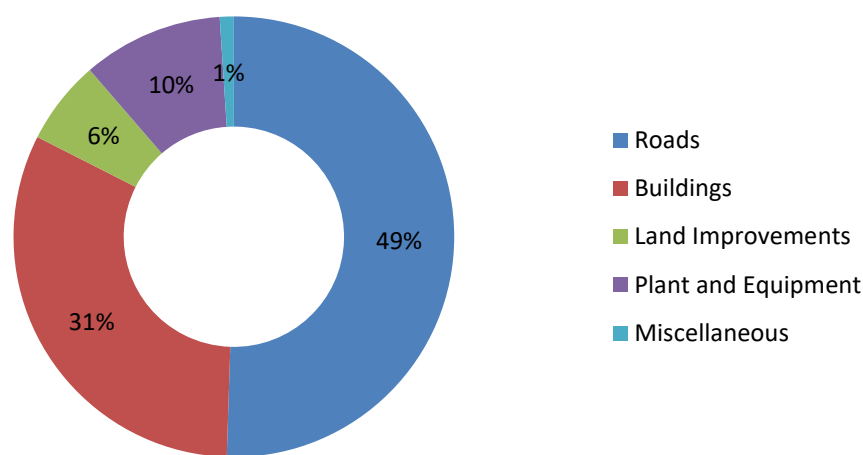
New Works				
Roads		\$ 1,740,000	\$ 3,210,320	\$ 1,470,320
Stormwater			\$ 161,200	\$ 161,200
Buildings		\$ 1,138,000	\$ 1,707,200	\$ 569,200
Land Improvements		\$ 21,000	\$ 105,000	\$ 84,000
Miscellaneous		\$ 106,000	\$ 67,680	\$ (38,320)
Plant, Equipment and Other		\$ 449,000	\$ 630,310	\$ 181,310
Total New Works		\$ 3,454,000	\$ 5,881,710	\$ 2,427,710
Total Capital Works		\$ 4,610,000	\$ 6,520,710	\$ 1,910,710

Represented by:				
Asset Renewal	3.1.2	\$ 2,919,000	\$ 5,898,080	\$ 2,979,080
New Assets / Upgrades	3.1.2	\$ 1,691,000	\$ 622,630	\$ (1,068,370)
Total Capital Works		\$ 4,610,000	\$ 6,520,710	\$ 1,910,710

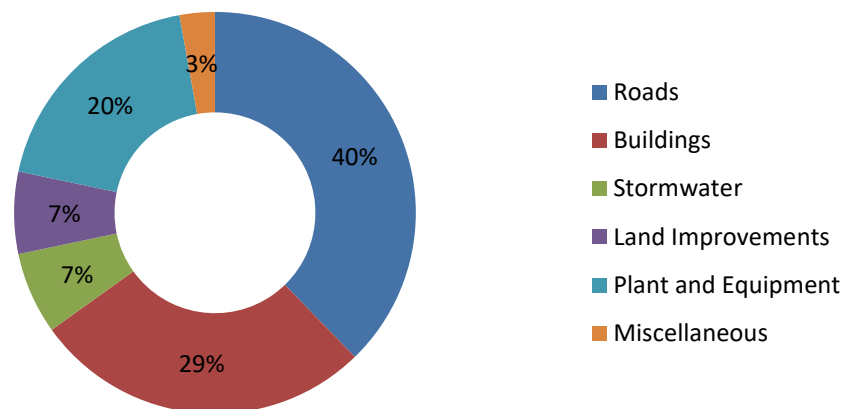
The Works Carried Forward 2025/26 budget are projects carried forward from 2024/25 to 2025/26. The 2026/27 budget are projects carried forward from 2025/26 to 2026/27. Projects are carried forward mainly due to scoping, design and consultation delays and high demand for contractors and materials.

Analysis of Capital Budget

Budgeted Total Capital Works for 2026/27



Budgeted Total Capital Works for 2025/26



Analysis of Capital Budget

3.1.1 Carried Forward Works (\$0.639 million)

At the end of the financial year there are projects that are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. For the 2025/26 year it is forecast that \$0.639 million of capital works will be incomplete and carried forward into the 2026/27 financial year.

3.1.2 Asset Renewal (\$5.898 million) and New Assets/ Upgrades (\$.623 million)

A distinction is made between expenditure on new and upgraded assets and expenditure on asset renewals.

Expenditure on asset renewal is expenditure on an existing asset, which improves the service potential or extends the useful life of the asset.

Expenditure on new or upgraded assets results in new assets or increased service potential in existing assets and will result in an additional burden for the future operation, maintenance and capital renewal.

Appendix B includes additional detail regarding the classification of 2026/27 capital works.

3.2 Funding Sources

		Revised Budget 2025/26	Budget 2026/27	Variance \$
External				
Grants for New/Upgraded Assets	3.2.1	1,022,707	936,631	(86,076)
Total External Funding / Financing		1,022,707	936,631	(86,076)
Internal				
Cash and Investments	3.2.2	-	973,808	973,808
Operating	3.2.3	3,587,293	4,610,271	1,022,978
Total Internal Funding		3,587,293	5,584,079	1,996,786
Total Funding Sources		4,610,000	6,520,710	1,910,710

Analysis of Capital Budget

3.2.1 Grants – Capital \$.937 million

Capital grants include all monies received from State and Federal Government sources for the purpose of funding the capital works program. Capital grants are generally not budgeted unless grant approval has been confirmed. Details of these grants are provided in section 1.1.9 of this document.

3.2.2 Cash and Investments - \$973,808

Projects carried forward from 2025/26 were funded in the 2025/26 budget and this funding is reflected in cash reserves to be used in 2026/27.

3.2.3 Operations - \$4.61 million

Council generates cash from its operating activities which is used as a funding source for the capital works program. It is forecast that \$4.61 million will be generated from operations to fund the 2026/27 capital works program.

Refer to section 5 'Analysis of Cash Flows' for more information on funds from operations.

4 Analysis of Budgeted Financial Position

4.1 Estimated Balance Sheet

		Revised Budget 2025/26	Budget 2026/27	Variance \$
Assets	4.1.1			
Current assets				
Cash and cash equivalents		5,342,255	4,123,183	(1,219,073)
Trade and other receivables		354,845	354,845	-
Investments (Term Deposits)		5,000,000	5,000,000	-
Inventories		43,163	43,163	-
Other assets		1,152,820	1,152,820	-
Total current assets		11,893,083	10,674,011	(1,219,073)
Non-current assets				
Investment in associates accounted for using the equity method		4,329,179	4,541,744	212,565
Investment in water corporation		7,461,949	7,461,949	-
Property, infrastructure, plant and equipment		312,164,707	313,795,695	1,630,987
Total non-current assets		323,955,835	325,799,388	1,843,552
TOTAL ASSETS		335,848,919	336,473,398	624,480
Liabilities	4.1.2			
Current liabilities				
Trade and other payables		1,869,188	1,869,188	-
Trust funds and deposits		104,422	104,422	-
Provisions		468,304	468,304	-
Contract Liabilities		216,812	216,812	-
Interest - bearing loans and borrowings		237,264	237,264	-
Total current liabilities		2,895,990	2,895,990	-
Non-current liabilities				
Provisions		37,546	37,546	-
Interest - bearing loans and borrowings		766,877	521,612	(245,264)
Total non-current liabilities		804,423	559,158	(245,264)
TOTAL LIABILITIES		3,700,413	3,455,149	(245,264)
Net Assets	4.1.3	332,148,506	333,018,249	869,744
Equity	4.1.4			
Accumulated Surplus		50,019,404	50,889,147	869,744
Asset Revaluation Reserves		282,129,102	282,129,102	-
TOTAL EQUITY		332,148,506	333,018,249	869,744

Analysis of Budgeted Financial Position

4.1.1 Current Assets (\$1.219 million decrease) and Non-Current Assets (\$1.844 million increase)

Cash and cash equivalents and investments are expected to decrease by \$1.219 million.

Property, infrastructure, plant and equipment is the largest component of Council's worth and represents the value of all land, buildings, roads, vehicles, equipment etc. which has been built up by the Council over many years. The increase in this balance is net result of the capital works program less depreciation and asset sales plus asset revaluations during the year.

4.1.2 Current Liabilities (\$. million decrease) and Non-Current Liabilities (\$.245 million decrease)

Current financial liabilities are those that are due for settlement within 12 months and are not expected to change significantly.

Current Provisions are made up of provision for employee entitlements and are estimated not to change significantly.

4.1.3 Net Assets (\$.87 million increase)

This term is used to describe the difference between the value of total assets and the value of total liabilities. It represents the estimated net worth of Council as at June 30.

4.1.4 Equity (\$.87 million increase)

Total equity always equals net assets and is made up of the following components:

- Asset Revaluation Reserve which represents the difference between the previously recorded value of assets and their current valuations.
- Investment Revaluation Reserve which represents the difference between the previously recorded value of Council's investment in associates and their current valuations.
- Accumulated surplus which is the value of all net assets less reserves that have accumulated over time.

8 Key Financial Indicators

5.1 Financial Resources

The following table summarises the estimated key financial results for the 2026/27 year as compared to the 2025/26 budgeted results.

	Actual	Revised Budget	Budget
	2025-A	2026-B	2027-B
Indicator	\$,000	\$,000	\$,000
Recurrent Income	12,006	13,874	14,980
Operating Result	1,442	1,062	870
Underlying Operating Result	(238)	(186)	(67)
Liquid assets less total liabilities	6,263	6,997	6,023
Cash and Investments	9,863	10,342	9,123
Cash Flow from Operations	2,932	4,322	4,610
Capital Works	4,317	4,611	6,521
- Asset Renewal	2,195	2,426	5,898
- Asset New/ Upgrade	2,122	2,185	623
Depreciation Expense	4,041	4,544	4,776

5.2 Key Financial Indicators

The following graphs and commentary show Council's expected performance against selected indicators over the next four years as compared to suggested benchmark results.

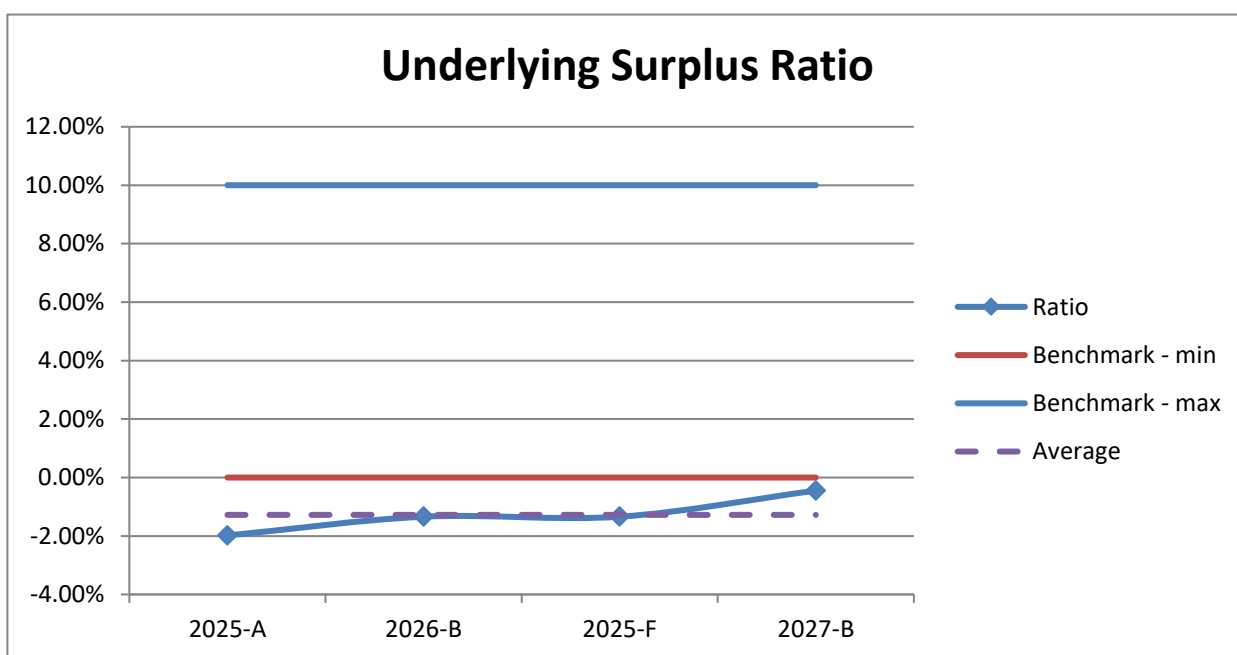
Key Financial Indicators

5.2.1 Underlying surplus ratio

Underlying surplus ratio means an amount that is the underlying surplus or deficit of a council for a financial year divided by the recurrent income (not including income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature) of a council for the financial year.

Underlying Surplus Ratio

	2025-A	2026-B	2027-B
Ratio	-1.98%	-1.34%	-0.45%
	\$,000	\$,000	\$,000
Underlying Surplus	(238)	(186)	(67)
Recurrent Income	12,006	13,874	14,980



A positive ratio indicates the percentage of the Council's recurring income that is available to fund new initiatives or repay debt. It is the percentage by which major controllable sources of income and operating grants vary from day-to-day expenditure.

The negative ratio in recent years is mainly due to rising costs, including, higher depreciation due to revalued assets and higher waste management costs and other rising prices raising costs by more than rate increases could cover.

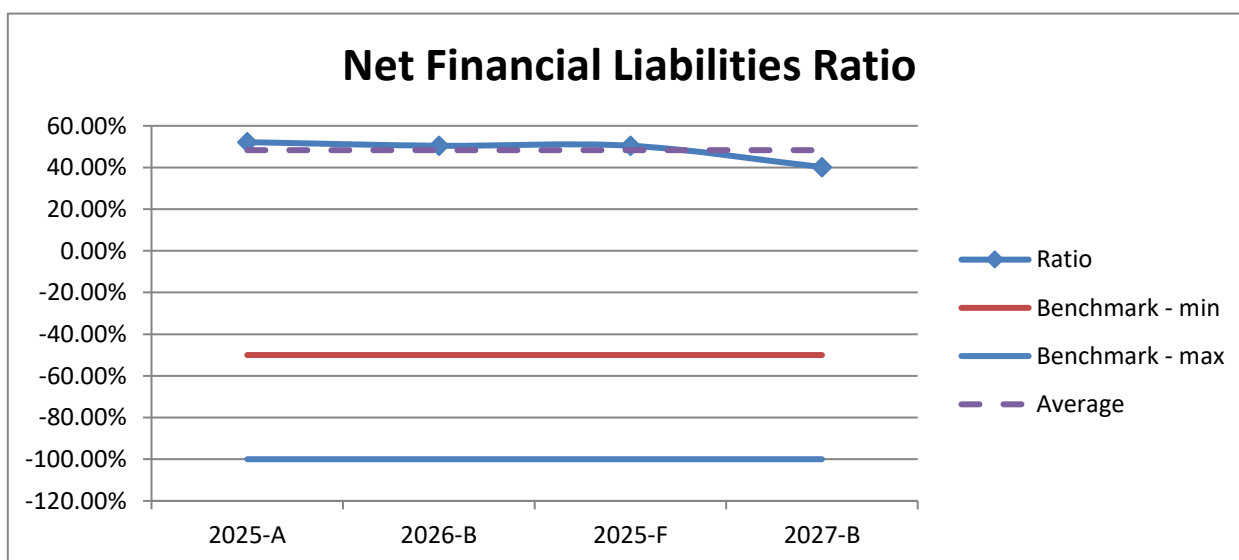
Council's aim is for this benchmark to be positive and trend towards 5% over the long term and Council's Financial Management Strategy is addressing this trend and target over for the ten year period of Council's Long-term Financial Plan.

Key Financial Indicators

8.2.2 Net financial liabilities

Net financial ratio means an amount that is the net financial liabilities of a council for a financial year divided by an amount that is the recurrent income (not including income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature) of a council for the financial year.

Net Financial Liabilities Ratio	2025-A	2026-B	2027-B
Ratio	52.17%	50.43%	40.21%
	\$,000	\$,000	\$,000
Liquid assets less total liabilities	6,263	6,997	6,023
Recurrent income	12,006	13,874	14,980



This ratio indicates Council's capacity to meet its financial obligations from its operating activities.

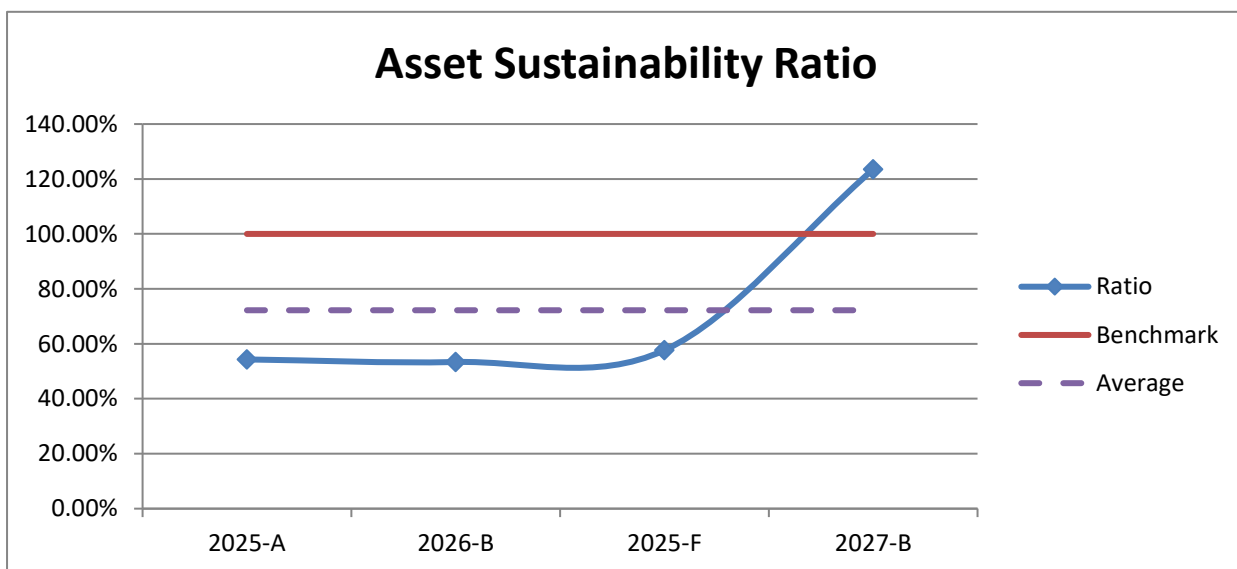
Council's current financial management strategy accepts debt as a legitimate funding source for new and upgraded assets.

Key Financial Indicators

8.2.3 Asset sustainability ratio

Asset sustainability ratio means an amount that is the amount of capital expenditure by a council in a financial year on the replacement and renewal of existing council plant, equipment and infrastructure assets divided by the annual depreciation expenses of the plant, equipment and assets for the financial year.

Asset Sustainability Ratio	2025-A	2026-B	2027-B
Ratio	54.31%	53.38%	123.49%
	\$,000	\$,000	\$,000
Capital expenditure on renewal of existing assets	2,195	2,426	5,898
Depreciation Expense	4,041	4,544	4,776



This ratio measures whether assets are being replaced at the rate they are wearing out.

Council's average is below the benchmark, however Council aims to match its asset renewal with actual asset demand as identified by its asset management processes rather than the long-term averages as indicated by this benchmark. Council notes the peaks and troughs and will address during the life of the Long Term Financial Plan.

Work is planned during 2026/27 to further improve asset data to enable greater accuracy in forecasting and planning for asset renewal.

APPENDICES



Photo Credit: Jess Bonde, Wildbonde

Appendix A - Budgeted Financial Statements

Budgeted Statement of Comprehensive Income

For the Year Ending 30 June 2027

	Actual 2025-A	Budget 2026-B (Revised)	Budget 2027-B
Income			
Recurrent Income			
Rates and charges	7,615,557	8,396,771	9,265,022
Statutory fees and fines	296,849	329,334	292,450
User fees	279,268	216,758	206,833
Grants	2,542,699	3,838,409	3,954,472
Interest	375,419	385,000	533,500
Other income	544,328	451,917	414,801
Investment revenue from Water Corporation	105,600	114,400	100,000
Share of net profits/(losses) of associates accounted for by the equity method	246,194	141,081	212,565
	12,005,914	13,873,669	14,979,643
Capital Income			
Capital grants received specifically for new or upgraded assets	2,661,210	1,022,707	936,631
Capital grants received specifically for renewal of assets	414,002	-	-
Contributions - cash	9,596	-	-
Contributions - non-monetary assets	227,660	170,500	-
	3,312,468	1,193,207	936,631
Total Income	15,318,382	15,066,876	15,916,274
Expenses			
Employee costs	(3,985,461)	(4,523,603)	(4,846,927)
Materials and services	(3,971,160)	(3,593,182)	(3,791,410)
Depreciation and amortisation	(4,040,754)	(4,544,489)	(4,775,890)
Finance costs	(79,886)	(66,272)	(49,040)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(590,558)	(50,000)	(113,833)
Other expenses	(1,208,143)	(1,227,632)	(1,469,430)
Total Expenses	(13,875,962)	(14,005,178)	(15,046,530)
Net Operating Result for the year	1,442,420	1,061,698	869,744
Adjustments			
Net Operating Result for the year	1,442,420	1,061,698	869,744
Contributions non-monetary assets	(227,660)	(170,500)	-
Grants - non-recurrent (including disaster recovery funding)	(2,661,210)	(1,022,707)	(936,631)
Grants for renewal of assets	(414,002)	-	-
Grants received in advance - current year	(1,876,160)	(1,930,968)	(3,119,567)
Grants received in advance - prior year	3,036,203	1,876,160	3,119,567
Disposal/write-off of assets for abnormal reasons	99,214	-	-
Other Adjustment - disaster recovery costs	373,240	-	-
Underlying Result	(237,551)	(186,317)	(66,887)

Appendix A - Budgeted Financial Statements

Budgeted Balance Sheet as at 30 June 2027

	Actual 2025-A	Original Budget 2026-B (Revised)	Budget 2027-B
Assets			
Current assets			
Cash and cash equivalents	4,862,616	5,342,255	4,123,183
Trade and other receivables	354,845	354,845	354,845
Investments	5,000,000	5,000,000	5,000,000
Inventories	43,163	43,163	43,163
Other assets	1,152,820	1,152,820	1,152,820
Total current assets	11,413,444	11,893,083	10,674,011
Non-current assets			
Investment in associates accounted for using the equity method	4,188,098	4,329,179	4,541,744
Investment in water corporation	7,461,949	7,461,949	7,461,949
Property, infrastructure, plant and equipment	311,977,994	312,164,707	313,795,695
Total non-current assets	323,628,041	323,955,835	325,799,388
Total assets	335,041,485	335,848,919	336,473,398
Liabilities			
Current liabilities			
Trade and other payables	1,869,188	1,869,188	1,869,188
Trust funds and deposits	104,422	104,422	104,422
Provisions	468,304	468,304	468,304
Contract Liabilities	216,812	216,812	216,812
Interest - bearing loans and borrowings	246,264	237,264	237,264
Total current liabilities	2,904,990	2,895,990	2,895,990
Non-current liabilities			
Provisions	37,546	37,546	37,546
Interest - bearing loans and borrowings	1,012,141	766,877	521,612
Total non-current liabilities	1,049,687	804,423	559,158
Total liabilities	3,954,677	3,700,413	3,455,149
Net Assets	331,086,808	332,148,506	333,018,249
Equity			
Accumulated Surplus	48,957,706	50,019,404	50,889,147
Asset Revaluation Reserves	282,129,102	282,129,102	282,129,102
Total Equity	331,086,808	332,148,506	333,018,249

Appendix A - Budgeted Financial Statements

Budgeted Cash Flow Statement for the year ended as at 30 June 2027

	Actual 2025-A	Original Budget 2026-B (Revised)	Budget 2027-B
Cash flows from operating activities			
Rates	7,659,912	8,396,771	9,265,022
Statutory fees and fines	193,733	329,334	292,450
User charges and other fines	534,014	216,758	206,833
Grants	2,542,199	3,838,409	3,954,472
Developer contributions	-	-	-
Interest	331,108	385,000	533,500
Investment revenue from water corporation	105,600	114,400	100,000
Dividend from Associates (Dulverton Waste Management)	61,669		-
Other receipts	659,250	451,917	414,801
Net GST refund/payment	831,000	(1)	-
Payments to suppliers	(4,723,802)	(3,593,182)	(3,791,410)
Payments to employees (including redundancies)	(4,017,450)	(4,523,603)	(4,846,927)
Finance costs	(79,886)	(66,272)	(49,040)
Other payments	(1,165,547)	(1,227,632)	(1,469,430)
Net cash provided by (or used in) operating activities	2,931,800	4,321,897	4,610,271
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	(4,317,080)	(4,610,702)	(6,520,710)
Cash outflows for investments lodged	(5,000,000)	-	-
Proceeds from sale of property, infrastructure, plant and equipment	-	-	-
Capital grants	3,027,207	1,022,707	936,631
Dividends received from associate			
Contributions	9,596	-	-
Proceeds from Community loan repayments	3,900		
Net proceeds from/(payments for) investments	500,000	-	-
Net Cash provided by (or used in) Investing Activities	(5,776,377)	(3,587,995)	(5,584,079)
	Actual	Budget	Budget
	2025-A	2026-B (Revised)	2027-B
Cash flows from financing activities			
Trust funds and deposits	23,533	-	-
Repayment of interest bearing loans and borrowings	(230,368)	(254,264)	(245,264)
Net cash provided by (or used in) financing activities	(206,835)	(254,264)	(245,264)
Net increase/(decrease) in cash and cash equivalents	(3,051,412)	479,638	(1,219,073)
Cash and cash equivalents at the beginning of the financial year	7,914,028	4,862,616	5,342,255
Cash and cash equivalents at the end of the financial year	4,862,616	5,342,254	4,123,183

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Road base and seal

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Annual Unsealed Roads Resheeting Program	Annual allocation	350,000		350,000	-	
Reseals - Annual reseal allocation	Reseal list to be determined	780,000		780,000	-	
Main Street / Claude Road junction	Pavement reconstruction	351,120	-	351,120	-	
Tarleton Rd pavement reconstruction near Jowetts Lane	Complete 120m in conjunction with Latrobe Council works	264,000	-	264,000	-	
Careys Rd Browns Rd junction reconstruction	Junction being damaged by trucks	8,640	8,640	17,280	-	
Black Spot Project - Railton Road Merseylea		90,000	-	90,000	-	75,000
Seal approaches to 6 bridges	Old Paradise Rd, Beulah Rd, Native Plains Rd and Kellys Cage Rd		65,520	65,520	-	
Intersection treatments	Sites to be confirmed	36,000	36,000	72,000	-	
Design reconstruction of pioneer crescent, road, footpath, kerb & channel	Planning and design	26,400	-	26,400	-	
Total Road base and seal		1,906,160	110,160	2,016,320	-	75,000

Footpaths

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Minor Footpath works	Replacement of damaged or non-compliant footpath segments	18,000	-	18,000	-	
Path Replacement, 21 Sheffield Rd - West Nook Rd	Replace failing sealed path on north side with concrete	92,400	39,600	132,000	-	
Footpath Henry St/Station St junction	Repair SW and footpath Henry St/Station St junction	30,000	-	30,000	-	
Total Footpaths		140,400	39,600	180,000	-	-

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Bridges

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Bridges Miscellaneous Capital	Miscellaneous works on existing bridges including vertical alignment, armour rocks, approach seal, stabilization, and barrier rail works	30,000		30,000	-	
Renewal - Lorinna Rd - Olivers Creek		504,000		504,000	-	
Renewal - Lorinna Rd - Lorinna Creek		480,000		480,000	-	
Total Bridges		1,014,000	-	1,014,000	-	-

Stormwater

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Minor Stormwater capital	Miscellaneous stormwater works including manhole and pits, lids, replacing storm water pipes	96,000	-	96,000	-	
Install closed drain piping in place of open drain at 14 Crockers St Railton	Cost of materials only for 105m of pipe. Installation cost proposed to be funded by landholder.	-	10,000	10,000	-	
Merseylea Rd Stormwater	Replace inadequate SW on Merseylea Rd. Replace/Install new culverts	12,600	12,600	25,200	-	
Tarleton Street (northern end) stormwater outlet	Install pit and pipe near Intersection of West Nook Rd and Tarleton St	30,000	-	30,000	-	
Total Stormwater		138,600	22,600	161,200	-	-

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Buildings

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Claude Road hall access doorways	Wheel chair access and door ways to meet compliance requirements	37,800	37,800	75,600	-	
4-6 Albert Street Sheffield	Roof replacement - roof report shows roof in poor condition	60,000	-	60,000	-	
Railton Recreation Ground Redevelopment	New change rooms and multi-use clubroom facility	1,496,000	-	1,496,000	230,000	
Service Tas/Rowing 64 High St	Clean and spray roof with membrane extending life 10 years, refurbish barges and replace gutters/down pipes where necessary	21,600	-	21,600	-	
58 High St the Green Room	Replace flashings and refurbish gutters	14,400	-	14,400		
60 High St Community Rooms	Replace roof	43,200	-	43,200	-	
SVIC toilet and shower refurbishment	Includes install auto-lock and make open to public	160,000	40,000	200,000	-	
Beulah Hall toilets upgrade design and planning		21,120	5,280	26,400	-	
Gowrie Park Toilets - water supply	Investigate alternatives	25,000	-	25,000	25,000	
Wilmot Museum	Roof replacement and minor upgrades	16,000	-	16,000	16,000	
Barrington Hall	Address structural issues	20,000	-	20,000	20,000	
Rural Health Roofing	New roof	40,000	-	40,000	40,000	
Total Buildings		1,955,120	83,080	2,038,200	331,000	-

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Land Improvements

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Railway Park - Railton - Exercise equipment	Potentially relocate to increase utilisation	25,000	-	25,000	-	
Railton Recreation Ground Cricket Nets	Reconstruct to minimise risk of balls onto the street and neighbouring properties.	80,000	-	80,000	-	
Boating, Camping, Fishing Fund	Eligible project using funds previously received. E.g. car and trailer parking Lake Barrington Park side	-	75,000	75,000	75,000	75,000
Improvements to Blacksmiths Lane		-	67,000	67,000	67,000	
Operations Depot Wash pad Upgrade	Roof and Separator system, pad extension	-	130,000	130,000	130,000	
Sheffield Recreation Ground Irrigation	Irrigation	-	36,000	36,000	36,000	
Total Land Improvements		105,000	308,000	413,000	308,000	75,000

IT equipment and software

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Sheffield Visitor Information Centre security cameras & TV		-	10,080	10,080	-	
Replace ICT equipment		57,600	-	57,600	-	
Total IT equipment and software		57,600	10,080	67,680	-	-

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2027

Plant and Equipment

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2025/26	External
Plant replacement allowance	Subject to Council approval	550,000	-	550,000	-	130,000
Replacement minor equipment	Replacement equipment for Depot - Chainsaws, line trimers, drills etc	18,000	-	18,000	-	
Plant shed shelving	Replace existing non rated wooden shelving with load-rated pallet shelving	13,200	13,200	26,400	-	
Traffic Barrow Lights and carry cradle	Purchase an additional set of traffic lights required for excavator crew	-	35,910	35,910	-	
Total Plant and Equipment		581,200	49,110	630,310	-	130,000
Total		5,898,080	622,630	6,520,710	639,000	280,000

Appendix C - Cost Centre Summary

		2025/26 Budget (revised)	2026/27 Budget	Comments
Core Function	Description	\$	\$	

1. Governance

Financial Services	Provision of financial services to meet financial obligations of Council and including audit costs. Costs for this function are generally allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	677,632	783,553	Staff wages increase by the Enterprise Agreement and an increase in staff on costs by 2.5%, partially offset by a reduction in consultant fees
		Revenue	(677,632)	(783,553)	
		Net Cost	-	-	
Human Resources (formerly People & Safety)	Provision of human resource services including training and development, staff uniforms and immunisations. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	207,529	249,792	Council approved new position in HR during year. 2025/2026 revised budget included position for 4 months, partially offset by a reduction in Legal Costs and contract employment as Enterprise Agreement to be finalised in 2025/2026
		Revenue	(207,529)	(249,792)	
		Net Cost	-	-	
Risk Management	Provision of risk management activities, the provision of a safety and training officer. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	175,590	195,848	Additional training budget
		Revenue	(175,590)	(195,848)	
		Net Cost	-	-	
Elected Members	Facilitation of Council elections, management of Council meetings and minutes, elected members allowance, seminars and training.	Expenditure	281,327	450,544	Provision for Election Costs of \$60,000, the annual increase in Councillor fees and allowances, along with the allocation of staff time to servicing elected members and Council meetings
		Revenue	(190)	(190)	
		Net Cost	281,137	450,354	
Executive Management	Provision of general management services and executive support. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	222,928	263,100	Staff wages increase by the Enterprise Agreement and an increase in staff on costs by 2.5%
		Revenue	(222,928)	(263,100)	
		Net Cost	-	-	

Appendix C - Cost Centre Summary

			2025/26 Budget (revised)	2026/27 Budget	Comments
Core Function	Description		\$	\$	

2. Community and Economic Development

Community Development	Empowering the community and fostering social inclusion and equality to effect positive outcomes at the grass roots level for the benefit of the community as a whole.	Expenditure	185,627	116,451	Reduction to staff cost to align to actual wages as staff time being recorded against programs, e.g. Cultural Events. 2026 included a one off program for Healthy Tasmania
		Revenue	-	-	
		Net Cost	185,627	116,451	
Community Grants	Provision of financial assistance to community organisations to encourage high levels of engagement within the community.	Expenditure	55,602	69,799	Small increase in staff wages by the Enterprise Agreement and an increase in staff on costs by 2.5%, along with an increase of \$7,000 in grant program funding
		Revenue	-	-	
		Net Cost	55,602	69,799	
Community Participation and Contributions	Engaging with the community to ensure that the vision and services of Council meet the needs and expectations of the community.	Expenditure	44,086	70,334	Staff wages increase by the Enterprise Agreement and an increase in staff on costs by 2.5%. Relocation and annual subscription for Visual Messaging System (Message board trailer).
		Revenue	-	-	
		Net Cost	44,086	70,334	
Cultural Events	Facilitation of arts and cultural events within the Municipality.	Expenditure	68,191	93,151	Increase to the amount of time of Council employees being dedicated to Cultural Events in 2026/2027
		Revenue	-	-	
		Net Cost	68,191	93,151	
Economic Development	Facilitation of economic development within the municipality.	Expenditure	260,785	218,847	Reduction in use of External Consultants. Includes scheduled Mural Maintenance 2026/2027 of \$17,000 and a reduction in advertising and marketing due to 2025/2026 including one off renewal of flags, lighting and Christmas decorations
		Revenue	(936)	-	
		Net Cost	259,849	218,847	
State Emergency Service	Council provides resources and support to Kentish State Emergency Service.	Expenditure	62,861	50,739	Correction to accounting for depreciation, offset by a partially increase in costs by CPI
		Revenue	-	-	

Appendix C - Cost Centre Summary

			2025/26 Budget (revised)	2026/27 Budget	Comments
Core Function	Description		\$	\$	
		Net Cost	62,861	50,739	
Visitor Information Centres	Provision of information and services to tourists. Provision of a "White I" visitor information service to tourists.	Expenditure	603,856	676,068	Increase in revenue for both commissions on accommodation bookings and retail sales. Expenditure increase includes additional casual resources to man the centre, offset by a partially reduction in retail merchandise as 2025/2026 including a one off increase to stock of \$15,000
		Revenue	(184,700)	(221,700)	
		Net Cost	419,156	454,368	
Youth Services	Engaging youth within the community.	Expenditure	56,643	74,590	Allowance for an increase in youth activities throughout 2026/2027
		Revenue	-	-	
		Net Cost	56,643	74,590	
Emergency Response and Recovery	Maintain preparedness, respond to emergency situations and assist in the community recovery.	Expenditure	25,888	17,245	Revenue reduction and expenditure reduction is due to a one off grant received in 2025/2026
		Revenue	(10,466)	-	
		Net Cost	15,422	17,245	

Appendix C - Cost Centre Summary

			2025/26 Budget (revised)	2026/27 Budget	Comments
Core Function	Description		\$	\$	

3. Infrastructure and Assets

Bridges	Includes maintenance of bridges and major culverts.	Expenditure	633,448	554,111	Highest priority erosion repairs, concrete repairs and preventative maintenance undertaken in 2025/2026. Reduction in expenditure for 2026/2027
		Revenue	-	-	
		Net Cost	633,448	554,111	
Roads General	This includes broad non-attributable costs including Financials Assistance Grants revenue for roads.	Expenditure	75,821	374,255	The budget for 2025/2026 did not include the write off of road assets renewed during the year. A provision has been allocated for 2026/2027 of \$113,833. Additional, traffic management new requirements has increased costs by \$125,000 for 2026/2027 plus internal overhead recovery increases.
		Revenue	(2,691,948)	(2,743,390)	
		Net Cost	(2,616,127)	(2,369,135)	
Rural Roads	Includes maintenance of rural roads.	Expenditure	4,250,391	4,641,950	High risk roadside tree removal in 2026/2027 of \$150,000. Increase in depreciation of \$113,000 and an increase in staff wage costs for the enterprise agreement increase and on cost increase of 2.5%
		Revenue	-	-	
		Net Cost	4,250,391	4,641,950	
Stormwater	Includes maintenance, renewal and upgrade of stormwater collection and storage assets in the Kentish area.	Expenditure	202,817	155,199	Depreciation costs for stormwater assets
		Revenue	-	-	
		Net Cost	202,817	155,199	
Urban Streets	Includes maintenance of urban streets.	Expenditure	1,278,910	1,213,624	Depreciation costs for urban street assets has increased by \$72,000, offset by reduction in wages allocated to urban roads
		Revenue	-	-	
		Net Cost	1,278,910	1,213,624	

Appendix C - Cost Centre Summary

		2025/26 Budget (revised)		2026/27 Budget	Comments
Core Function	Description		\$	\$	
Non-Urban Parks & Reserves	Includes management and maintenance of trees, gardens, open space, playgrounds, amenities and land improvements in town parks and reserves.	Expenditure	161,962	202,604	Increase in expenditure on Wild Mersey Trail including full time trainee in path maintenance, increase wages related costs by \$56,000.
		Revenue	(250)	-	
		Net Cost	161,712	202,604	
Urban Parks and Reserves	Includes management and maintenance of trees, gardens, open space, amenities and land improvements.	Expenditure	624,961	762,421	Reduction in revenue due to one off grant in 205/2026. Expenditure increase includes reallocation of resources to parks and reserve maintenance, including staffing costs by \$113,000
		Revenue	(50,108)	-	
		Net Cost	574,853	762,421	
Engineering & Technical Services	The costs of engineering and technical services are distributed across costs centres as a overhead.	Expenditure	557,461	573,315	
		Revenue	(557,461)	(573,315)	
		Net Cost	-	-	
Natural Resource Management	Development and implementation of weed management strategies. Assistance to groups such as Mount Roland Rivercare to protect and preserve the natural environment and resources within the Municipality.	Expenditure	1,840	1,859	No significant change
		Revenue	-	-	
		Net Cost	1,840	1,859	
Waste Management Services	Cost running costs of the Sheffield and Wilmot Waste Transfer Stations, provision of household garbage collection, FOGO and kerbside recycling services and provision of waste disposal services to the community. Includes transactions relating to Council's ownership share in Dulverton Waste Management Authority.	Expenditure	1,498,919	1,648,558	An increase of \$78,000 relating to the increase in the State Waste Levy for 2026/2027. Additional increase in waste disposal costs of \$52,000 and internal overheads.
		Revenue	(1,752,290)	(2,034,156)	
		Net Cost	(253,371)	(385,598)	

Appendix C - Cost Centre Summary

		2025/26 Budget (revised)		2026/27 Budget	Comments
Core Function	Description		\$	\$	
Cemeteries	Maintenance costs associated with Council Cemeteries.	Expenditure	22,363	15,732	Reduction in budgeted staffing costs to align to actual costs
		Revenue	(271)	(271)	
		Net Cost	22,092	15,461	
Childcare Buildings	Management and maintenance of childcare building.	Expenditure	27,521	24,846	Reduction in budgeted staffing costs to align to actual costs
		Revenue	612	-	
		Net Cost	28,133	24,846	
Other Halls and Community Centres	Management and maintenance of the halls and community centres including building and grounds maintenance and operations.	Expenditure	439,842	463,252	Reduction in budgeted revenue to align with actual revenue. Expenditure includes one off repairs works including repainting of road frontage of the Green Hall at Railton \$10,000, an allocation for carpet and general repairs at Kings Hall \$10,000 and Wilmot Hall \$10,000.
		Revenue	(40,114)	(33,285)	
		Net Cost	399,729	429,967	
General Buildings	Management and maintenance of general buildings, including council offices and grounds maintenance.	Expenditure	98,476	180,372	General budget for painting of \$30,000; Fire Evacuation of Diagrams for public buildings \$6,000; allowance for repairs to air conditioners, fire extinguishers etc of \$9,000 and increase to internal overheads of \$58,000
		Revenue	(14,627)	(16,273)	
		Net Cost	83,848	164,099	
Healthcare Buildings	Management and maintenance of healthcare buildings, including Kentish Healthcare Centre.	Expenditure	126,921	128,522	Removal of one off repairs completed in 2025/2026 for \$20,000
		Revenue	(103,150)	(103,150)	
		Net Cost	23,771	25,372	

Appendix C - Cost Centre Summary

		2025/26 Budget (revised)		2026/27 Budget	Comments
Core Function	Description		\$	\$	
Museums	Management and maintenance of museums including building and grounds maintenance.	Expenditure	84,454	90,902	Provision of funding for special events including official openings and musos in the backyard. Revenue in 2025/2026 was the transfer of the Wilmot museum to Council.
		Revenue	(170,500)	-	
		Net Cost	(86,046)	90,902	
Operations Buildings	Management and maintenance of the council works depot complex including building and grounds maintenance and operations. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.	Expenditure	229,012	152,065	Reduction in allocation of wages and overheads due to the restructure of the operational team
		Revenue	(243,791)	(200,088)	
		Net Cost	(14,779)	(48,023)	
Public Amenities and Facilities	Management and maintenance of streetlighting, public toilets and other public amenities.	Expenditure	314,246	348,059	Staff wages increase by the Enterprise Agreement and an increase in staff on costs by 2.5%
		Revenue	(4,495)	(4,495)	
		Net Cost	309,752	343,564	
Sport and Recreation Facilities	Management and maintenance of sport & recreation facilities including building and grounds maintenance and operations for the basketball stadium, squash courts and swimming pool.	Expenditure	532,077	563,170	Depreciation costs for sports and recreation assets
		Revenue	(13,486)	(6,336)	
		Net Cost	518,591	556,834	
Tourist Facilities and Services	Marketing the municipality as a tourist destination. Promotion, development and support for tourism in the Municipality.	Expenditure	2,012	2,169	CPI adjustment
		Revenue	(68)	-	
		Net Cost	1,944	2,169	

Appendix C - Cost Centre Summary

			2025/26 Budget (revised)	2026/27 Budget	Comments
Core Function	Description		\$	\$	
Council Plant Hire	Includes costs associated with maintenance of plant and equipment. The costs of plant are distributed across project activities.	Expenditure	689,007	663,549	Expected reduction in plant maintenance costs due to Council's purchase of new fleet in 2025/2026
		Revenue	(685,913)	(661,268)	
		Net Cost	3,094	2,281	
Depot / Workshop	Costs associated with depot and workshop.	Expenditure	38,862	48,023	Increase in allocation of wages and overheads due to the restructure of the operational team
		Revenue	-	-	
		Net Cost	38,862	48,023	
Operations Management	The costs of operations management is distributed across cost centres as an overhead.	Expenditure	832,732	912,728	Increase in allocation of wages and overheads due to the restructure of the operational team
		Revenue	(800,888)	(912,728)	
		Net Cost	31,844	-	
Private Works	Costs and revenue associated with any capital works completed for external parties.	Expenditure	1,820	-	
		Revenue	(1,610)	-	
		Net Cost	210	-	

Appendix C - Cost Centre Summary

		2025/26 Budget (revised)	2026/27 Budget	Comments
Core Function	Description	\$	\$	

4. Development and Regulatory

Land Development	Facilitation of land release to ensure demand for property within the municipality is met and to attract future ratepayers to the region.	Expenditure	3,825	3,911	No significant change
		Revenue	(40)	-	
		Net Cost	3,785	3,911	
Planning Services	Processing planning applications and providing advice and making decisions about development proposals which require a planning permit. Monitoring Council's planning scheme and processing amendments where necessary. Preparing major policy documents shaping the future of the towns within the Municipality.	Expenditure	418,144	494,266	\$35,000 allocated for joint Strategic Plan with other Councils, along with the increase in Staff wages by the Enterprise Agreement and an increase in staff on costs by 2.5%. Revenue reduction is expected as planning activity in the LGA is expected to reduce
		Revenue	(146,697)	(113,000)	
		Net Cost	271,447	381,266	
Animal Control	Registration of cats and dogs within the Municipality, monitoring of compliance with regulations covering domestic animals and management of stray animals within the Municipality.	Expenditure	145,741	144,727	No significant change
		Revenue	(98,500)	(97,000)	
		Net Cost	47,241	47,727	
Building and Plumbing Services	Providing statutory building and plumbing services to the Municipality including processing of building and plumbing approvals, monitoring compliance and investigating complaints and illegal works.	Expenditure	214,966	218,963	No significant change
		Revenue	(92,200)	(89,750)	
		Net Cost	122,766	129,213	
Health Services	Protecting the community's health and well-being across a range of activities including infectious disease control, places of assembly, public health risk, water quality, environmental protection, food surveillance, development assessment, and community recovery.	Expenditure	146,244	151,265	No significant change
		Revenue	(24,864)	(26,050)	
		Net Cost	121,380	125,215	
Regulatory Services	Identification of fire risks within the Municipality and issuing of Fire Abatement Notices.	Expenditure	250	-	
		Revenue	-	-	
		Net Cost	250	-	

Appendix C - Cost Centre Summary			2025/26 Budget (revised)	2026/27 Budget	Comments
Core Function	Description		\$	\$	
5. Corporate & Business Services					
Employment On Costs	Employment On Cost Account	Expenditure	1,200,925	1,191,353	Reduction due to greater direct allocation of expenditure to cost centres
		Revenue	(1,442,269)	(1,481,390)	
		Net Cost	(241,344)	(290,037)	
Business Support Services	Costs of business and support services is distributed as an overhead	Expenditure	281,100	206,950	Improvement in the allocation of staffing costs to across Council including elected members cost centre, resulting also in a reduction in internal overheads
		Revenue	(281,100)	(206,950)	
		Net Cost	-	-	
IT Services	Costs of information technology is distributed as an overhead	Expenditure	768,722	891,751	Council approved new positions in IT during year. 2025/2026 revised budget included new Head of IT position for 4 months, total change in staffing costs of \$123,000. Additionally, software costs has increased by \$40,000
		Revenue	(768,722)	(891,751)	
		Net Cost	-	-	
Office Operating Costs	Costs of office operating expenses are distributed as an overhead	Expenditure	124,520	121,969	General reduction in Council's printing, stationery and office supplies
		Revenue	(124,520)	(121,969)	
		Net Cost	-	-	
Records Management	Costs of record management are distributed as an overhead	Expenditure	45,774	62,723	Allocation of \$20,000 as first stage of digitally recording Council's files
		Revenue	(45,774)	(62,723)	
		Net Cost	-	-	
Corporate & Business Service Management	Costs of corporate and business services management is distributed as an overhead	Expenditure	183,263	192,823	Staff wages increase by the Enterprise Agreement and an increase in staff on costs by 2.5%
		Revenue	(183,263)	(192,823)	
		Net Cost	-	-	

Appendix C - Cost Centre Summary

Appendix C - Cost Centre Summary				2025/26 Budget (revised)	2026/27 Budget	Comments
Core Function	Description		\$	\$		
Customer Service	The provision of customer service for the community	Expenditure	331,995	358,087	Staff wages increase by the Enterprise Agreement and an increase in staff on costs by 2.5% and an additional provision for casual staff	
		Revenue	-	-		
		Net Cost	331,995	358,087		
Council Payroll	Payroll processing	Expenditure	39,931	31,691	Correct allocation of staffing time and associated reduction in internal overheads	
		Revenue	(39,931)	(31,691)		
		Net Cost	-	-		
Government Contributions and Levies	Collection and payment for fire levy to the State Government	Expenditure	258,080	265,604	CPI adjustment	
		Revenue	(269,802)	(276,458)		
		Net Cost	(11,722)	(10,854)		
Rates and Charges	The collection of councils rates less any discounts or rebates provided	Expenditure	203,331	182,515	Removal of discount for early payment \$44,000, offset by increase in Staff wages increase by the Enterprise Agreement and an increase in staff on costs by 2.5%. Rates revenue increase by 7.8%	
		Revenue	(6,890,625)	(7,382,416)		
		Net Cost	(6,687,294)	(7,199,901)		
General Corporate Operations	General operation expenses and income including Financial Assistance Grant	Expenditure	284,658	318,432	Staff wages increase by the Enterprise Agreement and an increase in staff on costs by 2.5% and an expected increase in Insurance Premiums of \$30,000	
		Revenue	(2,348,949)	(2,781,213)		
		Net Cost	(2,064,291)	(2,462,781)		
Summary Table						
1. Governance		Net Cost	281,137	450,354		
2. Community and Economic Development			1,167,436	1,165,525		
3. Infrastructure and Assets			5,595,516	6,432,530		
4. Development and Regulatory			566,868	687,332		
5. Corporate & Business Support			(8,672,656)	(9,605,486)		
Net Operating Result			(1,061,699)	(869,744)		

Kentish Council - Schedule of Fees and Charges 2026-2027

	Fee Basis	GST Code	Fee	GST	2026/2027 GST Inc.
ANIMAL CONTROL					
Registration (by due date)					
Domestic Dog registration	Annual	Exempt	\$ 68.00	\$ -	\$ 68.00
# Sterilised dog	Annual	Exempt	\$ 32.00	\$ -	\$ 32.00
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	Exempt	\$ 37.00	\$ -	\$ 37.00
Declared Dangerous Dog	Annual	Exempt	\$ 363.00	\$ -	\$ 363.00
*Declared Restricted Breed Dogs	Annual	Exempt	\$ 171.00	\$ -	\$ 171.00
Pensioner Rate - One dog per pensioner	Annual	Exempt	\$ 26.00	\$ -	\$ 26.00
#Guide Dog/Medical Alert Dog			No Charge		No Charge
Registration (after due date)					
Domestic Dog registration	Annual	Exempt	\$ 88.00	\$ -	\$ 88.00
# Sterilised dog	Annual	Exempt	\$ 52.00	\$ -	\$ 52.00
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	Exempt	\$ 57.00	\$ -	\$ 57.00
Declared Dangerous Dog	Annual	Exempt	\$ 383.00	\$ -	\$ 383.00
*Declared Restricted Breed Dogs	Annual	Exempt	\$ 191.00	\$ -	\$ 191.00
Pensioner Rate - One dog per pensioner	Annual	Exempt	\$ 47.00	\$ -	\$ 47.00
Guide/Hearing dog for the blind/deaf			No Charge		No Charge
# On provision of evidence					
* As defined in the Dog Control Act 2000					
** Must be a current financial member of an authorised & approved association- on the provision of evidence					
New dogs registered after the 31/12/26 will only be charged a 50% pro-rata fee					
New dogs registered after the 31/03/27 will only be charged a 25% pro-rata fee					
Kennel Licences					
Kennel Licence - initial		Exempt	\$ 109.00	\$ -	\$ 109.00
Kennel Licence - renewal (by due date)	Annual	Exempt	\$ 52.00	\$ -	\$ 52.00
Kennel Licence - renewal (after due date)		Exempt	\$ 73.00	\$ -	\$ 73.00
Replacement tag		Taxable	\$ 6.36	\$ 0.64	\$ 7.00
Dog complaint deposit		Taxable	\$ 28.18	\$ 2.82	\$ 31.00
Purchase of dangerous dog sign		Taxable	\$ 77.27	\$ 7.73	\$ 85.00
Purchase of dangerous dog collar - small		Taxable	\$ 64.55	\$ 6.45	\$ 71.00
Purchase of dangerous dog collar - medium		Taxable	\$ 70.91	\$ 7.09	\$ 78.00
Purchase of dangerous dog collar - large		Taxable	\$ 73.64	\$ 7.36	\$ 81.00
Purchase of dangerous dog collar - X large		Taxable	\$ 75.45	\$ 7.55	\$ 83.00
Impounding - other animals					
Pound fees (collection and transport)			Reimbursement of costs + 5% admin fee		
Daily maintenance fee (per head per day)		Exempt	\$ 34.00	\$ -	\$ 34.00
Treatment fees			Reimbursement of costs + 5% admin fee		
Misc. Impound fees (notice of impound)			Reimbursement of costs + 5% admin fee		
BUILDING & PLUMBING FEES					
Category 4 Building Works - Issue of building and demolition permits					
(includes issue of Completion Certificates)					
Class 1 - Domestic/residential					
Permit Authority – single dwelling		Exempt	\$ 554.50	\$ -	\$ 554.50
Permit Authority – multiple dwelling		Exempt	\$ 476.50	\$ -	\$476.50 plus 50
Class 10 Non habitable					
Permit Authority		Exempt	\$ 368.00	\$ -	\$ 368.00
Class 2 to 9 – Commercial/Industrial					
Permit Authority		Exempt	\$ 720.00	\$ -	\$ 720.00
Building Administration Levy		Exempt	0.1% of estimated cost of works		
BCIT Levy (Training)		Exempt	0.2% of estimated cost of works		
Category 3 Building Works - Notifications (registration & record keeping)					
Class 1 Dwelling		Exempt	\$ 419.50	\$ -	\$ 419.50
Class 10 Shed		Exempt	\$ 264.00	\$ -	\$ 264.00
Class 2-9 Commercial/Industrial		Exempt	\$ 476.50	\$ -	\$ 476.50
Building Administration Levy		Exempt	0.1% of estimated cost of works		
BCIT Levy (Training)		Exempt	0.2% of estimated cost of works		
Low Risk Building Works (record keeping)					
Receiving of Form 80 and associated plans		Exempt	\$ 67.50	\$ -	\$ 67.50

Kentish Council - Schedule of Fees and Charges 2026-2027

	Fee Basis	GST Code	Fee	GST	2026/2027 GST Inc.
Category 3 and Category 4 Plumbing Works					
Issue of Certificate of Likely Compliance Plumbing / Plumbing Permit (includes plumbing proposal assessment and issue of Completion Certificates)					
Class 1 - Domestic/residential					
Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation – single dwelling					
· Roof drainage/plumbing (includes 1 mandatory inspection)		Exempt	\$ 399.00	\$ -	\$ 399.00
· With sanitary facilities – serviced area (includes 3 mandatory inspections)		Exempt	\$ 1,196.50	\$ -	\$ 1,196.50
· With sanitary facilities – unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 1,626.50	\$ -	\$ 1,626.50
Any additional Inspection		Exempt	\$ 160.50	\$ -	\$ 160.50
Multiple dwellings		Exempt	As for single dwelling plus \$507.50 for each additional unit		
Class 10 Non-habitable					
Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation					
· Roof drainage (includes 1 mandatory inspection)		Exempt	\$ 368.00	\$ -	\$ 368.00
· With sanitary facilities – serviced area (includes 3 mandatory inspections)		Exempt	\$ 777.00	\$ -	\$ 777.00
· With sanitary facilities – unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 1,010.00	\$ -	\$ 1,010.00
Any additional Inspection		Exempt	\$ 160.50	\$ -	\$ 160.50
Class 2 to 9 – Commercial/Industrial					
Permit Authority & Plumbing Surveyor					
		Exempt	\$632 < 500m² floor area		
		Exempt	\$1196.50> 500m² floor area		
Plus mandatory Inspections :					
· Roof drainage only (1)		Exempt	\$ 160.50	\$ -	\$ 160.50
· With sanitary facilities –serviced area (includes 3 mandatory inspections)		Exempt	\$ 481.50	\$ -	\$ 481.50
· With sanitary facilities –unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 1,145.00	\$ -	\$ 1,145.00
Each additional Inspection		Exempt	\$ 160.50	\$ -	\$ 160.50
Low Risk Plumbing Works (record keeping)					
Receiving of Form 80 and associated plans					
		Exempt	\$ 67.50		\$ 67.50
Permit Extension					
Approval for extension of time to complete Category 3 plumbing works	Per application	Exempt	\$ 140.00	\$ -	\$ 140.00
Approval by Permit Authority for extension of time to complete Category 4 works	Per application	Exempt	\$ 140.00	\$ -	\$ 140.00
Variation to approvals - Cat. 3 & 4					
Notice of variation to works or change in building surveyor, builder, plumber or other responsible person					
		Exempt	\$ 72.50	\$ -	\$ 72.50
Permit of Substantial Compliance					
Application for Permit of Substantial Compliance - (Illegal works)					
		Exempt	Double the fee which applies for a building, demolition or plumbing permit		
Building Certificate					
Application for Building Certificate					
Class 10 building		Exempt	\$ 207.00	\$ -	\$ 207.00
Class 1 building		Exempt	\$ 419.50	\$ -	\$ 419.50
Additional Functions					
Consent to building on land -S79 Building Act 2016					
		Exempt	\$ 564.50	\$ -	\$ 564.50
Statement of satisfaction for contaminated land-S14 & 58(4) Regulations					
		Exempt	\$ 285.00	\$ -	\$ 285.00
Consent to build over or near a drain S73Building Act 2016					
		Exempt	\$ 285.00	\$ -	\$ 285.00
Consent to occupy a non-dwelling building - S308 Building Act 2016					
		Exempt	\$ 285.00	\$ -	\$ 285.00
Consent to fence off unbuilt land-S309 Building Act 2016					
		Exempt	\$ 285.00	\$ -	\$ 285.00
Consent from Environmental Health Officer under Building Act 2016					
		Exempt	\$ 207.00	\$ -	\$ 207.00

Kentish Council - Schedule of Fees and Charges 2026-2027

	Fee Basis	GST Code	Fee	GST	2026/2027 GST Inc.
Additional Services					
Providing copies of records, including search for record type and digital copy by email		Exempt	\$36.50 plus printing costs for hard copies		
Registration of backflow prevention device-per notification	per notification	Exempt	\$ 67.50	\$ -	\$67.50
Advice of intention to perform protection works OR lodgement of plans for protection works	per notification	Exempt	\$ 72.50	\$ -	\$72.50
Cancellation of Permit within 12 months of lodgement		Exempt	Refund of 50% of Council's fees		
CEMETERY FEES					
Wilmot Cemetery					
Reservation fee for future interment	Per Unit	Exempt	\$ 385.00	\$ -	\$ 385.00
Interment Fee for reserved plots or second burial	Per Unit	Exempt	\$ 166.00	\$ -	\$ 166.00
Interment fee for immediate burial	Per Unit	Exempt	\$ 550.00	\$ -	\$ 550.00
Interment fee for ashes in plot/grave	Per Unit	Exempt	\$ 166.00	\$ -	\$ 166.00
Wilmot Columbarium (Memorial Wall)					
Reservation fee for future interment	Per Unit	Exempt	\$ 385.00	\$ -	\$ 385.00
Interment of ashes and plaque fee	Per Unit	Exempt	\$ 270.00	\$ -	\$ 270.00
Interment fee for immediate placing	Per Unit	Exempt	\$ 655.00	\$ -	\$ 655.00
Sheffield Cemetery					
Reservation fee for future interment	Per Unit	Exempt	\$ 385.00	\$ -	\$ 385.00
Interment Fee for reserved plots or second burial	Per Unit	Exempt	\$ 166.00	\$ -	\$ 166.00
Interment fee for immediate burial	Per Unit	Exempt	\$ 550.00	\$ -	\$ 550.00
Interment fee for ashes in plot/grave	Per Unit	Exempt	\$ 166.00	\$ -	\$ 166.00
Lorinna Cemetery					
Reservation fee for future interment	Per Unit	Exempt	\$ 385.00	\$ -	\$ 385.00
Interment Fee for reserved plots or second burial	Per Unit	Exempt	\$ 332.00	\$ -	\$ 332.00
Interment fee for immediate burial	Per Unit	Exempt	\$ 717.00	\$ -	\$ 717.00
Interment fee for ashes in plot/grave	Per Unit	Exempt	\$ 332.00	\$ -	\$ 332.00
# Family reserved area (4 standard plot sizes)	Per Unit	Exempt	\$ 1,540.00	\$ -	\$ 1,540.00
# Amount charged will be calculated based on the number of individual plots that could be used within the area. Example if the area could fit 4 individual plots then cost is 4 x the current fee regardless of the number of individual plots actually planned to be used					
COMMUNITY DEVELOPMENT					
Sheffield Visitor Information Centre					
Brochure Advertising - Kentish and Latrobe Businesses	Annual				FREE
Brochure Advertising - Non-Kentish or Latrobe Business (DL)	Annual	Taxable	\$ 77.73	\$ 7.77	\$ 85.50
Brochure Advertising - Non-Kentish or Latrobe Business (A4)	Annual	Taxable	\$ 87.27	\$ 8.73	\$ 96.00
Internal Display Area per month	Monthly	Taxable	\$ 68.18	\$ 6.82	\$ 75.00
Media kiosk advertising per month - 30 second increments - upload ready	Monthly	Taxable	\$ 20.00	\$ 2.00	\$ 23.00
Media kiosk - prepare advertisement			Recouped on hourly charge based on time taken		
Website Listing, Social Media Interactions	Annual				FREE
SVIC Booking Cancellation Fee*	Annual	Taxable	\$ 21.36	\$ 2.14	\$ 23.50
* Exemption applies for change of booking dates or if medical certificate is provided					
Council staff/VIC volunteer retail discount		Taxable	20% discount		
Showers		Taxable	\$1 for 3 mins		
Public Arts Work					
Application fee for expression of interest for installation of Art Work		Taxable	\$ 30.91	\$ 3.09	\$ 34.00
Roadside Vendor Permit		Exempt	\$ 120.00	\$ -	\$ 120.00
ENGINEERING FEES					
Stormwater connections					
Main in block/adjoining block <1.5m deep	Cost recovery	Taxable			Cost recovery
Main in block/adjoining block >1.5m deep	Cost recovery	Taxable			Cost recovery
Road crossing/underbore	Cost recovery	Taxable			Cost recovery
Construction of manhole (<1.5m deep)	Cost recovery	Taxable			Cost recovery
Stormwater detention design assessment and approval fee		Taxable	\$ 145.91	\$ 14.59	\$ 160.50
Application for permit to connect to stormwater main in private property by developers Civil Contractor or Plumber		Taxable	\$ 145.91	\$ 14.59	\$ 160.50
Work in Road Reserve Permit		Exempt	\$ 160.50	\$ -	\$ 160.50

Kentish Council - Schedule of Fees and Charges 2026-2027

	Fee Basis	GST Code	Fee	GST	2026/2027 GST Inc.
ENVIRONMENTAL HEALTH (Public Health Act 1997)					
Places of Assembly		Exempt	\$ 142.00	\$ -	\$ 142.00
Places of Assembly - specific events		Exempt	\$ 73.00	\$ -	\$ 73.00
Registration of Premises for Public Health Risk Activity - Tattooing establishments (50% registration/50% licence)		Exempt	\$ 213.00	\$ -	\$ 213.00
Registration of Premises for Public Health Risk Activity - Body Piercing (50% registration/50% licence)		Exempt	\$ 142.00	\$ -	\$ 142.00
Regulated Systems		Exempt	\$ 147.00	\$ -	\$ 147.00
Annual Registration of User or Supplier of Private Water (High Risk)	High User	Exempt	\$ 140.00	\$ -	\$ 140.00
Annual Registration of User or Supplier of Private Water (Low Risk)	Low User	Exempt	\$ 72.00	\$ -	\$ 72.00
Water Cartage Licence annual inspection fee	Hourly	Exempt	\$ 207.00	\$ -	\$ 207.00
Domestic water supply sampling - excluding analytical costs		Taxable	\$ 65.45	\$ 6.55	\$ 72.00
Registration of food business, vehicles & equipment/Licence to Manufacture or sell food (Food Act 2003)					
Charity / Not for Profit - no charge					No charge
Inspection request		Exempt	\$ 213.00	\$ -	\$ 213.00
**Food business, vehicles & equipment registration - Low Risk	Annual	Exempt	\$ 142.00	\$ -	\$ 142.00
**Food business, vehicles & equipment registration - Moderate Risk	Annual	Exempt	\$ 213.00	\$ -	\$ 213.00
**Food business, vehicles & equipment registration - High Risk	Annual	Exempt	\$ 283.00	\$ -	\$ 283.00
**Food business, vehicles & equipment registration - Seasonal	Annual	Exempt	\$ 99.00	\$ -	\$ 99.00
**Food business, vehicles & equipment registration - School Canteen	Annual	Exempt	\$ 99.00	\$ -	\$ 99.00
**Temporary food business, vehicles & equipment registrations (2-4 events) (For example, Egg stall or food van food preparation at venue or registration of home kitchen if making cakes for stalls)	Annual	Exempt	\$ 72.00	\$ -	\$ 72.00
**Temporary (1 event)	Annual	Exempt	\$ 33.00	\$ -	\$ 33.00
**\$20 late fee applies to renewals after due date					
Issue of Environmental Protection Notice (minimum fee \$388)	Hourly		\$ 141.36	\$ 14.14	\$ 155.50
Mobile Food Vending Permit					
Annual Fee		Exempt	\$ 420.00	\$ -	\$ 420.00
Three month permit		Exempt	\$ 250.00	\$ -	\$ 250.00
Deposit for bollard key		N/A	\$ 50.00	\$ -	\$ 50.00
FACILITY HIRE					
Sheffield Town Hall/Community Rooms/The Old Gallery					
Facility Hire Fees - See Appendix E					
PA System	Per Use	Taxable	\$ 90.45	\$ 9.05	\$ 99.50
Bond Portable Sound System	Per Booking	Not applicable	\$ 126.50	\$ -	\$ 126.50
Portable Sound System	Per Use	Taxable	\$ 69.55	\$ 6.95	\$ 76.50
Portable Town Hall Tables	Per Unit	Taxable	\$ 12.27	\$ 1.23	\$ 13.50
Claude Road Hall					
Hall Hire per day (includes Supper Room)	Per Day	Taxable	\$ 75.45	\$ 7.55	\$ 83.00
Supper Room only per day	Per Day	Taxable	\$ 28.18	\$ 2.82	\$ 31.00
Tables/Chairs/Equipment rental		Taxable	By donation		
Railton Recreation & Community Centre - Blue Green Hall					
Bond - Meeting	Per Booking	Not applicable			Nil
Bond - Low Risk Activity	Per Booking	Not applicable	\$ 52.00	\$ -	\$ 52.00
Bond - Medium Risk Event (no alcohol)	Per Booking	Not applicable	\$ 155.50	\$ -	\$ 155.50
Bond - High Risk Event	Per Booking	Not applicable	\$ 414.50	\$ -	\$ 414.50
Key Deposit	Per Booking	Not applicable	\$ 26.00	\$ -	\$ 26.00
Hall Hire including kitchenette - meeting/low risk activity	Per Hour	Taxable	\$ 9.55	\$ 0.95	\$ 10.50
	Per Day	Taxable	\$ 47.27	\$ 4.73	\$ 52.00
Hall Hire including kitchenette & equipment - medium/high risk event/sports	Per Hour	Taxable	\$ 14.09	\$ 1.41	\$ 15.50
	Per Day	Taxable	\$ 75.45	\$ 7.55	\$ 83.00
Pre-event setup	Per Booking	Taxable	\$ 14.09	\$ 1.41	\$ 15.50
Public Liability Insurance - Meeting/Low/Medium Risk	Per Booking	Taxable	\$ 14.09	\$ 1.41	\$ 15.50
Public Liability Insurance - High Risk Event	Per Booking	Taxable	\$ 47.27	\$ 4.73	\$ 52.00
Cancellation Fee - Less than 14 Days	Per Booking	Taxable	Equal to hire fee		
Cancellation Fee - Less than 24 Hours	Per Booking	Taxable	Equal to bond		
Remissions - Not for Profit or Local Community Groups	Per Booking	Taxable	50% discount on hire charges		
Cleaning Fee - only if cleaning is required	Per Hour	Taxable	\$ 47.27	\$ 4.73	\$ 52.00

Kentish Council - Schedule of Fees and Charges 2026-2027

	Fee Basis	GST Code	Fee	GST	2026/2027 GST Inc.
Beulah Hall					
Tea Room & Kitchen Hire - Local Residents	Per Day	Taxable	\$ 28.18	\$ 2.82	\$ 31.00
Tea Room & Kitchen Hire - Not for Profit & Charity Groups	Per Day	Taxable	\$ 9.55	\$ 0.95	\$ 10.50
Tea Room & Kitchen Hire - Other Groups/Businesses/Events	Per Day	Taxable	\$POA		
Hall Hire (including Tea Room & Kitchen Hire) - Local Residents	Per Day	Taxable	\$ 94.09	\$ 9.41	\$ 103.50
Hall Hire (including Tea Room & Kitchen Hire) - Not for Profit & Charity	Per Day	Taxable	\$ 37.73	\$ 3.77	\$ 41.50
Hall Hire (including Tea Room & Kitchen Hire) - Other	Per Day	Taxable	\$POA		
Barrington Hall					
Hall and supper room	Per Booking	Taxable	\$ 190.91	\$ 19.09	\$ 210.00
Hall and supper room - Bond	Per Booking	Taxable if forfeited	\$ 500.00	\$ -	\$ 500.00
Plastic mould tables	Per Table	Taxable	\$ 5.00	\$ 0.50	\$ 5.50
Chairs	Per Chair	Taxable	\$ 0.45	\$ 0.05	\$ 0.50
Reserve, Parks and Gardens					
O'Neills Creek Picnic Reserve, Gowrie Park Overnight Stop Area	Per site	Taxable	\$ 10.45	\$ 1.05	\$ 11.50
Sheffield Recreation Precinct RV Overnight Stop Area	Per site	Taxable	\$ 10.45	\$ 1.05	\$ 11.50
MISCELLANEOUS ADMINISTRATION FEES					
Photocopying, black and white – A4 per page/side	Per Page	Taxable	\$ 0.45	\$ 0.05	\$ 0.50
Photocopying, black and white – A3 per page/side	Per Page	Taxable	\$ 0.45	\$ 0.05	\$ 0.50
Photocopying, colour - per A4 page/side	Per Page	Taxable	\$ 0.91	\$ 0.09	\$ 1.00
Photocopying, colour - per A3 page/side	Per Page	Taxable	\$ 0.91	\$ 0.09	\$ 1.00
Laminating - per page	Per Page	Taxable	\$ 4.09	\$ 0.41	\$ 4.50
Bond for hire of projector	Per Booking	Taxable if forfeited	\$ 188.50	\$ -	\$ 188.50
Hire of projector	Daily	Taxable	\$ 54.55	\$ 5.45	\$ 60.00
Section 132 - rates certificate - (30 fee units)	Per Certificate	Exempt	\$ 57.30	\$ -	\$ 57.30
Section 337 - Council land information certificate - (132.5 fee units)	Per Certificate	Exempt	\$ 253.08	\$ -	\$ 253.08
PLANNING FEES					
Development/Use					
Provision of a certificate for no permit required proposals.		Exempt	\$ 202.00	\$ -	\$ 202.00
Signs		Exempt	\$ 280.00	\$ -	\$ 280.00
Minor Residential (Dwelling extensions/outbuildings/associated use & Demolition)		Exempt	\$ 415.00	\$ -	\$ 415.00
Residential – new dwelling		Exempt	\$ 658.00	\$ -	\$ 658.00
Multiple dwelling development - per unit		Exempt	\$ 1,150.00	\$ -	\$ 415.00
Agricultural Shed – Rural Resource zone (storage purposes only only)		Exempt	\$ 477.00	\$ -	\$ 477.00
Commercial/Industrial – expansion to existing (less than \$50,000) and change of use		Exempt	\$ 798.00	\$ -	\$ 798.00
Commercial/Industrial - minor change of use		Exempt	\$ 311.00	\$ -	\$ 311.00
Minor Commercial/Industrial (up to \$500,000)		Exempt	\$ 1,052.00	\$ -	\$ 1,052.00
Major Commercial Industrial (over \$500,000)		Exempt	\$1 per \$1,000 of value for use or development		
Level 2 activity		Exempt	\$ 1,067.00		\$ 1,067.00
Visitor Accommodation application (in accordance with Interim Planning Directive No. 6)		Exempt	\$ 250.00	\$ -	\$ 250.00
Retrospective application for unapproved development- 2 x applicable fee		Exempt	2 x applicable fee		
Discretionary applications - Notification and assessment costs					
All use and development (including demolition) unless Level 2 Activity		Exempt	\$ 441.00	\$ -	\$ 441.00
Level 2 Activity					Cost recovery
Subdivision					
Application not requiring road development (plus amount per lot below)		Exempt	\$ 850.00	\$ -	\$ 881.00
Application requiring road development (plus amount per lot below)		Exempt	\$ 1,100.00	\$ -	\$ 1,140.00
Serviced areas - per lot		Exempt	\$ 80.00	\$ -	\$ 80.00
Non-serviced areas - per lot		Exempt	\$ 239.00	\$ -	\$ 239.00
Engineering Assessment fee - plus \$125 per lot		Exempt	\$ 575.00	\$ -	\$ 575.00

Kentish Council - Schedule of Fees and Charges 2026-2027

	Fee Basis	GST Code	Fee	GST	2026/2027 GST Inc.
Administration Fees					
Use of corporate seal and Part V Agreements		Exempt	\$ 326.50	\$ -	\$ 326.50
Petition to Amend Sealed Plan (plus cost recovery when a hearing is held)		Exempt	\$ 326.50	\$ -	\$ 326.50
Adhesion orders and amendments to sealed plans		Exempt	\$ 238.50	\$ -	\$ 238.50
Landscape and pavement bond - per m2 of site area or 100% est cost (minimum of \$2,200)		Taxable if forfeited	\$ 67.50	\$ -	\$ 67.50
Amendment of Permit		Exempt	\$ 233.00	\$ -	\$ 233.00
Amendment of Permit-subdivision		Exempt	\$ 388.50	\$ -	\$ 388.50
Extension of Permit		Exempt	\$ 233.00	\$ -	\$ 233.00
Payment in lieu of parking provision (per space)		Exempt	\$ 8,049.50	\$ -	\$ 8,049.50
Strata Development Administration Fees					
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan		Exempt	\$ 326.50	\$ -	\$ 326.50
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan-with engineering referral		Exempt	\$ 497.50	\$ -	\$ 497.50
Certificate of Approval Staged Development Scheme		Exempt	\$ 559.50	\$ -	\$ 559.50
Variation to Staged Development Scheme		Exempt	\$ 481.50	\$ -	\$ 481.50
Planning Scheme Amendments					
Assessment by Council per application (not including Tasmanian Planning Commission costs & advertising fees)		Exempt	\$ 4,500.00	\$ -	\$ 4,500.00
TRANSFER STATIONS - SHEFFIELD & WILMOT					
Waste Disposal Fees					
Ratepayer* - General waste or green waste, cardboard - sedan/station wagon, trailers, ute or tray load.		Not applicable	FREE	\$ -	FREE
Ratepayer* - Fridge, freezers & air conditioners	Certified ungasged	Not applicable	FREE	\$ -	FREE
Ratepayer* - Recyclables/E Waste		Not applicable	FREE	\$ -	FREE
Ratepayer* - Motor vehicle bodies & all scrap metal		Not applicable	FREE	\$ -	FREE
Ratepayer* - Mattress (limit 1 per visit)		Not applicable	FREE	\$ -	FREE
* (Residential and Primary Production ratepayers and tenants, excludes Commercial and Industrial ratepayers)					
Tyres					
Car or motorcycle	Per unit	Taxable	\$ 12.27	\$ 1.23	\$ 13.50
Car or motorcycle (with rim)	Per unit	Taxable	\$ 22.73	\$ 2.27	\$ 25.00
4WD and light truck up to 9.5t GVM	Per unit	Taxable	\$ 21.82	\$ 2.18	\$ 24.00
4WD and light truck up to 9.5t GVM (with rim)	Per unit	Taxable	\$ 45.00	\$ 4.50	\$ 49.50
Truck tyres	Per unit	Taxable	\$ 34.09	\$ 3.41	\$ 37.50
<i>Tractor and earthmoving tyres not accepted</i>					
Other					
Steel including motor vehicle bodies (Sheffield Transfer Station only)		Not applicable			No charge
Mattresses	Per unit	Taxable	\$ 37.73	\$ 3.77	\$ 41.50
Waste oil	Per litre	Taxable	\$ 1.32	\$ -	\$ 1.32
Commercial Operators and Non Ratepayers**					
General or green waste					
up to 0.5m3		Taxable	\$ 21.82	\$ 2.18	\$ 24.00
0.5m3 to 1.5m3		Taxable	\$ 29.09	\$ 2.91	\$ 32.00
1.5m3 to 2m3		Taxable	\$ 38.64	\$ 3.86	\$ 42.50
Over 2m3 – per m3	Per M3	Taxable	\$ 30.91	\$ 3.09	\$ 34.00
Cardboard					
Up to 1m3		Taxable	\$ 11.36	\$ 1.14	\$ 12.50
Over 1m3 - per m3	Per M3	Taxable	\$ 11.36	\$ 1.14	\$ 12.50
Building rubble, asphalt, industrial & hazardous waste not permitted					
Medium or large truckloads of waste not accepted, refer to other regional waste facilities					
** (A transfer station access credit of up to \$43.00 per month will be given to Kentish Commercial and Industrial ratepayers paying via account for waste.)					
OTHER					
Private Works		Taxable	Full cost recovery plus administration fee		

Appendix D

Kentish Council - Fees and Charges Schedule 2026/27

Facility Hire Fees & charges				26/27 Fee*
Bond (refundable)	Damage	Meeting / Activity only - low risk		Nil
		Function / Event (no alcohol) – medium risk		\$187
		Function / Event (alcohol sold or consumed) – high risk		\$496
	Key deposit			\$32
Hire Charge (per booking)	Hall only	Meeting / Activity only	Per hour (minimum 2 hour)	\$21
			Per day	\$105
		Function / Event	Per hour (minimum 4 hour)	\$33
			Per day	\$219
	Ancillary Room(s) / Community Room Meeting Room	Meeting / Activity only	Per hour (minimum 2 hour)	\$12
			Per day	\$66
		Function / Event	Per hour (minimum 4 hour)	\$28
			Per day	\$165
	Kitchen		Per hour (minimum 2 hour)	\$17
			Per day	\$96
	Entire facility		Per hour (minimum 2 hour)	\$101
			Per day	\$438
	Pre-event setup – day or night before		Per hour	\$43
	Public Liability Insurance		Meeting / low risk activity only	
Function / Event (no alcohol) / medium risk activity			\$21	
Function / Event (alcohol sold or consumed) / high risk activity			\$64	
Cancellation Fee		Less than 14 days' notice		Equal to hire fee
		Less than 24 hours		Equal to bond (damage)
Remissions		Not for profit, local community groups		50% discount on hire charge

* GST included in all hire charges

Appendix E – Rates Resolution 2026/2027

A. RATES AND CHARGES 2026/2027

That in accordance with the provisions of Part 9 of the *Local Government Act 1993*, (“the Act”) and the *Fire Service Act 1979*, the following Rates and Charges are made for the period 1 July 2026 to 30 June 2027:

1. GENERAL RATE

1.1 Pursuant to sections 90 and 91 of the *Local Government Act 1993*, Council makes the following **General Rate** on all rateable land (excluding land which is exempt pursuant to the provisions of Section 87) within the municipal area of Kentish for the period commencing 1 July 2026 and ending 30 June 2027 consisting of two components:

- (a) a rate of 4.961 cents in the dollar on the assessed annual value of the land; and
- (b) a fixed charge of \$595

1.2 Pursuant to Section 107, of the *Local Government Act 1993*, Council declares by absolute majority, that component (a) of the **General Rate is varied** within the municipal area according to the use or predominant use of land as follows:

- i) for land used for commercial purposes, vary the General Rate to 7.937 cents in the dollar on the assessed annual value of the land;
- ii) for land used for primary production purposes, vary the General Rate to 5.953 cents in the dollar on the assessed annual value of the land;
- iii) for land used for public purposes, vary the General Rate to 9.425 cents in the dollar on the assessed annual value of the land;
- iv) for land used for industrial purposes, vary the General Rate to 15.874 cents in the dollar on the assessed annual value of the land; and
- v) for land used for mining purposes, vary the General Rate to 11.410 cents in the dollar on the assessed annual value of the land.

1.3 Pursuant to Section 88A of the *Local Government Act 1993*, Council by absolute majority, sets a maximum percentage increase in the General Rate in respect of all rateable land (except land which is separately assessed and is predominantly used for commercial purposes) within the municipal area and fixes the condition which applies in order for a ratepayer to qualify for the maximum percentage increase as follows:

- a. the maximum percentage increase is 10%; and
- b. to qualify for the maximum increase in sub-paragraph (a), the rateable land must not have increased in value as evidenced by a supplementary valuation issued by the Valuer-General effective from a date after 30 June 2025.

1.4 Pursuant to Section 88A of the *Local Government Act 1993*, Council by absolute majority, sets a maximum percentage increase in the General Rate in respect of land which is separately assessed and is used predominantly for commercial purposes within the municipal area and fixes the condition which applies in order for a ratepayer to qualify for the maximum percentage increase as follows:

- a. the maximum percentage increase is 50%; and
- b. to qualify for the maximum increase in sub-paragraph (a), the rateable land must not have increased in value as evidenced by a supplementary

Appendix E – Rates Resolution 2026/2027

valuation issued by the Valuer-General effective from a date after 30 June 2025.

2. SERVICE RATES & SERVICE CHARGES

Pursuant to Sections 93, 93A, 94, and 95 of the *Local Government Act 1993*, Council makes the following service rates and service charges on all rateable land within the municipal area of Kentish (including land which is otherwise exempt from rates pursuant to Section 87 but excluding Crown Land to which Council does not supply any of the following services) for the period commencing 1 July 2026 and ending on the 30 June 2027, namely:

Waste Management Service Charge

- 2.1 Service charges for waste management in respect of all land to which Council makes available a kerbside collection service as follows:
 - (i) \$497.93 for 140 litre garbage bin, one 240 litre recycle bin and one 240 litre FOGO bin
 - (ii) \$615.82 for 240 litre garbage bin, one 240 litre recycle bin and one 240 litre FOGO bin.
- 2.2 If any land to which the waste management service is made available is the subject of separate rights of occupation which are separately valued in the valuation list under the *Valuation of Land Act 2001* then the charge applies per bin suite to each separate occupation.
- 2.3 A service charge for the provision of waste transfer station facilities at Sheffield and Wilmot:
 - i. A transfer station access fee of \$126.30 for all land to which Council supplies or makes available a kerbside collection service
 - ii. A transfer station access fee of \$272.26 for all land to which Council does not supply or make available a kerbside collection service except for land subject to paragraph iii or paragraph iv below;
 - iii. A transfer station access fee of \$126.30 for all vacant land properties to which Council does not supply or make available a kerbside collection service and;
 - iv. A transfer station access fee of \$516.29 for all properties classified as Commercial or Industrial in the list provided to Council by the Valuer-General pursuant to the *Valuation of Land Act 2001*.
- 2.4 A provision is made for legacy service charges for both waste and recycling bin collection as follows
 - (i) \$368.28 for 140 litre legacy waste arrangements
 - (ii) \$486.18 for 240 litre legacy waste arrangements
 - (ii) \$108.02 for 240 litre legacy recycling arrangements

Fire Service Contribution

- 2.5 Pursuant to Section 93A of the *Local Government Act 1993* Council makes a service rate in respect of the fire service contributions it must collect under the *Fire Service Act 1979* for the rateable parcels of land within the municipal area of Kentish as follows:

Appendix E – Rates Resolution 2026/2027

- i. for land within the Sheffield Volunteer Fire Brigade District 0.253198 cents in the dollar of the assessed annual value of such land;
- ii. for land within the Railton Volunteer Fire Brigade District 0.253198 cents in the dollar of the assessed annual value of such land;
- iii. for general land 0.262273 cents in the dollar of the assessed annual value of such land.

- 2.6 Pursuant to section 93(3) Council sets a minimum amount payable in respect of the service rate for fire protection of \$52.00.

3. SEPARATE LAND

For the purposes of these resolutions the rates and charges shall apply for each parcel of land which is shown as being separately valued in the valuation list prepared under the *Valuation of Land Act 2001*.

4. PAYMENT

Pursuant to Section 124 of the *Local Government Act 1993*, Council:

- a) Decides that all rates are payable by all ratepayers by four instalments which must be of approximately equal amounts or in any other combination where the instalment amounts are paid before their due date.
- b) Determines that the dates by which such instalments are to be paid shall be as follows:
 - (i) the first instalment on or before 31 August 2026;
 - (ii) the second instalment on or before 31 October 2026;
 - (iii) the third instalment on or before 28 February 2027 and
 - (iv) the fourth instalment on or before 30 April 2027.

If a ratepayer fails to pay any instalment within 21 days of the date on which the rates are due, the ratepayer is to pay the full amount owing for the financial year.

- c) If a ratepayer elects not to pay instalments, then the entire amount must be paid on or before 31 August 2026.

5. SUPPLEMENTARY RATES

- (1) If a supplementary valuation is made of any land prior to 30 June 2027 the General Manager may at his discretion, adjust the amount payable in respect of any rate for that land for that financial year.
- (2) If a rate notice is issued by the General Manager under clause 5(1), the amount shown as payable on that notice is due to be paid within 30 days of the date on which that notice issued.