



Kentish Council 2019/2020 Annual Plan and Budget



Photo: Kelly Slater

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Mayor's Introduction

It gives me great pleasure to present the Annual Plan and Budget Report for the 2019/20 financial year to the Kentish Municipality.

This budget contains a number of new projects but also projects carried over from the previous financial year, with headline projects being the continuation of the Sheffield eastern town entry streetscape and safety upgrade, beginning works on the Wilmot streetscape upgrade project and commencement of stage two of the Wild Mersey mountain bike trails.



Council will also continue to develop common systems with Latrobe Council to enable more efficient sharing of resources.

I thank the councillors and council management and staff for their efforts in working through all the decisions that needed to be made during the budget process. There are always demands for extra services and additional support for community activities, and this reflects the wonderful and active community we are living in. We can support some, but like household budgets, Council's budget involves trade-offs and requires us to live within our means.

We have endeavoured to be fiscally responsible, and work towards the over-riding goal of ensuring that Kentish remains a viable and sustainable entity into the future. Our main goal is to maintain and provide for our existing assets and services, which are managed via a rigorous asset management program. New work can only take place with any funds that are remaining.

Gross general rate income will increase by around 2.8% in the 2019/20 financial year. Council has applied a 2.8% rate increase cap for most ratepayers to limit the immediate impact of the valuation adjustment factors applied by the Valuer-General for the 2019/20 financial year.

The total capital works program will be \$7.89 million, including \$3.65 million for projects carried over from the 2018/19 year. Of the \$7.89 million in capital funding required, \$2.56 million will come from Council operations (e.g. depreciation of assets), \$254,551 from specific purpose external grants and \$4.61 million from Council's accumulated cash and investments (including 2019/20 Commonwealth financial assistance grants received in advance and \$3.65 million funding for projects carried forward from 2018/19).

The capital works and maintenance programs have been designed to ensure our assets and infrastructure remain in good condition. We must remember that any new assets built will then become assets that need to be maintained into the long term future.

Mayor's Introduction

Highlights of the 2019/20 capital works program include:-

Roads - \$2.29 million - including completion of Sheffield Eastern Town Entry streetscape renewal (\$729,000); begin construction of Wilmot Streetscape project (\$200,000) reconstruction of priority sections of Staverton Road as stage one of an ongoing program (\$200,000); implementation of safety improvements on Bridle Track Road with funds from the State Black Spot Program (\$75,000); annual road re-seal program (\$450,000); annual unsealed road re-sheeting program (\$350,000); and construct a dual-use 1.8m wide path along Henry Street between Albert and Victoria streets.

Bridges - \$300,000 consisting of renewal of the Falls Creek Bridge on Narrawa Road (\$212,000) and renewal of the White Hawk Creek Bridge on Hamptons Road (\$88,000).

Buildings \$299,000 - including upgrade of the Sheffield Council Depot buildings and yard (\$120,000); construction of trailhead facilities for the Wild Mersey mountain bike trails at Sheffield Recreation Ground (increase carried forward allowance by \$97,000 to \$260,000); roof and gutter replacement at Sheffield Child Care Centre (\$25,000); and removal of the side entrance shelter at Sheffield Town Hall (\$17,000).

Land Improvements (Parks and Reserves) \$514,000 - includes \$350,000 for construction of stage two of the Wild Mersey Mountain Bike Trails in Kentish and \$95,000 for redevelopment of Hopes Mill Corner at the entrance to Sheffield.

The budget was developed through a rigorous process of consultation and review, including receiving submissions from interested groups and individuals and is strengthened by the strong resource sharing arrangements with Latrobe Council, which continue to grow year by year. Council continues to seek efficiencies through further resource sharing and by taking opportunities to contribute to regional development. The majority of the savings have been reinvested into new technology and plant and equipment to modernise the council operations to be better able to cope with increased community expectations on the range and quality of service provided by Council.

Councillors believe that the budget is financially responsible and places the Council in a good position from which to face financial challenges in the future.

CR TIM WILSON
MAYOR

The Council

Mayor Tim Wilson



LGAT
Cradle Coast Authority
Wild Mersey Mountain Bike Trail
Advisory Group
TasWater
Mt Roland Rivercare Catchment
Inc
Municipal Alliance Committee
Economic Development
Committee

Barrington Hall SC (proxy)
Sheffield Tree Committee
Tandara Lodge Community Care
Inc
Mersey EMG
General Manager Review
Committee

Deputy Mayor Don Thwaites



LGAT (proxy)
Mersey EMG
Cradle Coast Authority Regional
Waste
TasWater (proxy)
Working Art Space SC (proxy)
Wild Mersey Mountain Bike Trail
Advisory Group (proxy)
Mt Roland Rivercare Catchment
Inc
Municipal Alliance Committee
Plastics Policy Committee

Sheffield Recreation Ground SC
Beulah Hall SC
Dulverton Regional Waste
Management Authority
Public Arts Committee (proxy)
Kentish Health Care Centre
Sheffield Tree Committee (proxy)

General Manager Review
Committee
Sheffield Art Centre Committee

Cr Kate Haberle



General Manager Review
Committee
Sheffield Museum SC
Kentish Council Economic
Development SC
Kentish Health Care Centre SC

Kentish/Latrobe Community Road
Safety Committee (proxy)

Tandara Lodge Community Care
Inc
Audit Panel
Grants Committee (proxy)

Christmas Decorations
Committee

Cr - Penny Lane



Grants SC
Sheffield Recreation Ground SC
(proxy)
Claude Road Hall SC (proxy)
Cement Australia Community
Liaison Group
Sheffield Museum Committee
(proxy)
Barrington Hall SC
Sheffield Inc
Christmas Decorations
Committee

Kentish ACT
Beulah Hall SC (proxy)

Wilmot Hall SC (proxy)
Kentish/Latrobe Community Road
Safety Committee
Wilmot Tourist & Progress
Association
Public Arts Committee
Municipal Alliance Committee
Plastics Policy Committee



Cr Stephen Mawer

Economic Development
Committee
Lorinna Cemetery Committee
Audit Panel



Cr Phillip Richards

Wilmot Recreation Reserve SC
Grants SC
Dulverton Regional Waste
Management Authority
Wilmot Hall SC



Cr Linda Cassidy

Railton Recreation Ground SC (proxy)	Railton Neighbourhood Centre (proxy)
Railton Community Facilities Committee	Sheffield Art Centre Committee (proxy)
Grants Committee	Sheffield Inc
Economic Development Committee	



Cr Rodney Blenkhorn

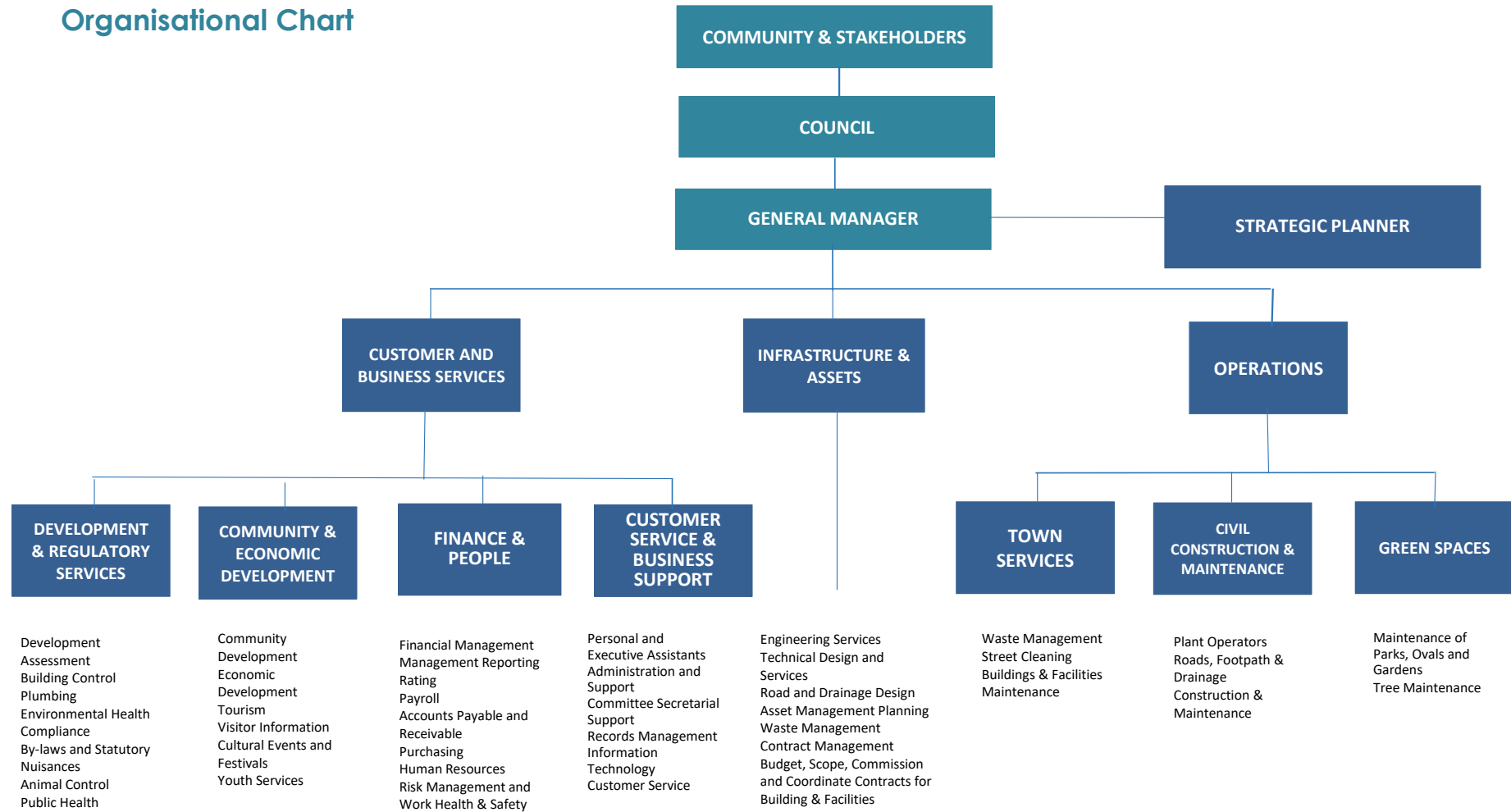
Railton Recreation Ground SC
Railton Community Facilities SC
(proxy)
Cement Australia Community
Liaison Group
Economic Development
Committee
Railton Neighbourhood Centre



Cr Nicole Meijer

Claude Road Hall SC
Sheffield Art Centre SC
Wilmot Tourist and Progress
Association (Proxy)
Christmas Decorations
Committee
Working Art Space Sheffield

Organisational Chart

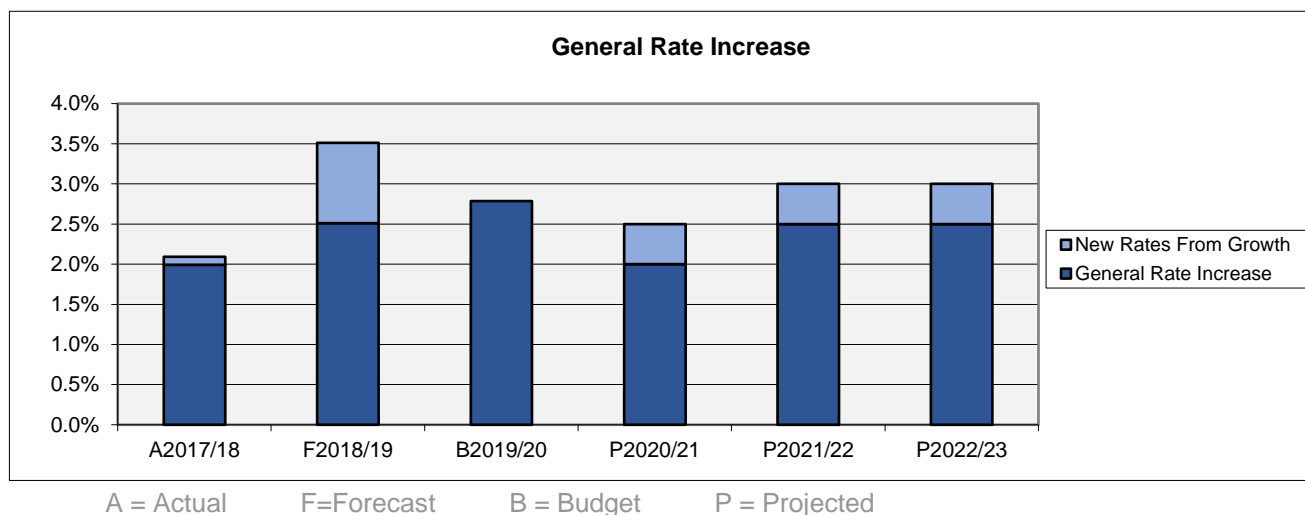


General Manager's summary

Council has prepared a budget for the 2019/20 financial year which seeks to balance the demand for services and infrastructure with the community's capacity to pay. Key budget information is provided below covering the rate increase, operating result, service levels, cash and investments, capital works, financial position, financial sustainability and key strategic activities of the Council.



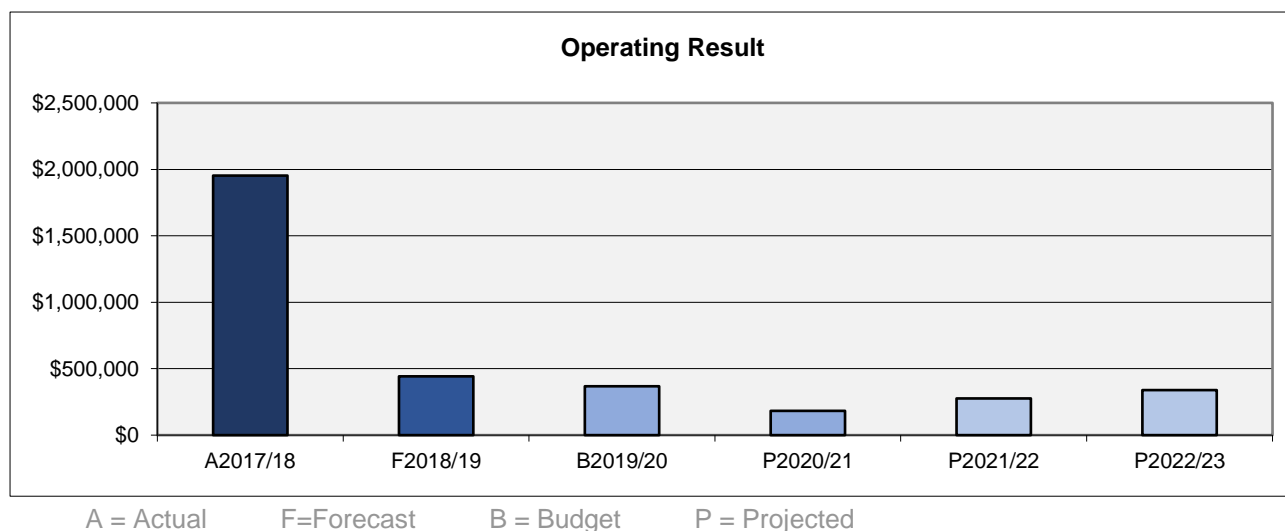
1. Rates



Gross general rates income will increase by approximately 2.8%. This compares to the Hobart CPI increase for the year ending March 2019 of 2.1%. Council will offer a discount of 1.2% for early payment of rates.

The Local Government Association of Tasmania (LGAT) Council Cost Index increased by 3.4% over the year ended 31 December 2018 (2019 forecast: 2.8%). The increase in rates revenue is needed to cover these increased costs and allow council to invest in new technology and plant and equipment to modernise the council operations to be better able to cope with increased community expectations on the range and quality of service provided by Council.

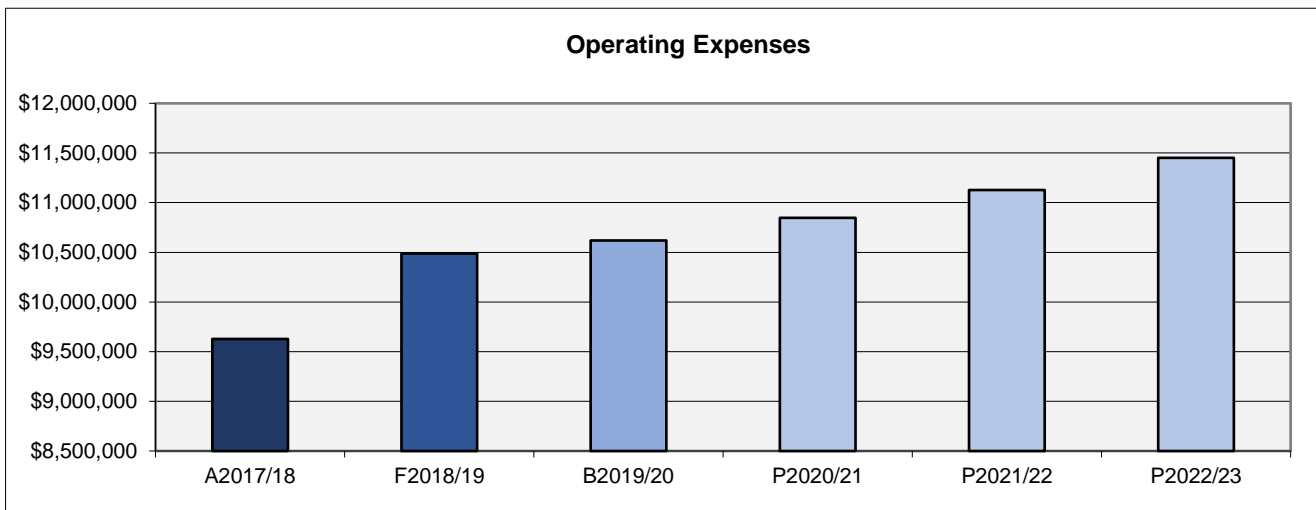
2. Operating result



The expected operating result for 2019/20 is a surplus of \$368,000, a decrease of \$75,000 on the forecast surplus for 2018/19 of \$442,000.

The budgeted 2019/20 adjusted underlying surplus is \$113,000. Refer to section 7 of this summary for further information regarding the underlying operating result excluding such income items as grants specifically for new or upgraded assets.

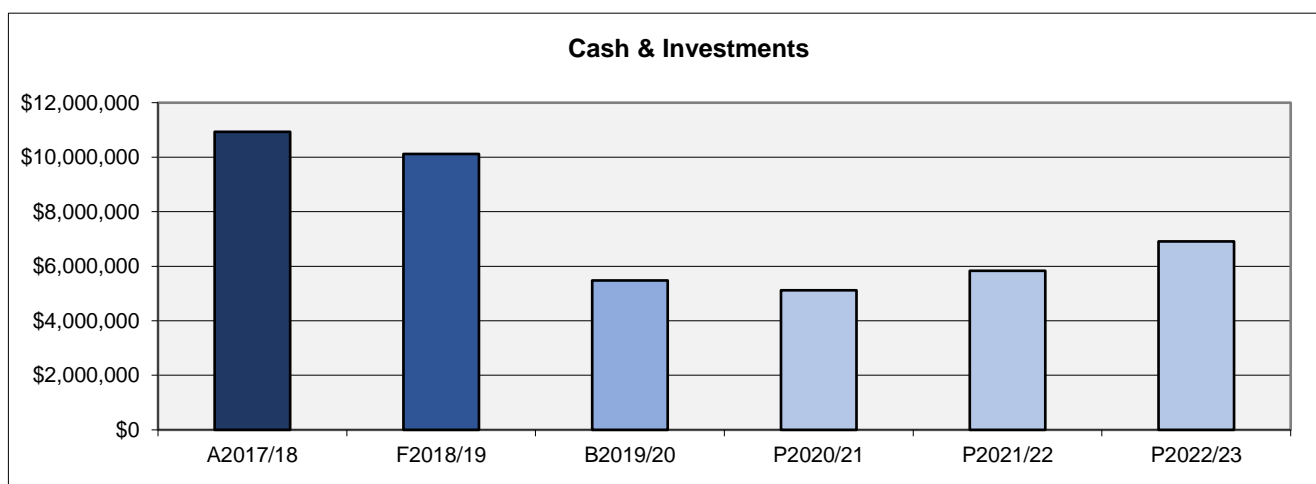
3. Operating expenses



A = Actual F=Forecast B = Budget P = Projected

The operating expenses required to deliver services is expected to be \$10.62 million which is a 1.2% increase on the forecast expenditure for 2018/19.

4. Cash and investments

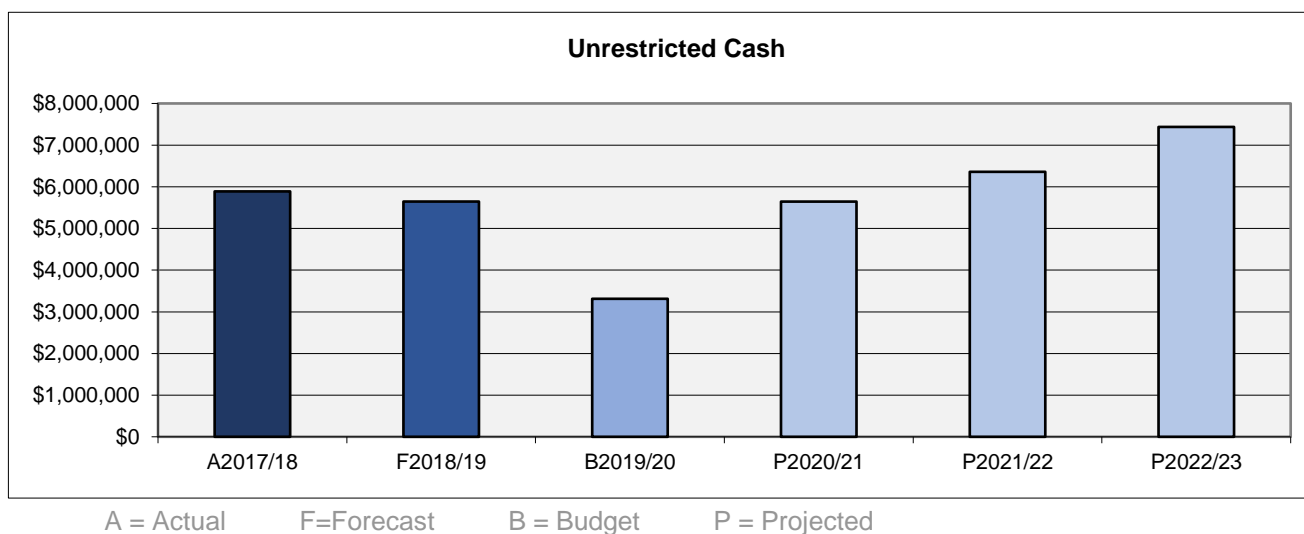


A = Actual F=Forecast B = Budget P = Projected

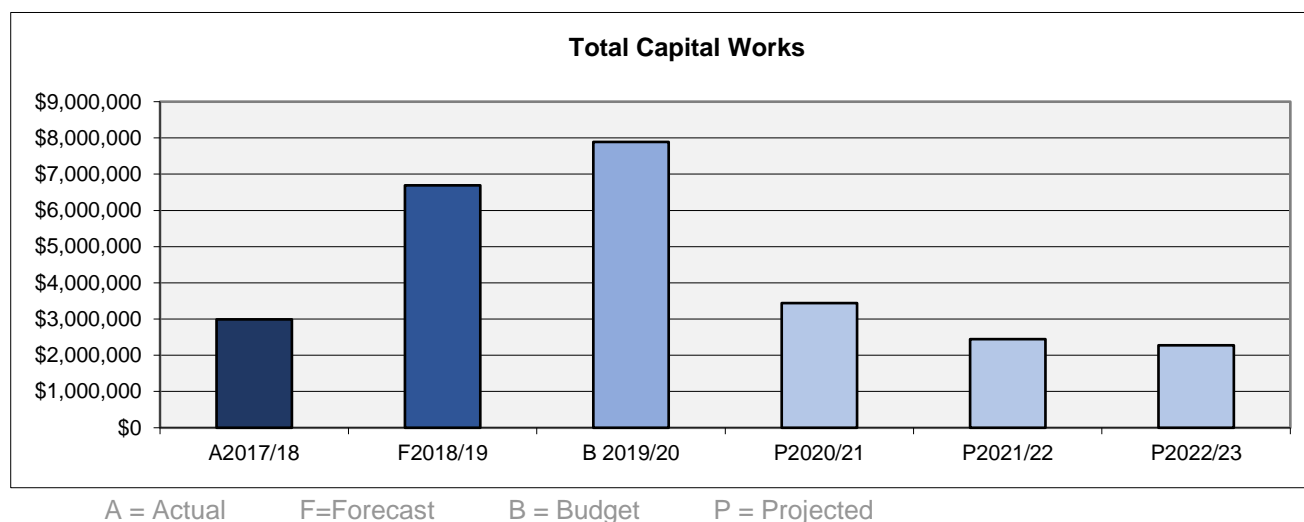
Cash and investments are expected to decrease by \$4,640,000 during the year to \$5.48 million as at 30 June 2020. The majority of this decrease results from spending grants received in advance in 2018/19 and spending funds carried forward for capital works deferred from prior years.

Cash and investments after restrictions

After allowing for cash required to meet such obligations as repayment of deposits and bonds, employee entitlements and unspent specific purpose grants, unrestricted cash is estimated to be \$3.31 million at the end of 2019/20.



5. Capital works

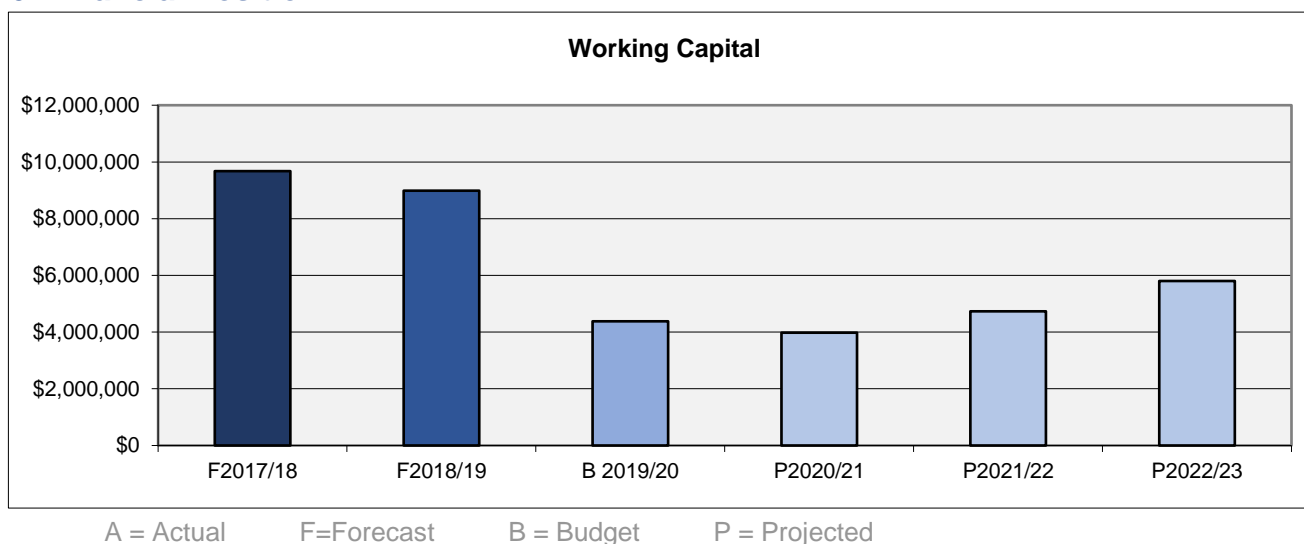


The capital works program for the 2019/20 year is expected to be \$7.89 million of which \$3.65 million reflects projects carried forward from the 2018/19 financial year. The carried forward component is fully funded from the 2018/19 budget.

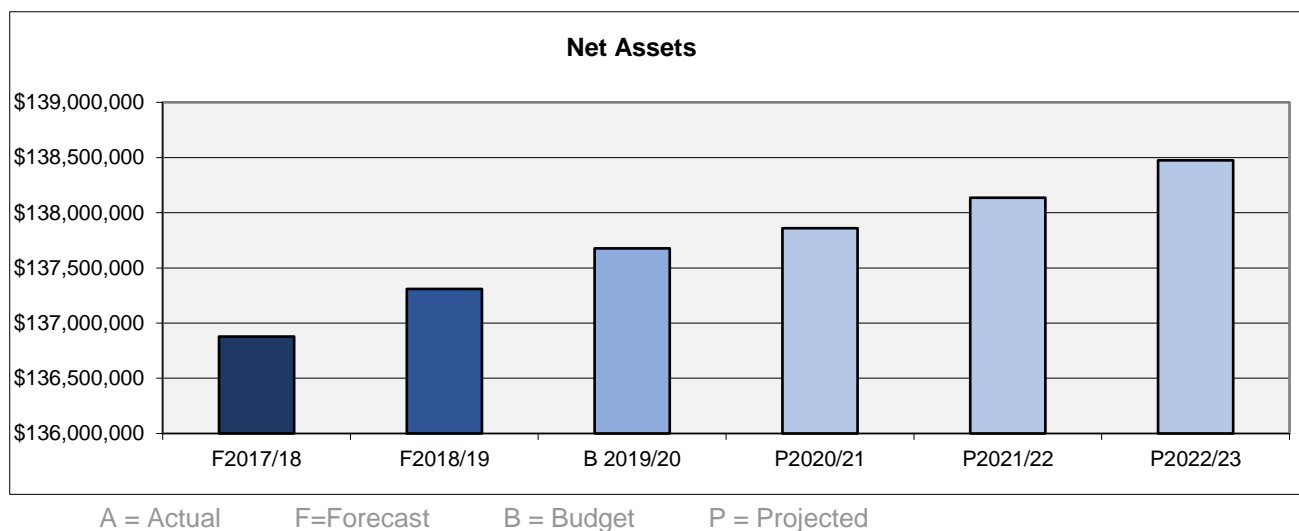
Of the \$7.89 million in capital funding required, \$2.56 million will come from Council operations (e.g. depreciation of assets), \$254,551 from specific purpose external grants and \$4.61 million from Council's accumulated cash and investments (including 2019/20 Commonwealth financial assistance grants received in advance and \$3.65 million funding for projects carried forward from 2018/19).

The asset renewal program is \$3.52 million (2018/19 forecast \$2.32 million).

6. Financial Position



Working capital is the excess of Council's current assets over its current liabilities and indicates Council's ability to meet its financial obligations in the short term



Note that the vertical axis values start at \$123m rather than zero for this graph

Council's budgeted net assets as at 30 June 2020 is \$130.1 million.

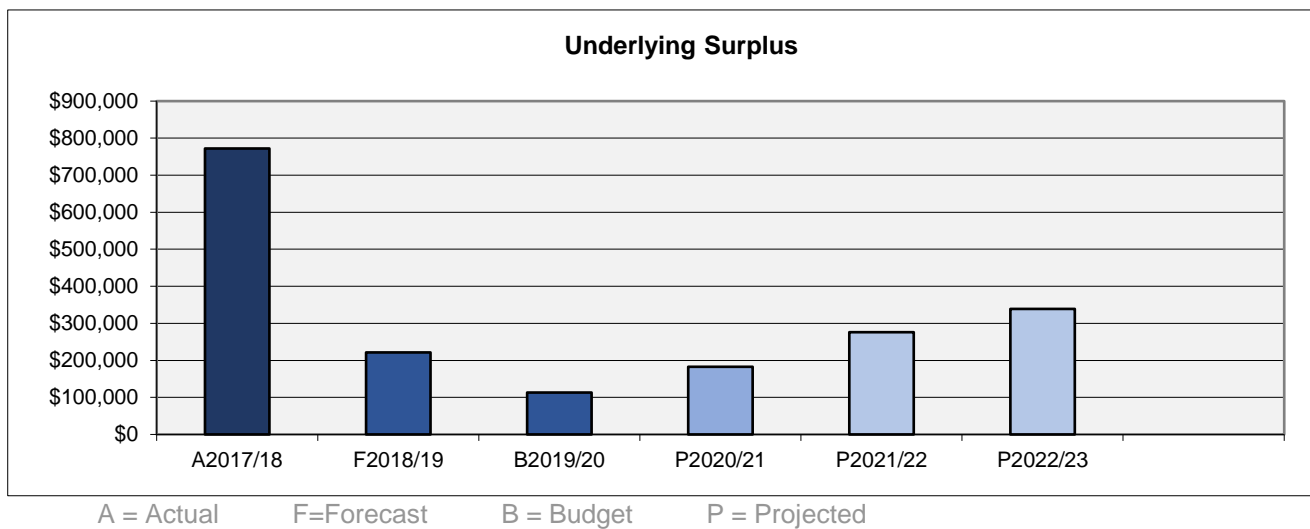
7. Financial Sustainability

The underlying result is the net surplus or deficit for the year adjusted to exclude the impact of non-recurring or once-off amounts such as capital grants and contributions specifically for new and upgraded assets. Council's policy is to aim over the medium to longer term to achieve a small underlying surplus as a buffer against risk and uncertainty.

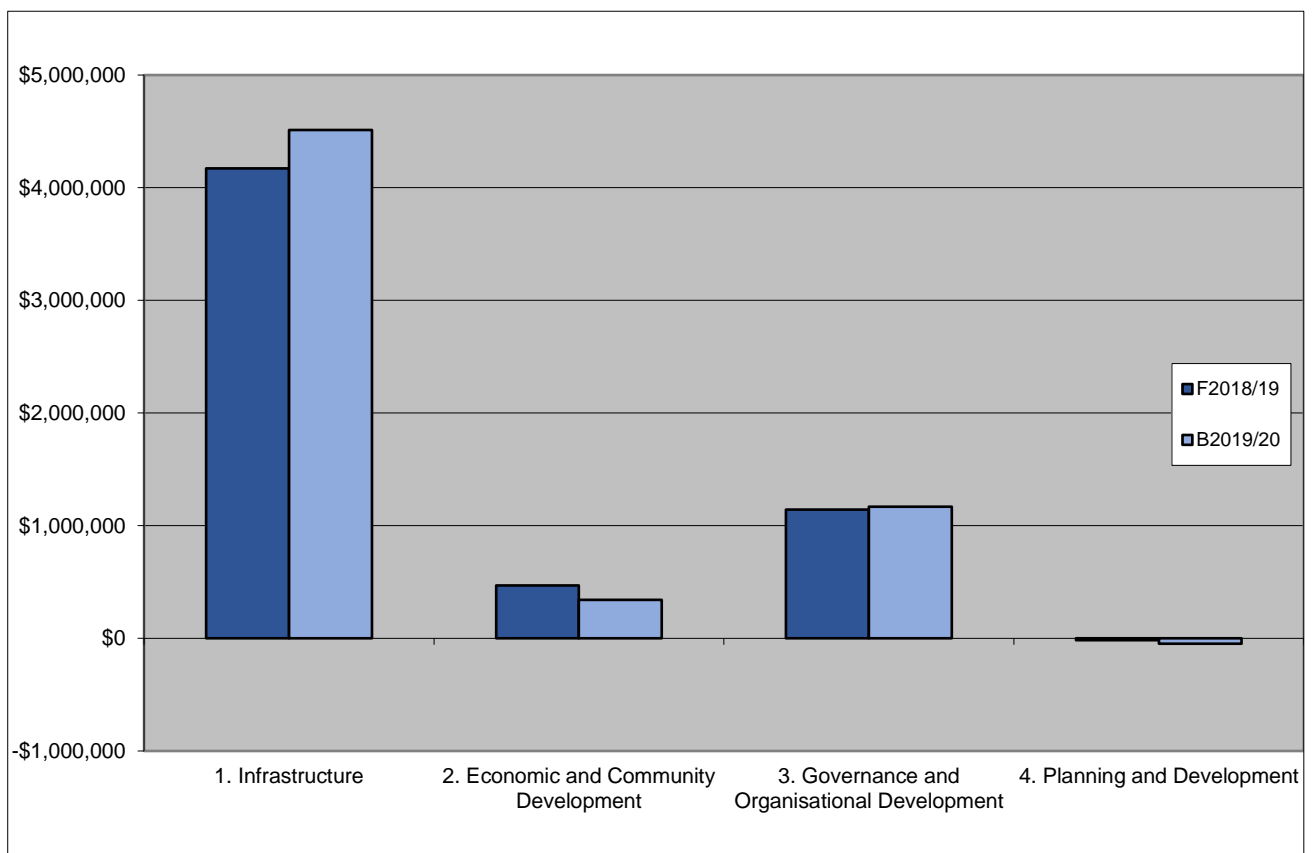
The 2018/19 forecast underlying result and the 2019/20 budgeted underlying result have been adjusted to include Commonwealth Financial Assistance Grants relating to the budget year, but received in advance during the previous financial year.

The budgeted underlying surplus for 2019/20 includes Commonwealth Roads to Recovery grants of \$467,855 on the basis that these funds will be used to fund renewal of existing assets rather than to create new and upgraded assets. It should be noted that the Auditor General, when reporting on councils' sustainability, excludes these grants from the underlying surplus on the basis that they are spent on capital expenditure regardless of whether they are spent on renewing existing assets.

The 2019/20 budgeted adjusted underlying surplus is \$113,000, a decrease of \$108,000 on the 2018/19 adjusted underlying surplus of \$221,000.



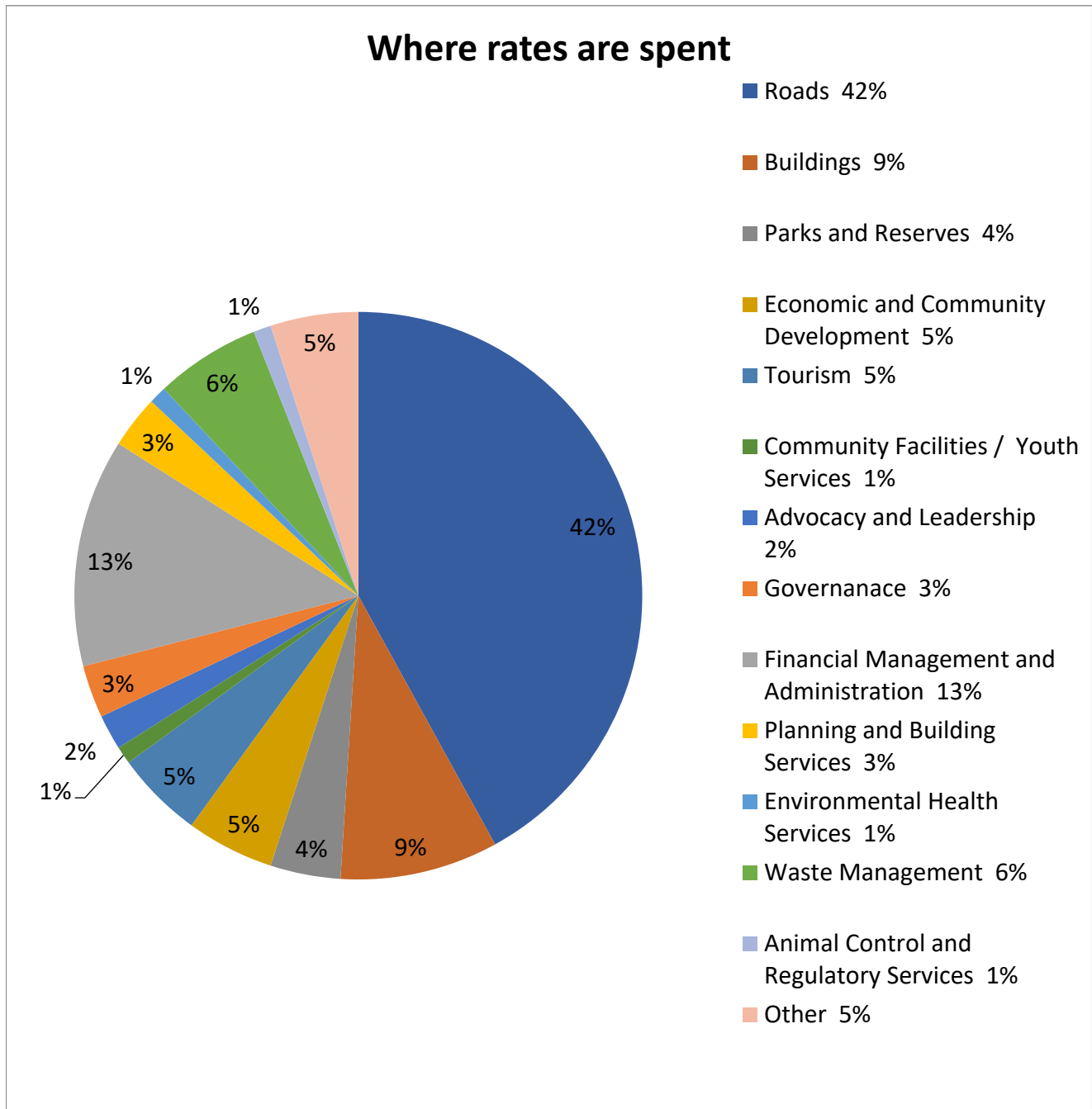
8. Strategic Objectives



The Annual Budget includes a range of activities and initiatives that will contribute to achieving the strategic objectives specified in Council's Strategic Plan. The above graph shows the level of funding allocated in the budget to achieve the strategic objectives as set out in the Annual Plan detailed in the Overview and Annual Plan section of this document. The increase in the net cost of infrastructure in 2019/20 reflects a reduction in grants and reimbursements to fund roads expenditure.

9. Where Rates are Spent

The following chart provides an indication of how Council allocates its operating expenditure across the services that it delivers.



This budget has been developed through a detailed review of operations and resources and management endorses it as financially responsible. More detailed budget information is available throughout this document.

The Annual Plan and Budget is recommended to Council for approval.

Gerald Monson
General Manager
B.Bus (Public Adm); FLGMA

Budget Process

This section lists the budget process undertaken in order to adopt the budget in accordance with the Local Government Act and regulations.

The first step in the budget process is for officers to prepare a first draft of the annual budget in accordance with the Local Government Act 1993, and submit the draft to Council for discussion, amendment and eventual adoption. The estimates must be adopted by an absolute majority and must be adopted by 31 August but not more than one month before the start of the relevant financial year. The related Annual Plan must be provided to the Director of Local Government and the Director of Public Health.

The key dates for the budget process are summarised below:-

Budget Process

1 Commence drafting estimates/consult with community	Jan - May
2 Workshops with Council	Mar - June
3 Annual rates and charges set and Budget adopted by Council	June/July
4 Advertise new rates and charges within 21 days	June/July
5 Provide Director of Local Government with a copy of the rate resolution	June/July

Overview & Annual Plan

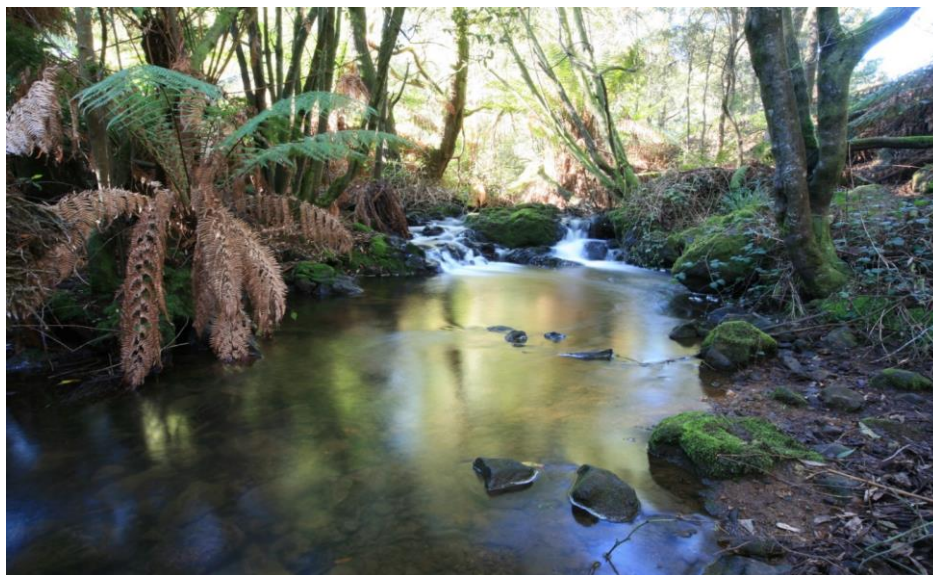


Photo: John Knowles

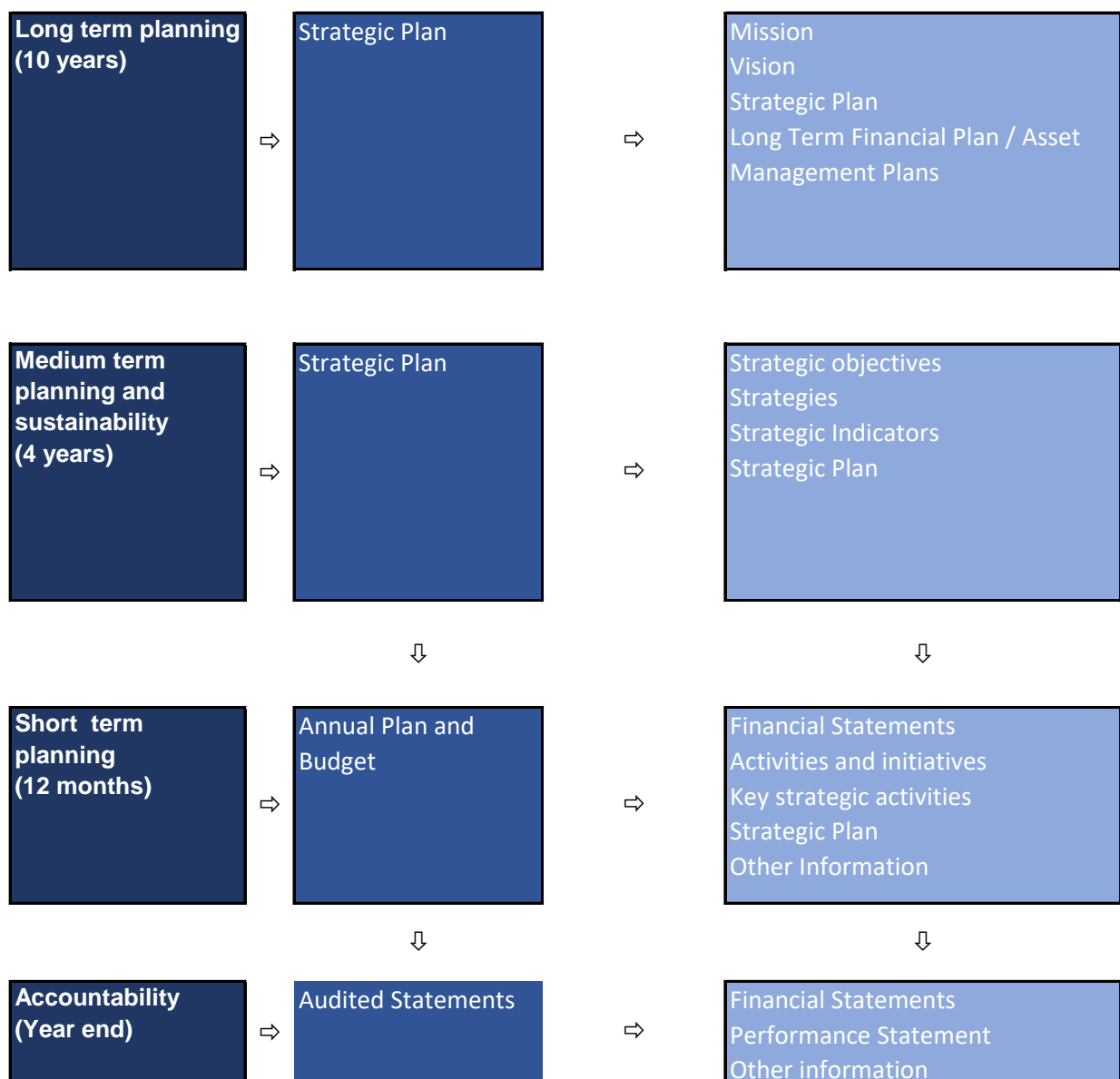
Overview

1. Linkage to the Strategic Plan

This section describes how the Annual Budget links to the achievement of the Council's Strategic Plan 2014-2024 within an overall planning framework. This framework guides the Council in identifying community needs and aspirations over the long term, medium term and short term.

1.1 Strategic Planning Framework

The Strategic Plan summarises Council's objectives and strategies. The Annual Budget is then framed within the Strategic Plan, taking into account the activities and initiatives included in the Annual Budget which contribute to achieving the strategic objectives specified in the Strategic Plan. The diagram below depicts the strategic planning framework of Council



1.2 Our Vision and Values

Vision

Our vision is that Kentish is known as a distinctive place where people want to live, for its caring community that celebrates the arts, diversity, the awesome natural environment and its vibrant local economy.

Values

As a community and as a Council, we value our people by:

- providing opportunities for all to be involved and participate in community events and
- ensuring that everyone is treated with respect and dignity
- a willingness to consult, listen and respond to individual and group concerns
- effectively and consistently communicating information
- showing responsive leadership and representation of our community
- recognising and rewarding individuals, volunteers and Council staff for their skills and commitment to the Kentish Community
- ensuring social inclusion for all and equal access and amenity for the disabled

As a community and as a Council, we value our environment by:

- providing good and safe facilities and services
- maintaining our assets in good working order
- working with individuals and groups to protect and maintain the environment
- maintaining and protecting our cultural and built heritage
- protecting and managing our natural assets
- reducing Council's carbon footprint
- encouraging individuals and groups to become more carbon efficient

As a community and as a Council, we value our financial security by:

- prudent spending of public monies and ensuring rates are not increased beyond that required for service delivery, maintenance and creation of community infrastructure
- using effective thinking and learning which can lead to creative solutions
- having a good understanding of our assets and what it takes to maintain them
- managing our finances responsibly and carefully
- encouraging localised food production, transport and services

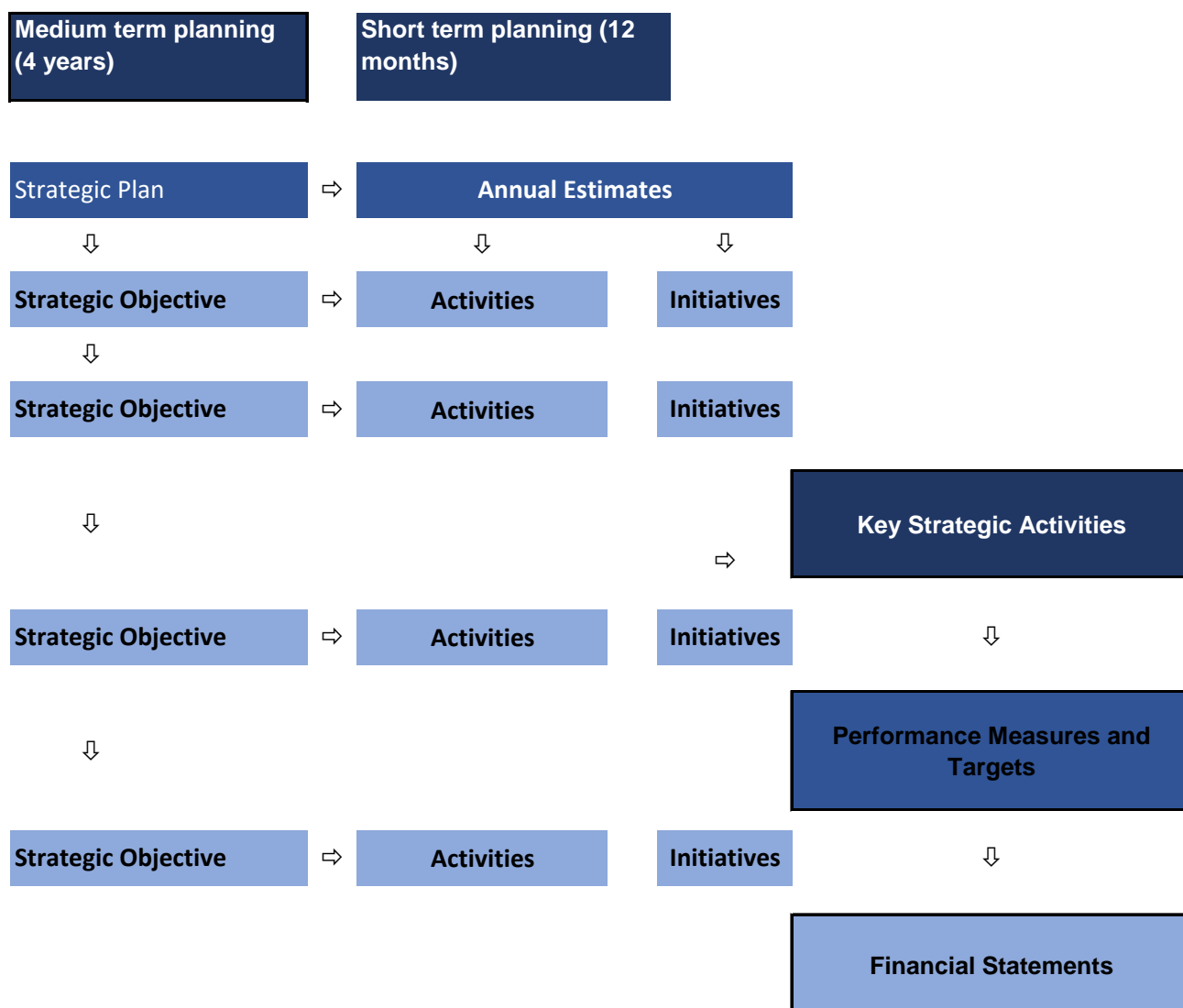
1.3 Strategic Objectives

Council's strategic plan consists of 18 strategic objectives grouped under the following categories:

1. Infrastructure
2. Economic and Community Development
3. Governance and Organisational Development
4. Planning and Development

2. Activities, Initiatives and Key Strategic Activities

This section provides a description of the activities and initiatives to be funded in the Budget for the 2019/20 financial year and how these will contribute to achieving the objectives specified in the Strategic Plan. It also includes a number of key strategic activities and performance targets and measures in relation to these. The relationship between these components of the Budget and the Strategic Plan is shown below:



Strategic Objective 1 - Infrastructure

Our population growth is supported through public infrastructure, land use and development strategies that create a connected sustainable and accessible community.

Objective 1.1 - Roads:

To provide an appropriate, safe and well-maintained road network that caters for all road users throughout the municipality.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Management of road network	Includes maintenance, renewal and upgrade of road pavement and seal, footpaths, kerb and channel, bridges and major culverts and car parks. The road network consists of 269 km of sealed road, 202 km of unsealed road and 104 bridges/major culverts.	4,572,362 (1,513,606)	5,740,550 (487,855)
		3,058,756	5,252,695

Initiatives - Operating

- Engage independent expert consultants to inspect and report on the condition of the Kentish sealed road network \$30,000

Initiatives - Capital

- Renew Council owned road seal, footpath and kerb and channel in Main Street Sheffield from Henry Street to Spring Street including enhancements identified in the Sheffield Township Enhancement Study (\$1,165,000 including \$436,000 carried forward from 2018/19)
- Continue to progress a solution regarding road access to Lorinna (\$1.74 million carried forward from 2018/19)
- Construct stage one of the Wilmot Streetscape Project (\$335,000 including \$135,000 carried forward from 2018/19)
- Reconstruct priority sections of Staverton Road as stage one of an ongoing program (\$200,000)
- Implement safety improvements on Bridle Track Road with funds from the State Black Spot Program (\$75,000)
- Apply 150m of hotmix surface overlay on a steep section of Cranbourne Drive near Gleadow Lane (\$30,000)
- Extend partially-indented parking on the west side of High Street as proposed in the 'Sheffield Refresh' Report (\$133,000 carried forward from 2018/19)
- Complete Installation of local area traffic management measures in Roland Court, Sheffield (\$14,000 carried forward from 2018/19)
- Complete annual road re-seal program (\$450,000) and annual unsealed road re-sheeting program (\$500,000 including \$150,000 carried forward from 2018/19)
- Seal a 270m section of Old Paradise Road (\$45,000) and upgrade drainage at sections of Old Paradise Road (\$14,000 carried forward from 2018/19)
- Renew the Falls Creek Bridge on Narrawa Road (\$212,000) and the White Hawk Creek Bridge on Hamptons Road (\$88,000)
- Construct a footpath south on Claude Rd (formerly known as Spring Street) to provide improved pedestrian access to the growing industrial area. (\$50,000 carried forward from 2018/19)

Activities, Initiatives and Key Strategic Activities

- Construct a 1.8m wide dual-use path along Henry Street from Albert Street to Victoria Street (\$100,000)
- Review and rationalise the plant used across Kentish and Latrobe Councils and replace plant as required (\$455,000 including \$140,000 carried forward from 2018/19)

Key Strategies	Timeline	Performance Measure
1.1.1 Progress the improvement plan of the Transport Services Asset Management Plan.	Ongoing	Plan improved
1.1.2 Maintain a policy of free parking within the municipality.	Ongoing	Continued free parking
1.1.3 Incorporate shared pathways including for mobility scooters where feasible.	Ongoing	Shared pathways constructed
1.1.4 Continue the Kentish and Latrobe Community Road Safety Committee	Ongoing	Road safety initiatives implemented
1.1.5 Progress options to upgrade access to Lorinna.	Short term	Access improved
1.1.6 Review speed limits through the towns and villages as requested.	Ongoing	Measures implemented as required
1.1.7 Encourage landowners to maintain nature strips with assistance provided for elderly/disabled persons.	Ongoing	Nature strips maintained
1.1.8 Investigate the feasibility of Community Groups being able to maintain Council owned assets.	Short term	Policy direction implemented

Objective 1.2 - Stormwater:

To develop and improve a system for stormwater reticulation and disposal.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Management of stormwater infrastructure	Includes maintenance, renewal and upgrade of stormwater collection and storage assets in the Municipality.	49,497	305,000
		-	
		49,497	305,000

Initiatives - Capital

- Continue to engage the State and Commonwealth Governments regarding funding for flood mitigation measures in Railton as identified by the Review of Railton Flood Mitigation Options report completed by SEMF consultants in June 2014. This includes pursuing delivery of commitments and promises made during the recent Federal Election campaign.
- Progress modelling, concept development and preliminary designs for Railton flood mitigation measures (\$225,000 including \$25,000 carried forward from 2018/19)
- Extend the stormwater system in Sheffield near the rear of the honey making shed in Main Street (\$80,000 carried forward from 2018/19)

Key Strategies	Timeline	Performance Measure
1.2.1 Progress the improvement plan of the asset management plan for stormwater.	Ongoing	Plan improved
1.2.2 Review stormwater asset management plan.	June	Review completed
1.2.3 Upgrade and extend the Sheffield and Railton stormwater reticulation systems in consultation with TasWater and agreed priority areas.	Ongoing	System improved
1.2.4 Develop a policy to improve the open drains and creeks in the Kentish municipality as opportunities present.	Short term	Policy adopted
1.2.5 Develop a flood action plan for Railton.	Short term	Plan adopted

Objective 1.3 - Buildings:

To ensure Council owned buildings and community facilities are maintained to a safe and functional standard and meet community needs.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Building management	Includes management and maintenance of Council owned buildings within the Municipality including Council Chambers and offices, community halls, recreation/sporting facilities and amenity buildings.	912,791 (165,444)	528,000 -
		747,347	528,000

Initiatives - Capital

- Construct Wild Mersey Mountain Bike Trail trailhead facilities at Sheffield Recreation Ground including toilets, showers and bike wash down facilities (\$260,000 including \$163,000 carried forward from 2018/19)
- Refurbish the Sheffield Visitor Information Centre (\$38,000 carried forward from 2018/19)
- Complete Development of a Master Plan for future use of the Sheffield Senior Citizens Building, including an architectural design and concept plan and a one-way traffic trial for Pioneer Crescent (\$30,000 carried forward from 2018/19)
- Upgrade and modernise the Sheffield Council Depot Offices and yard facilities (\$120,000)
- Replace the roof and gutters at the Sheffield Child Care Centre building (\$25,000)
- Remove the side entrance shelter at the Sheffield Town Hall (\$17,000)
- Install air conditioning in the gymnasium building at Kentish Health Care Centre (\$12,000)
- Install seating and shelter at the youth space in King George V Park (\$8,800)
- Replace basketball hoops and backboard structures at the Railton Recreation Hall (\$7,500)
- Install floorcoverings at Railton Cricket Clubrooms (\$6,000)
- Install solar panels at Railton Bowls Club (\$6,000)

Key Strategies	Timeline	Performance Measure
1.3.1 Progress the improvement plan of the asset management plan for buildings and community facilities.	Ongoing	Plan improved
1.3.2 Review the buildings and community facilities asset management plan.	June	Review completed biennially
1.3.3 Consider the feasibility of using solar energy and installing LED lights for Council buildings.	Short term	Feasibility considered and recommend-actions implemented

Objective 1.4 - Parks and Reserves:

To maintain our parks and reserves to an appropriate standard to enhance lifestyle.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Parks and gardens	Management and maintenance of trees, gardens, open space, playgrounds, amenities and land improvements in Kentish's towns, parks and reserves.	425,850 229,734 655,584	603,012 (234,551) 368,461

Initiatives - Capital

- Begin the Kentish section of stage 2 of the Wild Mersey Mountain Bike Trails (\$350,000)
- Redevelop Hopes Mill Corner (\$95,500)
- Relocate and fence the Sheffield Bark Park (dog park) near the Redwater Creek tractor pull area at the Sheffield Recreation Ground (\$22,000)
- Renovate the shelter and replace the old BBQ at Lake Barrington Park on the Wilmot side of Lake Barrington (\$13,000)
- Install a filtered water bottle refilling station at King George V Park (\$4,500) to help eliminate single-use plastics at events in the Park

Initiatives - Operating

- Improve the amenity of Sheffield town entrances as proposed in the Sheffield Refresh report including streetscape trees, seats, tourism signage and town entry signage (\$30,000 carried forward from 2018/19)
- Develop themed town entries at Wilmot (\$10,000 carried forward from 2018/19).

Key Strategies	Timeline	Performance Measure
1.4.1 Implement agreed priority recommendations of the Kentish Park Master Plan.	Medium term	Priority recommendations implemented
1.4.2 Implement agreed priority recommendations of the Sheffield Recreation Ground Precinct Master Plan.	Medium term	Priority recommendations implemented
1.4.3 Implement agreed priority recommendations of the Lake Barrington Park (Wilmot) Master Plan.	Medium term	Priority recommendations implemented
1.4.4 Implement agreed priority recommendations of the Goliath Park Master Plan.	Medium term	Priority recommendations implemented
1.4.5 Prepare a maintenance and improvement plan for each of the four (4) cemeteries.	Short term	Plan adopted

Strategic Objective 2 - Economic and Community Development**Activities**

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Economic Development	Facilitation of economic development, business development and general tourism within the Municipality.	502,835 (302,569)	- -
		200,266	-

Objective 2.1 - Business Development:

To identify, promote and support economic development opportunities in the Kentish Council area.

Initiatives - Operating

- Advance individual actions identified in the Economic Development Strategy 2015-20
- Contribute senior staff resources to work with similar resources from other councils and the Cradle Coast Authority to implement the Regional Futures Plan 2019-2022

Key Strategies	Timeline	Performance Measure
2.1.1 Actively promote the Municipality as an ideal location to conduct business and commerce.	Ongoing	New businesses opening
2.1.2 Support and assist potential and existing developers in identifying and managing opportunities for business growth and development.	Ongoing	Support provided
2.1.3 Support the diversification of industries within the municipality to reduce reliance on major industry.	Ongoing	Support provided
2.1.4 Attract and promote the advantages of living and investing in Kentish.	Ongoing	As opportunities arise
2.1.5 Support pre-feasibility studies for major development opportunities.	Ongoing	Pre-feasibility studies supported
2.1.6 Ensure resources are available to source and secure grants.	Ongoing	Resources available
2.1.7 Support the actions recommended in the 'Mt Roland Developing a Destination' document.	Ongoing	Outcomes completed where achievable
2.1.8 Consider options to encourage economic growth to the area ('can do' approach for development).	Short term	Growth in business/ retail properties
2.1.9 Provide support to Cradle Coast Authority for the implementation of the Regional Futures Plan 2019-2022	To June 2022	Regional economic growth and jobs growth

Objective 2.2 -Tourism:

To promote, develop and support tourism.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Visitor Information Centre	Provision of information and services to tourists.	513,496 (445,730)	311,990
		67,766	311,990

Initiatives - Capital

- Purchase land to enable expansion of the Redwater Creek Railway site in Sheffield as proposed in the Sheffield Refresh report (\$312,000 carried forward from 2018/19)

Initiatives - Operating

- Work with the Cradle Coast Authority Regional Tourism Organisation to ensure effective visitor information services are provided to visitors to the region
- Participate in Devonport-Cradle Country Marketing Group to market the Kentish-Devonport-Latrobe region as a holistic, exciting and diverse tourism destination
- Work with Kentish tourism operators and organisations, plus state and regional tourism stakeholders, to develop a diverse and robust tourism industry (based on the five pillars of art, wilderness, food, history and adventure) through product development, industry development, marketing and lobbying
- Lobby for state and federal financial assistance for a raised pedestrian causeway at the Wild Mersey Mountain Bike Trails in Kentish

Key Strategies	Timeline	Performance Measure
2.2.1 Actively engage with the Regional Tourism Organisation.	Ongoing	Participation
2.2.2 Work in partnership with business operators and local tourism related groups to increase viability of Visitor Information services.	Ongoing	Improved viability
2.2.3 Support projects that improve the attraction of towns and villages (landscaping, signage etc.).	Ongoing	Support provided
2.2.4 Actively promote Kentish as a visitor destination.	Ongoing	Maintain website, participate in promotion opportunities inside and outside Tasmania
2.2.5 Connect local businesses to relevant information, product development and funding opportunities.	Ongoing	Information disseminated

Objective 2.3 - Culture, Festivals and Events

Working with the community, to facilitate and celebrate festivals, events and culture.

Initiatives - Operating

- Continue to assist the development and promotion of various local community events, \$10,000
- Continue to support Mural Fest and Kentish Arts Festival Events, \$12,000
- Assist Kentish events to procure State and Federal Government funding

Key Strategies	Timeline	Performance Measure
2.3.1 Work with relevant groups to increase awareness of local arts, history and culture.	Ongoing	Increased awareness and participation
2.3.2 Maintain, foster, promote and continue to improve a calendar of events that encourages community involvement and increased visitor numbers with a focus on Mural Fest, Steam Fest, Taste of the North West, Gowrie Park Rodeo.	Ongoing	Increased participation
2.3.3 Support the Public Arts Committee Kentish (PACK) as a Special Committee of Council given the delegated authority to approve or decline public art works in the Kentish municipality in-line with the Public Arts Policy and Public Arts Committee Kentish Operational Guidelines/Code of Practice.	Ongoing	Committee supported

Objective 2.4 - Community Facilities / Services

To provide a range of quality community facilities and engage and empower our community to participate.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Youth Services	Engaging youth within the community.	73,806	-
		-	-
		73,806	-

Key Strategies	Timeline	Performance Measure
2.4.1 Continue to improve walkways and bikeways within the Council area.	Ongoing	Walkways and bikeways improved
2.4.2 Encourage community management of local cemeteries.	Short term	Community engagement
2.4.3 Support the Wilmot Museum.	Ongoing	Support given
2.4.4 Encourage Volunteers through the recognition and celebration of their valuable contribution.	Ongoing	Volunteerism promoted and recognised

Strategic Objective 3 - Governance and Organisational Development

High quality, professional governance and leadership, together with effective administration of Council resources, are essential to the success of the Council.

Objective 3.1 - Advocacy and Leadership

To provide leadership for the community and advocate on its behalf to improve the economic, social and environmental wellbeing of the Kentish Council area.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Elected Members	Facilitation of Council elections, management of Council meetings and minutes, elected members allowance, seminars and training.	188,353 (440)	
		187,913	

Initiatives - Operating

- Participate in discussions with Latrobe Council, Devonport Council, Central Coast Council and the Devonport Chamber of Commerce to support the attraction of a low-cost airline to the Devonport Airport.
- Work with the Federal Government and communications providers to attract funding under the Commonwealth Government's Mobile Black Spot Program.

Key Strategies	Timeline	Performance Measure
3.1.1 Engage with State, Regional and Local Government bodies.	Ongoing	Relationships established
3.1.2 Develop and implement the Emergency Management Plan (includes Community Safety Plan).	Ongoing	Plan implemented
3.1.3 Support the retention, upgrading and increased flights to Devonport Airport.	Ongoing	Airport retained and flights increased
3.1.4 Support the rollout of the National Broadband Network to the Council area and improved phone and television coverage in rural area.	Ongoing	Broadband network rollout completed
3.1.5 Advocate and promote the provision of a range of high quality education and life-long learning opportunities in the municipality including at Railton and Wilmot.	Ongoing	Quality education provided
3.1.6 Prepare and submit a list of Council and Community projects to Political parties as part of Federal and State Government election campaigns.	Ongoing	Priority list submitted for each election
3.1.7 Seek to expand the range of medical and family services available within the municipality.	Ongoing	Expanded services
3.1.8 Hold regular meetings with major service providers within the Kentish area (health, police, schools, clubs etc.).	Ongoing	Meetings continued

Objective 3.2 - Governance

To provide consistent, accountable, transparent and effective governance of the Council.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Executive Support	Provision of general management services and executive support.	270,374	
		-	
		270,374	

Initiatives - Operating

- Continue to participate with North West councils in a detailed study of the potential opportunities for shared services between the Councils.
- Expand and embed resource sharing with Latrobe Council so that it underpins all of the service delivery activities of Council providing similar cost saving opportunities to amalgamation without compromising each Municipality's sense of place, individual community spirit and local voice.

Key Strategies	Timeline	Performance Measure
3.2.1 Promote the professional development of elected members.	Ongoing	Training provided
3.2.2 Promote awareness of Council's Code of Conduct to elected members.	Ongoing	Code of Conduct
3.2.3 Participate in relevant State and regional initiatives and partnership agreements.	Ongoing	Council participation
3.2.4 Utilise the Annual Report and Annual General Meeting to promote achievements of the council.	Ongoing	Achievements promoted
3.2.5 Examine specific service delivery options between Council and other providers.	Ongoing	Options examined
3.2.6 Promote resource sharing as an alternative to amalgamation with other Councils with governance remaining in Sheffield.	Ongoing	Resource sharing implemented where appropriate
3.2.7 Communicate the Council's decisions, policies and activities and the reasons behind them, through the Council's website and standardised publications.	Ongoing	Decisions and activities communicated
3.2.8 Provide regular public forums within the Council area to obtain local input into decision making.	Ongoing	Regular meetings outside Sheffield

Objective 3.3 - Financial Management

To secure the long term financial viability of the municipality.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Finance and Admin.	Management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the Municipality. Also, provides a range of governance, statutory, risk management and corporate support services and acts as the main customer interface with the community. Services include records and information management.	1,425,879 (716,503)	400,700
		709,376	400,700

Key Strategies	Timeline	Performance Measure
3.3.1 To achieve an underlying surplus over the medium to long term.	Ongoing	Underlying surplus achieved
3.3.2 To maintain fair and equitable rating levels.	Ongoing	Benchmark to other councils
3.3.3 Annually review financial strategy outlining how Council intends to meet the financial requirements of its Asset Management Plans and other strategic plans.	June	Strategy developed and reviewed
3.3.4 Review the ten-year financial plan each year.	June	Plan reviewed
3.3.5 Preserve and maintain an affordable level of service and Council viability through prudent financial management including additional income sources for Council.	Ongoing	Affordable level of service is maintained

Initiatives - Operating

- Continue to align business processes across Kentish and Latrobe Councils so wherever possible there is a single way of doing things that is common across both Councils to allow the most efficient sharing of services and resources across the Councils.

Initiatives - Capital

- Implement common enterprise software with Latrobe Council, \$376,000 including \$71,700 carried forward from 2018/19)
- Replace PC printers and server in accordance with Council's Information Technology and Communications Strategy, \$15,000
- Upgrade Council website (\$10,000 carried forward from 2018/19)
- Replace fleet vehicles (\$23,000 carried forward from 2018/19)

Objective 3.4 - Employee Development

To develop skilled, experienced, motivated and accountable staff.

Key Strategies	Timeline	Performance Measure
3.4.1 Provide and maintain adequate staff and resource levels to meet changing needs.	Ongoing	Organisation structure that reflects the strategic plan
3.4.2 Identify and provide appropriate training and encourage development of all employees.	Ongoing	Training plan completed
3.4.3 Develop and review staff policies.	Ongoing	Policies reviewed
3.4.4 Retain an in-house skills base to overcome the issue of succession planning and skill shortages.	Ongoing	Council's functions not compromised
3.4.5 Encourage commitment to Council's customer service charter.	Ongoing	Number of customer complaints

Initiatives - Operating

- Continue to develop and implement Council's workforce development and succession plans.
- Complete a leadership development program for senior management and team leaders

Objective 3.5 - Risk Management

To be actively committed to risk management

Key Strategies	Timeline	Performance Measure
3.5.1 Maintain and improve our risk management systems and culture.	Ongoing	System updated
3.5.2 Promote community awareness of risk management systems.	Ongoing	Promoted

Strategic Objective 4 - Planning and Development

The Council will aim for long term planning and development that is guided by a balance between economic, social and environmental objectives.

Objective 4.1 - Planning and Building Services

To effectively manage land use planning and building issues.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
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.	218,064 (142,080)	
		75,984	
Building control	Providing statutory building services to the Municipality including processing of building permits, monitoring compliance and investigating complaints and illegal works.	106,136 (121,305)	
		(15,168)	

Initiatives - Operating

- Develop Strategic Development Plans for key localities within Kentish
- Finalise the local planning provisions for the Tasmanian Planning Scheme

Key Strategies	Timeline	Performance Measure
4.1.1 To administer and update the Planning Scheme to manage development and land use.	Ongoing	Procedures developed & plan updated
4.1.2 Enforce planning scheme and planning permit requirements.	Ongoing	Compliance with legislative requirements
4.1.3 Meet Council's statutory building services requirements.	Ongoing	Requirements met
4.1.4 Maintain and protect important elements of natural, cultural and built heritage throughout Kentish.	Ongoing	Protection maintained
4.1.5 Consider providing opportunities for rural lifestyle allotments.	Short term	Area Strategic Plan completed
4.1.6 Undertake Strategic Planning Reviews for all towns and villages.	Short term	Area Strategic Plan completed

Objective 4.2 - Environmental Health Services

To promote and maintain public health standards.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Environmental health and natural resource management	Protecting the community's health and well-being by inspecting premises where food is prepared for public consumption and monitoring water quality in public pools and recreational waterways, immunisation programs and environmental protection. Development and implementation of weed management strategies. Assistance to groups such as Mt Roland Rivercare Catchment Group, to protect and preserve the natural environment and resources within the Municipality.	90,679 (25,349)	
		65,330	

Key Strategies	Timeline	Performance Measure
4.2.1 Prepare a Kentish Council Municipal Health Plan.	Annual	Plan adopted, implemented
4.2.2 Prepare a Kentish Council Municipal Health Report.	Annual	Report completed
4.2.3 Conduct inspection of food premises to ensure a high level of food safety.	At least annually	Inspections conducted
4.2.4 Undertake monitoring compliance, education and licensing to ensure public health and environmental standards are maintained.	Ongoing	Public health and environmental standards maintained
4.2.5 Undertake assessments of proposed on-site waste water disposal systems and monitor existing systems to ensure compliance with environmental standards.	Ongoing	Environmental standards met
4.2.6 Continue recreational water sampling program during the summer period.	Ongoing	Samples tested
4.2.7 Actively promote awareness of the 'no smoking' requirements in specific public places and assist private operators of public facilities to understand and comply with the legislation.	Ongoing	"No Smoking" requirements adhered to
4.2.8 Work in partnership with other service providers to meet the health and wellbeing needs of the Kentish Community.	Ongoing	Health and wellbeing needs of the Kentish
4.2.9 Co-ordinate Municipal Immunisations.	Ongoing	Immunisation undertaken

Objective 4.3 - Natural Resource Management

To integrate NRM principles into Council's operational environment.

Initiatives - Operating

- Provide a cash contribution to support the activities of the Mount Roland Rivercare group (\$10,000).

Key Strategies	Timeline	Performance Measure
4.3.1 Utilise the Cradle Coast NRM strategy to identify and develop projects of greatest priority for this Municipality.	Ongoing	Projects identified and developed
4.3.2 The Council will support and assist local NRM groups and the community to deliver approved projects.	Ongoing	Projects delivered

Objective 4.4 - Waste Management

To provide responsible waste management services.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Waste management	Provision of household garbage collection and kerbside recycling services and operation of waste transfer stations at Sheffield and Wilmot.	600,189 (804,983) (204,794)	

Initiatives - Operating

Key Strategies	Timeline	Performance Measure
4.4.1 Review Waste Management services for the Municipality and implement strategy changes.	Ongoing	Review completed
4.4.2 Landscape and improve appearance of Council Transfer Stations.	Ongoing	Improved landscape
4.4.3 Consider in conjunction with North West Coast councils, the introduction of a Food Organics Green Organics (FOGO) roadside collection service.	Ongoing	Improved landscape

Objective 4.5 - Animal Control and Regulatory Services

To encourage and recognise responsible animal ownership and provide a high level of compliance services.

Activities

Activity	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Animal control	Registration of dogs within the municipality, monitoring of compliance with regulations covering domestic animals and management of stray animals within the Municipality.	89,488 (59,842)	
		29,645	

Key Strategies	Timeline	Performance Measure
4.5.1 Promote responsible dog ownership including compliance with the Dog Control Act 2000 and Council's Dog Management Policy.	Ongoing	Compliance with Legislation and Council Policy
4.5.2 Promote responsible cat ownership and reduction of feral animals.	Ongoing	Reduction in complaints about feral animals
4.5.3 Implement compliance requirements with regulations covering domestic animals and stray animals within the municipality.	Ongoing	Compliance with requirements
4.5.4 Identify fire risks within the municipality and issue Fire Abatement Notices where required.	Ongoing	Risks identified and Abatement Notices issued

Reconciliation with Estimated Operating Result

	Net Cost (Revenue) \$	Expenditure \$	Revenue \$
1. Infrastructure	4,511,184	5,960,500	(1,449,316)
2. Economic and Community Development	341,838	1,090,137	(748,299)
3. Governance and Organisational Development	1,167,662	1,884,605	(716,943)
4. Planning and Development	-49,003	1,104,556	(1,153,559)
Total Activities and Initiatives	5,971,681	10,039,799	(4,068,117)
Other Non-attributable	555,157		
Deficit Before Funding Sources	6,526,839		
General Rates	(4,611,414)		
General Revenue	(1,560,698)		
Capital Grants & Contributions	(722,406)		
Deficit/(Surplus) for the Year	(367,679)		

Overview

3. Budget Influences

3.1 Snapshot of Kentish

Kentish Municipality covers an area of 1,187 square kilometres inland of the eastern end of the North West Coast of Tasmania. The Council area includes, amongst numerous smaller localities, the towns of Sheffield, Railton and Wilmot.

As at 30 June 2018, the Australian Bureau of Statistics estimated population of the municipal area was 6,324 with a population growth rate of 0.4% per annum.

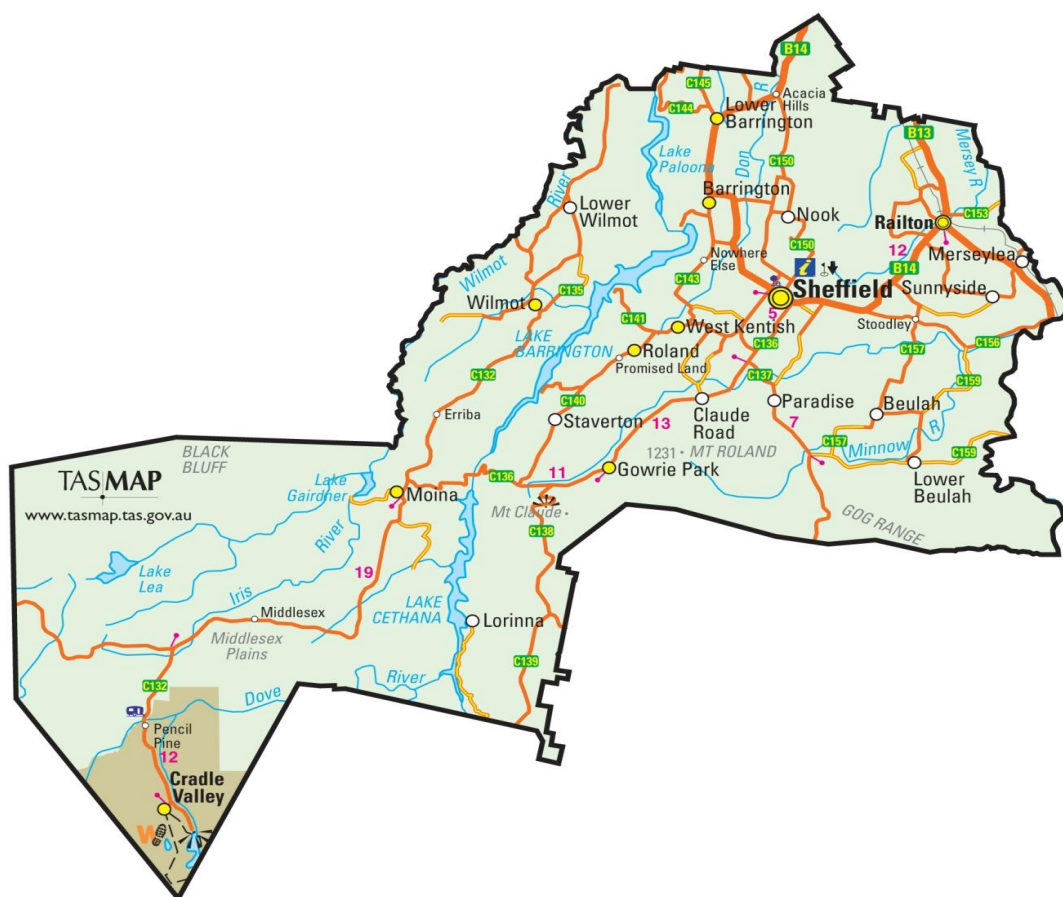
About one third of the population is in the towns of Railton and Sheffield, with the balance being spread across smaller townships and farming areas.

Property Profile

Property Type	Number of Rateable Properties June 2018 Actual	Number of Rateable Properties June 2019 Forecast
Commercial	89	88
Industrial	14	15
Primary Production	776	780
Public Institutions	33	31
Quarrying / Mining	8	8
Residential	892	850
Rural Residential	1,471	1,486
Sporting / Recreation	15	15
Vacant Land	373	364
Totals	3,671	3,637

Demographics and Geography

Population (as at 30 June 2018):	6,324
Area:	1187 sq km
Number of Bridges/ major culverts	104
Road Distances:	
Sealed	269 km
Unsealed	202 km
Total	481 km
Number of Electors:	4558
Number of Rateable Properties:	3,637
(estimated at June 2019)	
Adjusted Assessed Annual Value of Rateable Properties (estimate as at June 2019):	\$53.1 million



Overview

3.2 External Influences

In preparing the 2019/20 Budget, a number of influences have been taken into account as they may significantly impact the services delivered by Council in the budget period. These include:

- The economic climate and its impact on ratepayers and Council interest income.
- Increasing construction costs and rising operational costs. The Local Government Association of Tasmania (LGAT) Council cost index increase for the year ended 31 December 2018 was 3.4%. Council has assumed a 2019/20 LGAT Council cost increase of 2.8%.
- The Commonwealth Government has now ended its freezing of indexation of its financial assistance grants (FAGs) to local government. Council now receives an estimated \$320,000 less per annum in FAGs than it would have had the indexation not been frozen.

3.3 Internal Influences

The main internal influence which is expected to impact on the preparation of the 2019/20 budget is the resource-sharing arrangements between Kentish and Latrobe Councils which are being extended to include the sharing of all management and where appropriate all staff and plant across the two councils to maximise efficiencies.

3.4 Budget Principles

In response to these influences and in the interest of responsible and sustainable financial management, the following key budget principles were agreed upon:-

- Identify new non-rate revenue opportunities where possible
- Review provision of services for opportunities to increase efficiency and quality
- All new initiatives and capital works are justified with alignment to the Council's Strategic Plan
- Services provided are actively reviewed to ensure service levels match community needs
- The long term financial strategy and principles provide a firm foundation for business decisions and resource allocation

3.5 Legislative Requirements

Under the Local Government Act 1993 (The Act), Council is required to prepare and adopt an Annual Plan and Budget for each financial year. The Budget is required to include estimated revenue, expenditure, borrowings, capital works and any other detail required by the Minister. The first step in the budget process is for the officers to prepare a first draft of the budget in accordance with the Act and submit the draft to Council for discussion, amendment and eventual adoption. The budget must be adopted by an absolute majority and adopted before 31st August, but not more than one month before the start of the relevant financial year. The related Annual Plan must be provided to the Director of Local Government and the Director of Public Health.

The 2019/20 estimates which are included in this report are for the year 1 July 2019 to 30 June 2020 and are prepared in accordance with the Act. The estimates include a Budgeted Statement of Comprehensive Income, Budgeted Balance Sheet, Budgeted Statement of Cash Flows and Budgeted Capital Works. The Statements have been prepared for the year ended 30 June 2020 in accordance with accounting standards and other mandatory professional reporting requirements and in accordance with the Act. They also include detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information required by Council in order to make an informed decision about the adoption of the budget.

BUDGET ANALYSIS



Photo: Kelly Slater

Budget Analysis

4. Analysis of operating budget

This section analyses the expected revenues and operating expenses of the Council for the 2019/20 year.

4.1 Operating revenue

Revenue Types	Ref	Forecast 2018/19	Budget 2019/20	Variance
Rates	4.1.1	5,314,436	5,466,608	152,172
Statutory fees and fines	4.1.2	305,718	306,718	1,000
User fees	4.1.3	104,375	94,921	(9,453)
Grants - operating	4.1.4	2,888,063	2,752,630	(135,433)
Grants specifically for renewal of assets	4.1.5	488,613	467,855	(20,758)
Grants received specifically for new or upgraded assets	4.1.6	147,777	254,551	106,774
Reimbursements & contributions	4.1.7	767,254	743,886	(23,368)
Other income	4.1.8	724,487	755,874	31,387
Interest	4.1.9	190,000	144,000	(46,000)
Total revenue		10,930,723	10,987,043	56,320

4.1.1 Rates (\$152,000 or 2.9% rate yield increase)

Rates and Charges	Forecast 2018/19	Budget 2019/20	Variance
General Rate	4,485,811	4,611,414	125,603
Waste Management Rates	624,000	641,472	17,472
Fire Levies	204,625	213,722	9,097
Total Gross Rates and Charges	5,314,436	5,466,608	152,172

Council's budgeted rates yield, including fire levies, has increased by 2.9% on the 2018/19 forecast. Council will offer a discount of 1.2% for early payment of rates. The rates amounts reflected above are net of this discount.

The increased rates will be used to fund price increases for the goods and services used by Council and allow council to invest in new technology and plant and equipment to modernise the council operations to be better able to cope with increased community expectations on the range and quality of service provided by Council.

Waste management rates or service charges are summarised as follows:

Service fee type	Forecast 2018/19		Budget 2019/20	
	Charge	Total	Charge	Total
Garbage bin service - large	\$245.14		\$252.00	
Garbage bin service - small	\$185.71	\$318,781	\$190.91	\$327,707
Recycling with garbage bin only	\$58.36	\$95,444	\$60.00	\$98,116
Waste facility access fee - Rural	\$101.88		\$104.73	
Waste facility access fee - Urban	\$27.59		\$28.36	
Waste facility access fee - Commercial	\$226.04	\$210,144	\$232.37	\$216,028
Total service charges		\$624,369		\$641,851

Analysis of operating budget

4.1.2 Statutory Fees and Fines (\$1,000 increase)

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

4.1.3 User Fees (\$9,000 decrease)

User fees mainly comprise rental income from Council properties. The decrease in budgeted rental income relates mainly to the decision of the Commonwealth Bank not to renew its lease of 67-69 Main Street Sheffield with Council.

4.1.4 Grants - Operating (\$135,000 decrease)

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. Significant movements in grant funding are summarised below:

Grant Funding Type	Forecast 2018/19	Budget 2019/20	Variance
Commonwealth Grants Commission - base	764,297	780,349	16,052
Commonwealth Grants Commission - roads	545,451	565,966	20,515
Commonwealth Grants Commission - advance payment	1,346,315	1,346,315	-
National Disaster Recovery Reimbursements	162,000	-	(162,000)
Heavy Vehicle Motor Tax	60,000	60,000	-
Natural Disaster resilience Grant	10,000	-	(10,000)
Total operating grants	2,888,063	2,752,630	(135,433)

National Disaster Recovery Reimbursements relate to damage to Council infrastructure caused by significant floods in June 2016. Under the National Disaster Relief and Recovery Arrangements, Council was reimbursed approximately 75% of the eligible expenditure to repair damaged infrastructure. No National Disaster Recovery Reimbursements have been budgeted for 2019/20 because all of the infrastructure repair work was completed by the end of the 2018/19 financial year.

4.1.5 Grants specifically for renewal of assets (\$21,000 decrease)

Includes all monies received from State, Federal Governments and other external sources that are provided specifically to fund renewal of existing assets. A detailed analysis of these grants is provided below:-

Grant Funding Type	Forecast 2018/19	Budget 2019/20	Variance
Roads to Recovery - spent on asset renewal	488,613	467,855	(20,758)
Total non-operating grants	488,613	467,855	(20,758)

4.1.6 Grants specifically new or upgraded assets (\$107,000 increase)

Include all monies received from State, Federal Governments and other external sources that are provided specifically to fund new or upgraded assets. A detailed analysis of these grants is provided below:-

Grant Funding Type	Forecast 2018/19	Budget 2018/19	Variance
Vulnerable Road Users Grant	-	20,000	20,000
Sheffield Recreation Ground Redevelopment	87,175	-	(87,175)
Wild Mersey Mountain Bike Trail Grants	60,602	234,551	173,949
Total non-operating grants	147,777	254,551	106,774

4.1.7 Reimbursements & contributions (\$23,000 decrease)

Reimbursements and contributions are budgeted to decrease by \$23,000 to \$744,000 mainly due to decreased labour hire reimbursements from Latrobe Council.

Analysis of operating budget

4.1.8 Other Income (\$31,000 increase)

Other income includes distributions from Tasmanian Water Corporation and commissions and retail sales made by the Sheffield Visitor Information Centre.

4.1.9 Interest Received (\$46,000 decrease)

The interest earned during the year on Council's cash and investments is expected to decrease mainly due to lower average interest rates expected during 2019/20.

4.2 Operating expenditure

Expenditure type	Ref	Forecast	Budget	Variance
		2018/19	2019/20	
Employee costs	4.2.1	3,376,656	3,435,462	58,806
Materials and services	4.2.2	3,677,244	3,657,519	(19,725)
Depreciation and amortisation	4.2.3	2,835,675	2,915,675	80,000
Finance costs	4.2.4	79,296	79,296	-
Other expenses	4.2.5	526,456	531,411	4,955
Total operating expenditure		10,495,328	10,619,364	124,036

4.2.1 Employee costs (\$59,000 increase)

Employee costs include all labour related expenditure such as wages & salaries, contract labour, superannuation, staff training, workers compensation insurance, Fringe Benefits Tax, recruitment expenses and staff uniforms. A 2.5 per cent increase is allowed for employee pay rises in accordance with Council's Enterprise Agreement. The increase in employee cost is also impacted by staffing changes and changes in the amount of labour budgeted to be allocated to capital projects.

4.2.2 Materials & contracts (\$20,000 decrease)

Materials and contracts includes the purchases of goods and services in the form of consumables, payments to contractors, consultants and professional services. Materials and contracts is expected to decrease by \$20,000. This decrease is due to a number of once-off expenditure items in 2018/19 including once-off costs relating to the establishment of common systems across the two councils and \$85,000 of cyclical bridge maintenance.

4.2.3 Depreciation (\$80,000 increase)

Depreciation is an accounting measure of the annual usage of Council's property, plant and equipment including infrastructure assets such as roads and drains. The budgeted increase in 2019/20 is due to Council's investment in a new common corporate information technology system in together with Latrobe Council. Council's old system has been fully depreciated for some time so there was not a corresponding depreciation charge in 2018/19.

4.2.4 Finance Costs (\$0,000 decrease)

Finance costs relate to interest charged by financial institutions on funds borrowed. The reduction in finance costs results from the repayment of principal in accordance with the loan agreements.

4.2.5 Other expenses (\$5,000 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.

Analysis of operating budget

4.3 Underlying result

When calculated in accordance with Tasmanian Audit Office (TAO) guidelines, 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 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 revenue and expenses which can often mask the operating result.

Council does not agree with the Tasmanian Audit Office approach to excluding all income funding capital expenditure when measuring sustainability, but rather agrees with the approach taken by some other states that only exclude income received specifically to fund new or upgraded assets. To enable comparison with other Councils, the result under both approaches is shown below.

	Forecast 2018/19	Budget 2019/20	\$ Variance
Net Surplus/(Deficit)	442,305	367,679	(74,625)
Adjustment for 2017/18 FAGs in advance	1,326,000	-	(1,326,000)
Adjustment for 2018/19 FAGs in advance	(1,346,315)	1,346,315	2,692,630
Adjustment for 2019/20 FAGs in advance	-	(1,346,315)	(1,346,315)
Grants specifically for renewal of assets	(488,613)	(467,855)	20,758
Capital Grants Specifically for New/Upgrading Assets	(147,777)	(254,551)	(106,774)
NDRRA (flood recovery) revenue	(162,000)	-	162,000
NDRRA (flood recovery) expenses	109,205	-	(109,205)
Underlying Surplus/(Deficit) - TAO method	(267,196)	(354,727)	(87,531)
Underlying Surplus/(Deficit) - including revenue for asset renewals	221,417	113,128	(108,289)

5. Analysis of budgeted cash position

This section analyses the expected cash flows from operating, investing and financing activities of the Council for the 2019/20 year. Budgeted cash flows for the Council is a key factor in setting the level of rates and providing a guide to the level of capital expenditure that can be sustained with or without using existing cash reserves.

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 the 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 the 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 the cash generated or used in the financing of Council functions and include the borrowing from financial institutions. These activities also include the principal component of loan repayments for the year.

Analysis of budgeted cash position

5.1 Budgeted Cash Flow Statement

	Ref	Forecast 2018/19	Budget 2019/20	\$ Variance
Cash Flows from Operating Activities	5.1.1			
Rates		5,314,436	5,466,608	152,172
Statutory fees and fines		305,718	306,718	1,000
User Charges		104,375	94,921	(9,453)
Government Grants		2,888,063	2,752,630	(135,433)
Reimbursements		767,254	743,886	(23,368)
Interest		190,000	144,000	(46,000)
Other Receipts		724,487	755,874	31,387
Payments to suppliers		(3,677,244)	(3,657,519)	19,725
Payments to employees		(3,376,656)	(3,435,462)	(58,806)
Borrowing Costs		(79,296)	(79,296)	-
Other Payments		(526,456)	(531,411)	(4,955)
Net Cash provided by (or used in) Operating Activities		2,634,680	2,560,948	(73,732)
Cash Flows from Investing Activities	5.1.2			
	Ref	Forecast 2018/19	Budget 2019/20	\$ Variance
Grants specifically for renewal of assets		488,613	467,855	(20,758)
Grants Specifically for New/Upgrading Assets		147,777	254,551	106,774
Asset Renewals		(2,324,809)	(3,523,450)	(1,198,641)
New/Upgrade Assets		(1,522,733)	(4,365,802)	(2,843,069)
Net Cash provided by (or used in) Investing Activities		(3,211,152)	(7,166,846)	(3,955,694)
Cash Flows from Financing Activities	5.1.3			
Loan/Lease Repayments		(236,493)	(34,000)	202,493
Net Cash provided by (or used in) Financing Activities		(236,493)	(34,000)	(202,493)
Net Increase/(Decrease) in cash held		(812,964)	(4,639,898)	(3,826,933)
Opening Cash and cash equivalents		10,932,000	10,119,036	(812,964)
Closing Cash and cash equivalents		10,119,036	5,479,138	(4,639,898)

Analysis of budgeted cash position

5.1.1 Operating Activities (\$74,000 decrease)

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 budgeted cash flows available from operating activities as set out in the following table:

	Forecast 2018/19	Budget 2019/20	\$ Variance
Surplus/(Deficit)	442,305	367,679	(74,625)
Non-cash Items			
Depreciation and amortisation	2,835,675	2,915,675	80,000
Grants specifically for renewal of assets	(488,613)	(467,855)	20,758
Grants specifically for new/upgrading assets	(147,777)	(254,551)	(106,774)
Net Loss/(Gain) on disposal or revaluation of assets	(6,909)	-	6,909
	2,634,680	2,560,948	(73,732)
Change in Assets and Liabilities			
(Increase)/Decrease in Receivables	-	-	-
(Increase)/Decrease in Other Assets	-	-	-
Increase/(Decrease) in Payables	-	-	-
Increase/(Decrease) in Other Liabilities	-	-	-
Net Cash provided by Operating Activities	2,634,680	2,560,948	(73,732)

5.1.2 Cash Used - Investing Activities (\$3,956,000 increase)

The increase in cash outflows from investing activities is mainly due to increased payments for new assets and asset renewals mainly reflecting the capital projects carried forward from 2018/19 adding to the new 2019/20 projects.

5.1.3 Cash Used - Financing Activities (\$202,000 decrease)

The increase in cash used in financing operations is mainly due to an increase in the principle reduction resulting from loan repayments.

5.1.4 Net Increase/(Decrease) in Cash (\$4,640,000 decrease)

Overall, total cash and investments are forecast to decrease by \$4,640,000 to \$5.48 million at 30 June 2020.

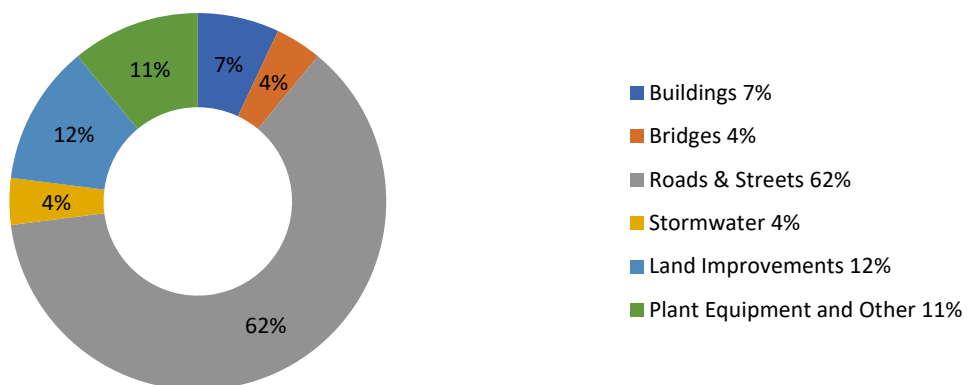
6. Analysis of Capital budget

This section analyses the budgeted capital expenditure for the year 2019/20 and the source of funding for the capital budget.

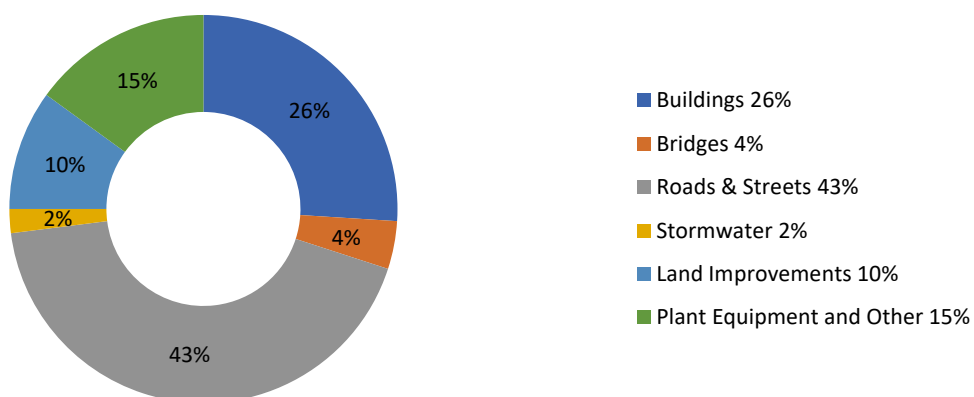
Asset Classes	Ref.	Forecast 2018/19	Budget 2019/20	\$ Variance
Works carried forward				
Roads	6.1.1	309,000	2,673,000	2,364,000
Buildings		230,290	229,000	(1,290)
Bridges		-	-	-
Car Parks		-	-	-
Land Improvements		320,750	400,605	79,855
Stormwater		-	105,000	105,000
Plant & Equipment and Other		436,743	244,700	(192,043)
Total Works carried forward		1,296,783	3,652,305	2,355,522
New Works				
Buildings	6.1.2	771,510	299,000	(472,510)
Bridges	6.1.3	140,000	300,000	160,000
Roads & Streets	6.1.4	1,321,181	2,285,050	963,869
Stormwater	6.1.5	83,000	200,000	117,000
Car Parks	6.1.6	13,000	-	(13,000)
Land Improvements	6.1.7	73,183	514,397	441,214
Plant Equipment and Other	6.1.8	148,885	638,500	489,615
Total New Works		2,550,759	4,236,947	1,686,188
Total Capital Works		3,847,542	7,889,252	4,041,710
Represented by:-				
Asset Renewals	6.1.9	2,324,809	3,523,450	1,198,641
New Assets/Upgrades	6.1.9	1,522,733	4,365,802	2,843,069
Total Capital Works		3,847,542	7,889,252	4,041,710

Analysis of Capital budget

Budgeted Total Capital Works 2019/20



Budgeted Total Capital Works 2018/19



Analysis of capital budget

6.1.1 Carried forward works (\$3,652,000)

At the end of the financial year there are projects which are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. For the 2018/19 year it is forecast that approximately \$3,652,000 of capital works will be incomplete and be carried forward into the 2019/20 financial year. Details of these projects are:

	\$
Roads	
Lorinna Access	1,740,000
Roland Court - Local Area Traffic Management	14,000
Extend partially-indented parking on west side of High Street	133,000
Old Paradise Road - drainage upgrade	15,000
Sheffield Eastern Town Entry Streetscape	436,000
Wilmot Streetscape - Design, survey etc.	135,000
Unsealed Roads - Re-sheeting Program	150,000
Footpaths	
Claude Road (formerly Spring St) -South from Main St Intersection	50,000
Stormwater	
Railton Flood Mitigation Project - Stage 1	25,000
Stormwater Extension - Sheffield (at rear of honey shed)	80,000
Buildings	
Kentish Visitor Information Centre Refurbishment	35,700
Sheffield Senior Citizens Building Master Plan	30,000
Wild Mersey Terminus Facilities - Sheffield	163,300
Land Improvements	
Allowance for Sheffield Township Enhancement Projects	50,000
Kentish Mountain Bike Trails - Stage 1 of 3	38,615
Land Adjacent to Redwater Creek Railway (Purchase portion of land at 135 Main St St	311,990
Computers and Office Equipment	
IT Software Systems Renewal	71,700
Council Website Upgrade	10,000
Plant & Motor Vehicles	
Plant purchases to be confirmed (Plant 108 Truck & Flocon Replacement)	140,000
Vehicle Replacement - CBSM	23,000
Total carried forward	3,652,305

6.1.2 Buildings (\$299,000)

Buildings include community facilities, municipal offices, sporting facilities and pavilions. For 2019/20 \$299,000 of new funds will be spent on buildings. The new projects include; upgrade of the Sheffield Council Depot buildings and yard (\$120,000); construction of trailhead facilities for the Wild Mersey mountain bike trails at Sheffield Recreation Ground (increase carried forward allowance by \$97,000 to \$260,000); roof and gutter replacement at Sheffield Child Care Centre (\$25,000); and removal of the side entrance shelter at Sheffield Town Hall (\$17,000).

6.1.3 Bridges (\$300,000)

The 2019/20 budget includes renewal of the Falls Creek Bridge on Narrawa Road (\$212,000) and renewal of the White Hawk Creek Bridge on Hamptons Road (\$88,000)

Analysis of capital budget

6.1.4 Roads & Streets (\$2,285,000)

Roads and streets include local roads, footpaths and kerb and channel. For the 2019/20 financial year \$2.3 million of new funds will be spent on road projects. The more significant projects include; completion of Sheffield Eastern Town Entry streetscape renewal (\$729,000); begin construction of Wilmot Streetscape project (\$200,000) reconstruction of priority sections of Staverton Road as stage one of an ongoing program (\$200,000); implementation of safety improvements on Bridle Track Road with funds from the State Black Spot Program (\$75,000); annual road re-seal program (\$450,000); annual unsealed road re-sheeting program (\$350,000); and construct a dual-use 1.8m wide path along Henry Street between Albert and Victoria streets.

6.1.5 Stormwater (\$200,000)

The 2019/20 budget includes \$200,000 progress modelling, concept development and preliminary designs for Railton flood mitigation measures .

6.1.6 Car Parks (\$0,000)

There are no car park capital works budgeted for 2019/20.

6.1.7 Land Improvements (\$514,000)

Land improvements are structures not included in buildings and consists mainly of construction of stage 2 of the Kentish trails in the Wild Mersey Mountain Bike Trails (\$350,000) and redevelopment of Hopes Mill Corner (\$95,500)

6.1.8 Plant, Furniture and Equipment (\$639,000)

Plant, furniture and equipment includes information technology, motor vehicles and plant purchases.

6.1.9 Asset Renewal \$3.52 million and New/Upgrades Assets \$4.37 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 maintains the service potential or extends useful life of the asset. Expenditure on new assets or upgraded assets results in new assets or increased service potential in an existing asset and will result in an additional burden for future operation, maintenance and capital renewal.

6.2 Funding Sources

Source of Funding	Ref.	Forecast 2018/19	Budget 2019/20	Variance
External				
Grants specifically for renewal of assets	6.2.1	488,613	467,855	(20,758)
Grants - specifically for new/upgraded assets	6.2.2	147,777	254,551	106,774
Total External Funding		636,390	722,406	86,016
Internal				
Unrestricted Cash & Investments	6.2.3	1,296,783	4,605,898	3,309,115
Operating	6.2.4	1,914,369	2,560,948	646,579
Total Internal Funding		3,211,152	7,166,846	3,955,694
Total Funding Sources		3,847,542	7,889,252	4,041,710

Analysis of capital budget

6.2.1 Grants - specifically for renewal of assets

These grants include all monies received from State and Federal sources for the purpose of funding renewal of existing assets. The \$467,855 of capital grants expected for 2019/20 represents the portion of Commonwealth Roads to Recovery funding expected to be allocated to renewal of existing road assets.

6.2.2 Grants - specifically for new / upgraded assets

These grants include all monies received from State and Federal sources for the purpose of funding new or upgraded assets. The \$254,551 of capital grants expected for 2019/20 represents State and Commonwealth grants towards construction of the Wild Mersey Mountain Bike Trails in Kentish (\$1,255,000) and a State Vulnerable Road Users Grant for construction of pedestrian crossing infrastructure in Henry Street, Sheffield (\$20,000).

6.2.3 Unrestricted cash

Council has uncommitted cash and investments preserved from prior years to help fund the 2019/20 capital works program. In addition to the \$3,652,000 available from 2018/19 year to fund capital works in 2019/20, Council also had excess cash generated from operating activities in 2017/18 of \$720,311.

6.2.4 Operations

Council generates cash from its operating activities which is used as a funding source for the capital works program. It is forecast that \$2.56 million will be generated from operations to fund the 2019/20 capital works program.

7. Key Financial Indicators

7.1 Financial Resources

The following table summarises the budgeted key financial results for the 2019/20 year as compared to the 2018/19 forecast results.

Indicator	Forecast 2018/19	Budget 2019/20	Projected 2020/21	Projected 2021/22	Projected 2022/23	2018/19 Trend +/-
Operating Result	442,305	367,679	182,668	276,056	338,915	+
Underlying result	(267,196)	(354,727)	(285,187)	(191,799)	(128,940)	-
Underlying result including revenue for asset renewals	221,417	113,128	182,668	276,056	338,915	-
Cash and Investments	10,119,036	5,479,138	5,119,349	5,833,946	6,911,263	-
Cash Flow from Operations	2,634,680	2,560,948	2,688,802	2,856,540	3,010,849	-
Capital Works	3,847,542	7,889,252	3,440,797	2,445,554	2,276,062	+
Asset Renewal	2,324,809	3,523,450	1,346,901	1,977,107	1,779,346	+
New/Upgraded Assets	1,522,733	4,365,802	2,093,896	468,447	496,716	+

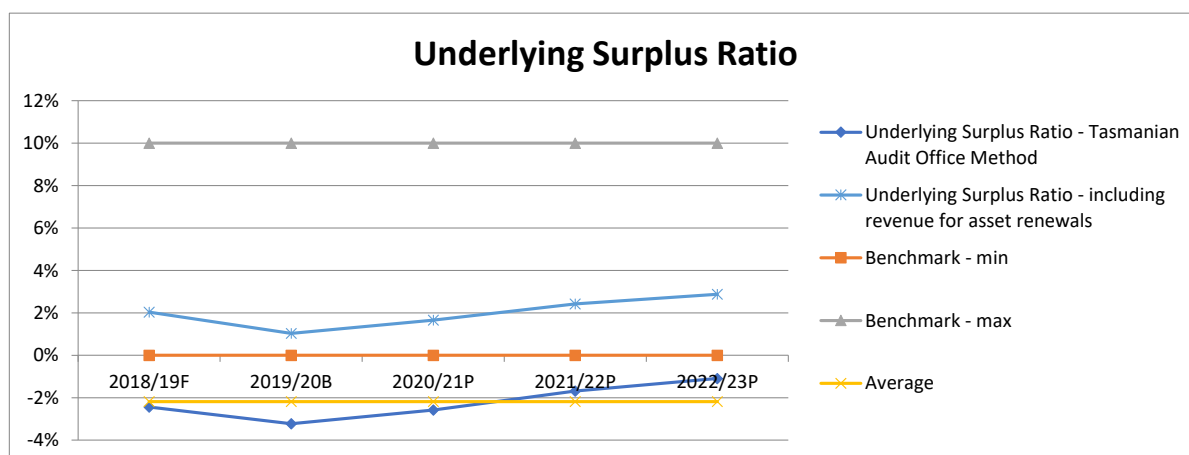
7.2 Key Financial Indicators

The Local Government (Management Indicators) Order 2014 (S.R. 2014, No. 36) prescribes and defines the financial and asset management sustainability indicators that councils must now report on in their annual financial statements.

The following graphs and commentary show Council's budgeted and projected performance against these indicators over the period of these estimates compared to suggested benchmark results.

Council does not agree with the Tasmanian Audit Office approach to excluding all income funding capital expenditure when calculating the underlying result to measure sustainability, but rather agrees with the approach taken by some other states that only exclude income received specifically to fund new or upgraded assets. To enable comparison with other Councils, the result under this alternative approach is also shown below.

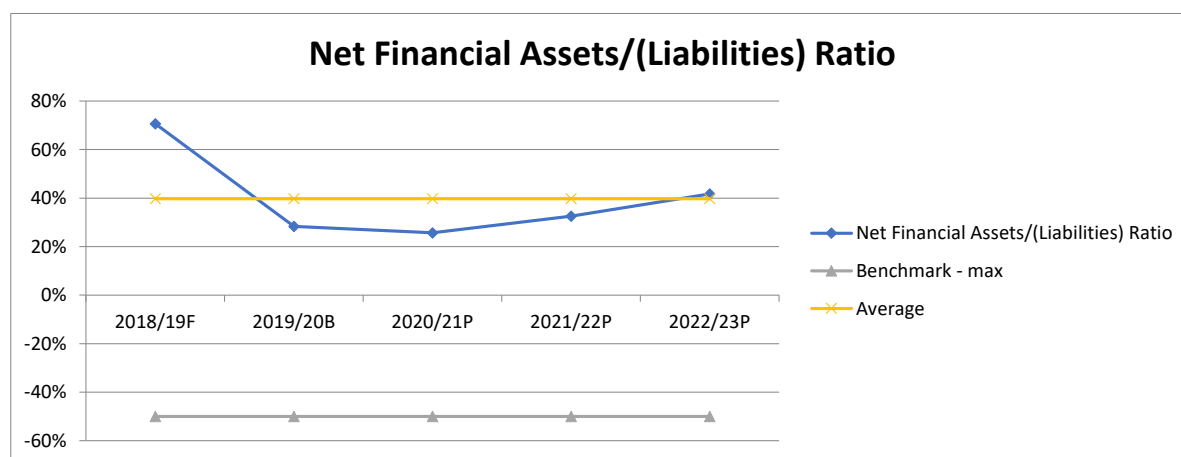
	2018/19F	2019/20B	2020/21P	2021/22P	2022/23P	Average
Underlying Surplus Ratio - Tasmanian Audit Office Method	-2%	-3%	-3%	-2%	-1%	-2%
Underlying Surplus Ratio - including revenue for asset renewals	2%	1%	2%	2%	3%	2%
Benchmark - min	0%	0%	0%	0%	0%	0%
Benchmark - max	10%	10%	10%	10%	10%	10%
	\$	\$	\$	\$	\$	\$
Underlying Surplus/ (Deficit) (excluding income to fund assets)	-267,196	-354,727	-285,187	-191,799	-128,940	-245,570
Underlying Surplus (excluding income to fund new or upgraded assets)	221,417	113,128	182,668	276,056	338,915	226,437
Recurrent Income	10,930,723	10,987,043	11,030,011	11,403,455	11,790,365	11,228,320



Key Financial Indicators

Sustainability should be assessed over a medium to long-term timeframe, so it is the average ratio that is the most relevant measure of Council's performance. Whilst the underlying result calculated in accordance with the Tasmanian Audit Office guidelines is below the benchmark, the underlying result that includes income to fund asset renewals as done in some other States is within the benchmark range.

	2018/19F	2019/20B	2020/21P	2021/22P	2022/23P	Average
Net Financial Assets/(Liabilities) Ratio	71%	28%	26%	33%	42%	40%
Benchmark - max	-50%	-50%	-50%	-50%	-50%	-50%
	\$	\$	\$	\$	\$	\$
Net Financial Assets/(Liabilities)	7,724,528	3,118,631	2,834,491	3,713,332	4,915,974	4,461,391
Recurrent Income	10,930,723	10,987,043	11,030,011	11,403,455	11,790,365	11,228,320

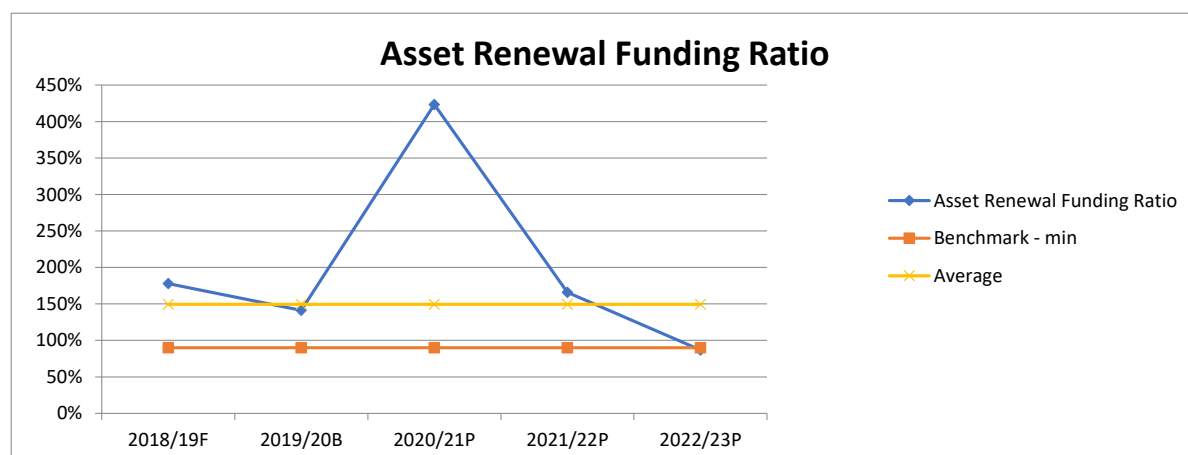


This ratio indicates Council's capacity to meet its financial obligations from its operating activities. Council's trend of maintaining positive ratios indicates that it has no net debt and that its ability to sustain additional debt is significant.

Council's ratio for this measure is well outside the benchmark range partially due to the majority of Council's debt being transferred to the new Water Corporation on 1 July 2009 and partially due to an apparent past aversion to debt. Council's current financial management strategy accepts debt as a legitimate funding source for new and upgraded assets, however it is expected to take some years for the current cash reserves to be used and for the net financial liabilities ratio to be within the benchmark range.

Key Financial Indicators

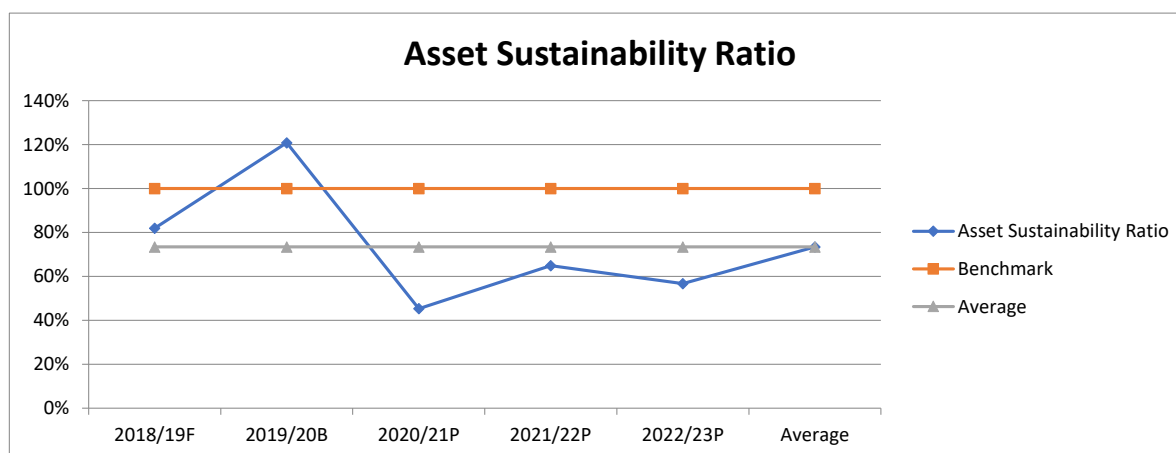
	2018/19F	2019/20B	2020/21P	2021/22P	2022/23P	Average
Asset Renewal Funding Ratio	178%	141%	423%	166%	87%	149%
Benchmark - min	90%	90%	90%	90%	90%	n/a
	\$	\$	\$	\$	\$	\$
Projected capital renewal outlays in Long Term Financial Plan	1,624	1,802	1,267	1,821	1,597	1,622
Projected capital renewal required in Asset Management Plan	914	1,278	299	1,098	1,838	1,085



The current projected capital renewal outlays in Council's long-term financial plan significantly exceed the projected expenditure demand as reflected by each of Council's Assets Asset Management Plans. The expenditure included in the long term financial plan includes projects that were included in Council's 10 year capital works program after completion of and before review of the asset management plans. The links between the asset management plans, capital works program and long-term financial plan are subject to ongoing review.

Key Financial Indicators

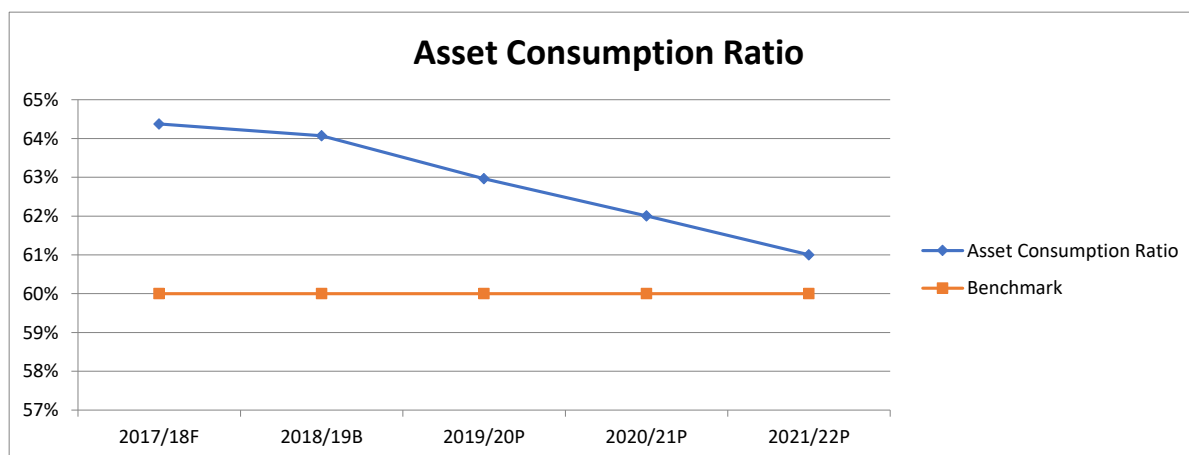
	2018/19F	2019/20B	2020/21P	2021/22P	2022/23P	Average
Asset Sustainability Ratio	82%	121%	45%	65%	57%	73%
Benchmark	100%	100%	100%	100%	100%	100%
Indicates if assets are being renewed at the same rate as they are being consumed						
	\$	\$	\$	\$	\$	\$
Capital expenditure on renewal of existing assets	2,324,809	3,523,450	1,346,901	1,977,107	1,779,346	2,190,323
Depreciation Expense	2,835,675	2,915,675	2,973,989	3,048,339	3,139,789	2,982,693



This ratio measures whether assets are being replaced at the rate they are wearing out. Council's average ratio of 65% is below the benchmark, however, Council aims to match its asset renewal expenditure with actual asset renewal demand as identified by its asset management processes rather than the long term average as indicated by this benchmark. It is noted that Council will likely need to have a above benchmark asset sustainability ratios at some time in the future.

Key Financial Indicators

	2017/18F	2018/19B	2019/20P	2020/21P	2021/22P	Average
Asset Consumption Ratio	64%	64%	63%	62%	61%	63%
Benchmark	60%	60%	60%	60%	60%	60%
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Depreciated replacement cost of assets	104,814	107,769	106,967	106,713	106,199	106,492
Current replacement cost of assets	162,819	168,205	169,882	172,113	174,090	169,422



This indicator shows the average proportion of 'as new' condition left in Council's infrastructure assets. When used in conjunction with the asset sustainability ratio, Council's road asset consumption ratio indicates that on average the road network is only around 35% into its expected useful life which explains why there may not currently be a high demand for asset renewals.

APPENDICES



Photo: Adrian Webb

Appendix A

Budgeted Statement of Comprehensive Income for the Year Ending 30 June 2020

	Forecast 2018/19	Budget 2019/20	Projected		
			2020/21	2021/22	2022/23
Income					
Rates & charges	5,314,436	5,466,608	5,657,939	5,884,257	6,119,627
Statutory fees and fines	305,718	306,718	314,386	323,818	333,533
User fees	104,375	94,921	97,294	100,213	103,219
Grants - operating	2,888,063	2,752,630	2,807,683	2,891,913	2,978,670
Grants specifically for renewal of assets	488,613	467,855	467,855	467,855	467,855
Grants specifically for new or upgraded assets	147,777	254,551	-	-	-
Reimbursements & contributions	767,254	743,886	762,483	785,357	808,918
Other income	724,487	755,874	774,771	798,014	821,954
Interest	190,000	144,000	147,600	152,028	156,589
Share of net profit/loss of associate	-	-	-	-	-
Total income	10,930,723	10,987,043	11,030,011	11,403,455	11,790,365
Expenses					
Employee costs	3,376,656	3,435,462	3,521,349	3,626,989	3,735,799
Materials and services	3,677,244	3,657,519	3,730,670	3,823,937	3,938,655
Depreciation and amortisation	2,835,675	2,915,675	2,973,989	3,048,339	3,139,789
Finance costs	79,296	79,296	79,296	72,544	64,949
Other expenses	526,456	531,411	542,039	555,590	572,258
Net loss on disposal of assets	(6,909)	-	-	-	-
Total expenses	10,488,419	10,619,364	10,847,343	11,127,399	11,451,450
Net surplus/(deficit)	442,305	367,679	182,668	276,056	338,915
Calculation of Underlying Result - Tasmanian Audit Office Method					
Net surplus/(deficit) above	442,305	367,679	182,668	276,056	338,915
Adjustment for 2017/18 advance FAG	1,326,000	-	-	-	-
Adjustment for 2018/19 advance FAG	(1,346,315)	1,346,315	-	-	-
Adjustment for 2019/20 advance FAG	-	(1,346,315)	-	-	-
Grants specifically for renewal of assets	(488,613)	(467,855)	(467,855)	(467,855)	(467,855)
Grants specifically for new or upgraded assets	(147,777)	(254,551)	-	-	-
NDRRA (flood recovery) revenue	(162,000)	-	-	-	-
NDRRA (flood recovery) expenses	109,205	-	-	-	-
Underlying surplus/(deficit)	(267,196)	(354,727)	(285,187)	(191,799)	(128,940)

Council does not agree with the Tasmanian Audit Office approach of excluding all income funding capital expenditure when measuring sustainability, but rather agrees with the approach taken by some other states that only exclude income received specifically to fund new or upgraded assets. To enable comparison with other Councils, the result under this alternative approach is shown below.

	Forecast 2018/19	Budget 2019/20	Projected		
			2020/21	2021/22	2022/23
Underlying Surplus/(Deficit) - including revenue for asset renewals	221,417	113,128	182,668	276,056	338,915

Appendix A

Budgeted Statement of Cash Flows for the Year Ending 30 June 2020

	Forecast 2018/19	Budget 2019/20	Projected		
			2020/21	2021/22	2022/23
Cash Flows from Operating Activities					
Rates	5,314,436	5,466,608	5,657,939	5,884,257	6,119,627
Statutory fees and fines	305,718	306,718	314,386	323,818	333,533
User Charges	104,375	94,921	97,294	100,213	103,219
Government Grants	2,888,063	2,752,630	2,807,683	2,891,913	2,978,670
Reimbursements	767,254	743,886	762,483	785,357	808,918
Interest	190,000	144,000	147,600	152,028	156,589
Other Receipts	724,487	755,874	774,771	798,014	821,954
Payments to suppliers	(3,677,244)	(3,657,519)	(3,730,670)	(3,823,937)	(3,938,655)
Payments to employees	(3,376,656)	(3,435,462)	(3,521,349)	(3,626,989)	(3,735,799)
Borrowing Costs	(79,296)	(79,296)	(79,296)	(72,544)	(64,949)
Other Payments	(526,456)	(531,411)	(542,039)	(555,590)	(572,258)
Net Cash provided by (or used in) Operating Activities	2,634,680	2,560,948	2,688,802	2,856,540	3,010,849
Cash Flows from Investing Activities					
Proceeds From Sale of Property, Plant and Equipment	-	-	-	-	-
Grants specifically for renewal of assets	488,613	467,855	467,855	467,855	467,855
Capital Grants Specifically for New/Upgrading Assets	147,777	254,551	-	-	-
Dividend from Associate (Dulverton Waste Management					
Loans and Advances - Community Organisations	-	-	-	-	-
Payments for Property, Plant and Equipment					
Asset Renewals	(2,324,809)	(3,523,450)	(1,346,901)	(1,977,107)	(1,779,346)
New/Upgrade Assets	(1,522,733)	(4,365,802)	(2,093,896)	(468,447)	(496,716)
Payments for new Investments					
Loans and advances to community organisations (repayments)					
Net Cash provided by (or used in) Investing Activities	(3,211,152)	(7,166,846)	(2,972,942)	(1,977,699)	(1,808,207)
Cash Flows from Financing Activities					
Loan Proceeds					
Net Increase in Bonds			-	-	-
Bonds and Deposits (net)	-	-	-	-	-
Loan/Lease Repayments	(236,493)	(34,000)	(75,649)	(164,244)	(125,325)
Net Cash provided by (or used in) Financing Activities	(236,493)	(34,000)	(75,649)	(164,244)	(125,325)
Net Increase/(Decrease) in cash held	(812,964)	(4,639,898)	(359,789)	714,597	1,077,317
Opening Cash and cash equivalents	10,932,000	10,119,036	5,479,138	5,119,349	5,833,946
Closing Cash and cash equivalents	10,119,036	5,479,138	5,119,349	5,833,946	6,911,263

Appendix A

Estimated Balance Sheet as at 30 June 2020

	Forecast 2018/19	Budget 2019/20	2020/21	Projected 2021/22	2022/23
Assets					
Current Assets					
Cash and cash equivalents	10,119,036	5,479,138	5,119,349	5,833,946	6,911,263
Receivables	600,000	600,000	600,000	600,000	600,000
Inventories	14,000	14,000	14,000	14,000	14,000
Other Assets	116,000	116,000	116,000	116,000	116,000
Total Current Assets	10,849,036	6,209,138	5,849,349	6,563,946	7,641,263
Non-current Assets					
Financial Assets	17,000	17,000	17,000	17,000	17,000
Investment in associates	1,149,000	1,149,000	1,149,000	1,149,000	1,149,000
Investment in Water Corporation	6,903,000	6,903,000	6,903,000	6,903,000	6,903,000
Property, plant and infrastructure	121,385,776	126,359,353	126,826,161	126,223,376	125,359,649
Total Non-current Assets	129,454,776	134,428,353	134,895,161	134,292,376	133,428,649
Total Assets	140,303,812	140,637,491	140,744,510	140,856,322	141,069,912
Liabilities					
Current Liabilities					
Payables	1,010,000	1,010,000	1,010,000	1,010,000	1,010,000
Financial liabilities	156,649	122,649	164,244	125,325	133,712
Provisions	382,000	382,000	382,000	382,000	382,000
Trust funds and deposits	315,000	315,000	315,000	315,000	315,000
Total Current Liabilities	1,863,649	1,829,649	1,871,244	1,832,325	1,840,712
Non-current Liabilities					
Financial liabilities	1,006,858	1,006,858	889,615	764,290	630,578
Provisions	124,000	124,000	124,000	124,000	124,000
Total Non-current Liabilities	1,130,858	1,130,858	1,013,615	888,290	754,578
Total Liabilities	2,994,507	2,960,507	2,884,858	2,720,615	2,595,290
Net Assets	137,309,305	137,676,984	137,859,652	138,135,708	138,474,623
Equity					
Accumulated Surplus	41,171,305	41,538,984	41,721,652	41,997,708	42,336,623
Physical Asset Revaluation Reserves	95,407,000	95,407,000	95,407,000	95,407,000	95,407,000
Revaluation Reserve - investment in associate	-	-	-	-	-
Water Corporation Investment Reserve	731,000	731,000	731,000	731,000	731,000
Total Equity	137,309,305	137,676,984	137,859,652	138,135,708	138,474,623

Budgeted New Capital Expenditure 2019/20 Projects					
Road Reconstructions and General Roads Projects					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
Intersection Sealing - gravel to sealed road junctions	priority projects determined annually			25,000	25,000
Old Paradise Road - seal 270m section			45,000		45,000
Staverton Road - reconstruct priority sections	Stage 1 of 10			200,000	200,000
Bridle Track Road	Safety Improvements (Black spot funding)		75,000		75,000
Total Road Reconstructions		-	120,000	225,000	345,000
Road Resealing/Re-sheeting					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
Sealed Roads - Reseal Program	Annual Allocation			450,000	450,000
Unsealed Roads - Resheeting Program	Annual Allocation			350,000	350,000
Newbed Road	Reseal 1100 metre x 5.5mt wide			61,050	61,050
Cranbourne Drive - hotmix overlay	150m hotmix overlay of steep section near Gleadow Lane end			30,000	30,000
Total Road Sealing/Resealing		-	-	891,050	891,050
Other Road Assets					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
Wilmot Streetscape	Construction of works scoped, designed surveyed etc. in 2017/18 - Stage 2		200,000		200,000
Sheffield Eastern Town Entry Streetscape	completion of project started in 2018/19		140,000	589,000	729,000
Henry St Pedestrian Crossing Outstands	State Vulnerable Road Users grant	20,000			20,000
		20,000	340,000	589,000	949,000
Footpaths					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
Dual use path 1.8m wide along Henry St	From Albert St to Victoria St	100,000			100,000
Total Footpaths		100,000	-	-	100,000
Bridges					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
White Hawk Creek Bridge	Hamptons Rd			88,000	88,000
Falls Creek Bridge	Narrawa Rd			212,000	212,000
Total Bridges		-	-	300,000	300,000
Total Roads Capital Expenditure					
		120,000	460,000	2,005,050	2,585,050

Budgeted New Capital Expenditure 2019/20 Projects					
Stormwater					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
Railton Flood Mitigation Project - Stage 2	Implement SEMF Recommendations		200,000	-	200,000
Total Stormwater		-	200,000	-	200,000
Buildings					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
Sheffield Depot Upgrade			120,000		120,000
Sheffield Child Care Centre	Roof & Gutter replacement		25,000		25,000
Sheffield Town Hall	Removal of side entrance shelter		17,000		17,000
Wild Mersey Trailhead Facilities - Sheffield Recreation Ground	Toilets, showers and bike wash down facilities (additional budget to add to carry forward - bringing total project budget to \$260,000)	96,700			96,700
Railton Recreation Hall (Blue-Green Hall)	Basketball hoops/ backboard structures			7,500	7,500
Invictus Gym	Air conditioning unit	12,000			12,000
Railton Bowls Club	Solar panels	6,000			6,000
Railton Cricket Club	Floor coverings in clubroom area			6,000	6,000
Youth Park Sheffield	Youth Space KGV - Shelter & Seating	8,800			8,800
Total Buildings		123,500	162,000	13,500	299,000
Land Improvements - Parks and Reserves					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
Hopes Mill Corner	Redevelopment		95,500		95,500
Lake Barrington Park - BBQ and shelter	Renovate shelter and replace old BBQ		13,000		13,000
Wild Mersey Mountain Bike Trails	Stage 2 - add to carry forward amount (total \$493,332)	454,717			454,717
Less Latrobe Council Portion of Wild Mersey Trails		-105,320			-105,320
Bark Park & Redwater Creek	Fence relocation Bark Park & Redwater Creek tractor pull area		22,000		22,000
Railton Bus Shelters	Two relocatable bus shelters in Foster St	30,000			30,000
KGV Park - water bottle refilling station		4,500			4,500
Total Land Improvements		383,897	130,500	-	514,397

Budgeted New Capital Expenditure 2019/20 Projects					
Computers and Office Equipment					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
IT Software Systems Renewal				304,000	304,000
PC & Printer Replacements	Annual replacements			15,000	15,000
Total Computers and Office Equipment		-	-	319,000	319,000
Plant & Motor Vehicles					
Project	Details	New	Upgrade	Renewal	2019/20 Budget
Plant purchases to be confirmed - add to carry fwd	Includes Plant 108 Truck & Flocon Replacement			160,000	160,000
Irrigation Upgrades/ Unit	Sheffield Rec ground			40,000	40,000
Ride on Mower	54" Zero turn mower			20,000	20,000
Ute	4x2 Extra Cab Diesel Ute			25,000	25,000
Ute	4x2 Dual Cab Diesel Ute			25,000	25,000
Ute	4x4 Super Diesel Cab Ute			25,000	25,000
Christmas Bannercondas	12 stained glass effect bannercondas			4,500	4,500
Minor Plant Replacements	Minor Plant Replacements			20,000	20,000
Total Plant & Motor Vehicles		-	-	319,500	319,500
Total Capital Expenditure (2019/20 Projects)		627,397	952,500	2,657,050	4,236,947

Forecast Capital Expenditure Carried Forward from 2018/19			
Roads			
Description	New/ Upgrade	Renewal	Total
Lorinna Access	1,740,000		1,740,000
Roland Court - Local Area Traffic Management	14,000		14,000
Extend partially-indented parking on west side of High Street	133,000		133,000
Old Paradise Road - drainage upgrade	15,000		15,000
Sheffield Eastern Town Entry Streetscape		436,000	436,000
Wilmot Streetscape - Design, survey etc.	135,000		135,000
Unsealed Roads - Re-sheeting Program		150,000	150,000
Roads Total	2,037,000	586,000	2,623,000
Footpaths			
Description	New/ Upgrade	Renewal	Total
Claude Road (formerly Spring St) -South from Main St Intersection	50,000		50,000
Footpaths Total	50,000	-	50,000
Stormwater			
Description	New/ Upgrade	Renewal	Total
Railton Flood Mitigation Project - Stage 1	25,000		25,000
Stormwater Extension - Sheffield (at rear of honey shed)	80,000		80,000
Stormwater Total	105,000	-	105,000
Buildings			
Description	New/ Upgrade	Renewal	Total
Kentish Visitor Information Centre Refurbishment		35,700	35,700
Sheffield Senior Citizens Building Master Plan	30,000		30,000
Wild Mersey Terminus Facilities - Sheffield	163,300		163,300
Buildings Total	193,300	35,700	229,000

Forecast Capital Expenditure Carried Forward from 2018/19			
Land Improvements			
Description	New/ Upgrade	Renewal	Total
Allowance for Sheffield Township Enhancement Projects	50,000		50,000
Kentish Mountain Bike Trails - Stage 1 of 3	38,615		38,615
Land Adjacent to Redwater Creek Railway (Purchase portion of land at 13	311,990		311,990
Land Improvements Total	400,605	-	400,605
Computers and Office Equipment			
	New/ Upgrade	Renewal	Total
IT Software Systems Renewal		71,700	71,700
Council Website Upgrade		10,000	10,000
Computers and Office Equipment Total	-	81,700	81,700
Plant & Motor Vehicles			
	New/ Upgrade	Renewal	Total
Plant purchases to be confirmed (Plant 108 Truck & Flocon Replacement)		140,000	140,000
Vehicle Replacement - CBSM		23,000	23,000
Plant Total	-	163,000	163,000
Total Capital Works Carried Forward	2,785,905	866,400	3,652,305

That Council make rates and charges for the period 1st July 2019 to 30th June 2020 in accordance with the following resolutions:

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 1st July 2019 and ending 30th June 2020 consisting of two components:

- (a) a rate of 5.831 cents in the dollar on the assessed annual value of the land; and
- (b) a fixed charge of \$377.

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 the following subcategories of the use or predominant use of the land, as set out in the most recent Land Use Codes provided to Council by the Valuer-General;
 - R5 - Rural residential;
 - R5L- Rural residential with rural classification;
 - R9 - Holiday Home / Shack;
 - R91 - Holiday Home / Shack Private Land;
 - R92 - Holiday Home / Shack Crown Land;
 - R93 - Holiday Home / Shack HEC Land; and
 - R10 - Shed/Carportvary the general rate to 6.414 cents in the dollar on the assessed annual value of the land
- ii) for land used for commercial purposes, vary the general rate to 9.33 cents in the dollar on the assessed annual value of the land;
- iii) for land used for primary production purposes, vary the general rate to 6.414 cents in the dollar on the assessed annual value of the land;
- iv) for land used for public purposes, vary the general rate to 11.080 cents in the dollar on the assessed annual value of the land;
- v) for land used for industrial purposes, vary the general rate to 12.362 cents in the dollar on the assessed annual value of the land; and
- vi) for land used for mining purposes, vary the general rate to 12.362 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 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 2.8%; 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 2018.

1.4 Pursuant to Section 88A(1)(b) of the *Local Government Act 1993*, Council by absolute majority, determines that the maximum percentage increase as set in paragraph 1.3(a) above is varied within the municipal area according to the non-use of the land and/or the use or predominant use of land as follows:

- i) for the following subcategories of the use or predominant use of the land, as set out in the most recent Land Use Codes provided to Council by the Valuer-General;
 - V1 – Vacant-Residential;
 - V2 – Vacant-Commercial;
 - V3 – Vacant-Industrial;
 - V4 – Vacant-Englobo/Broad Hectares;
 - V5 – Vacant Rural Residential; and
 - V9 – Vacant-Small crown lease area,vary the maximum percentage increase to 5%

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 1st July 2019 and ending on the 30th June 2020, namely:

Waste Management Service Charge

- 2.1 Service charges for waste management in respect of all land to which Council makes available a waste removal service as follows:
 - (i) \$190.91 for 140 litre bin;
 - (ii) \$252.00 for 240 litre 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 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 \$28.36 for all land to which Council supplies or makes available a waste removal service
 - ii. A transfer station access fee of \$104.73 for all land to which Council does not supply or make available a waste removal service except for land subject to paragraph iii or paragraph iv below;
 - iii. A transfer station access fee of \$28.36 for all rural vacant land properties to which Council does not supply or make available a waste removal service and;
 - iv. A transfer station access fee of \$232.37 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 service charge for recycling bin collection in respect of all land to which Council makes available a recycling removal service of \$60.00 per 240 litre bin.

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:

- i. for land within the Sheffield Volunteer Fire Brigade District 0.38913 cents in the dollar of the assessed annual value of such land;
- ii. for land within the Railton Volunteer Fire Brigade District 0.38913 cents in the dollar of the assessed annual value of such land;
- iii. for general land 0.35108 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 \$41.00.

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.
- b) Determines that the dates by which such instalments are to be paid shall be as follows:
 - I. the first instalment on or before 31st August 2019;
 - II. the second instalment on or before 31st October 2019;
 - III. the third instalment on or before 28th February 2020 and
 - IV. the fourth instalment on or before 30th April 2020.

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 31st August 2019.
- d) Pursuant to Section 130 of the *Local Government Act 1993* a discount on the current year rates and charges of 1.2 per cent on any rate and charge specified in a rate notice will apply where all rates and charges, including arrears are paid in full on or before 31st August 2019.

5. PENALTY AND INTEREST

Pursuant to Section 128 of the *Local Government Act 1993*, if any rate or instalment is not paid on or before the date it falls due then there is payable a daily interest charge of 0.0222% (8.1% p.a.) in respect of the unpaid rate or instalment for the period during which it is unpaid.

6. WORDS AND EXPRESSIONS

Words and expressions used both in these resolutions and in the *Local Government Act 1993* or the *Fire Service Act 1979* have in these resolutions the same respective meanings as they have in those Acts.

Rates and Charges Policy

The Local Government Act 1993 requires that Council review its rates and charges policy whenever there is a significant change to the way in which rates are levied. A revised rates and charges policy was presented to Council for approval on 16 July 2019. The aim of the Rates and Charges Policy is to explain to the Community how rates revenue is raised and how the burden of tax is distributed across the Community. A copy of Council's Rates and Charges policy is available at www.kentish.tas.gov.au or from the Council office.

Rating Principles

Council's rates and charges policy is based on the following principles;

- (a) Rates constitute taxation for the purpose of local government, rather than a fee for service; and
- (b) The value of rateable land is an indicator of the capacity of the ratepayer in respect of that land to pay rates.

Council strives to achieve fairness and equity in applying the principles of taxation and in particular the principles of;

- Capacity to pay – those with a higher capacity to pay should pay more than those with a lesser capacity to pay
- Benefit – all who benefit from a service should contribute to the cost of the service

2019/20 Rates Details

General rates revenue is budgeted to increase by 2.8% however property valuation adjustment factors issued by the Valuer-General applying from 1 July 2019 would have led to significant changes to the distribution of the rates burden amongst ratepayers.

To reduce volatility in rates, the rate increase caps applied to ensure that the maximum rate increase for most ratepayers in the municipality will be 2.8% (5% for vacant land because many properties in this category have been undergoing transition to a new rating method since 2013 when the State Government changed the legislative limit on the proportion of ratepayers paying the minimum rate to 35%). The rates cap will not apply where a property has increased in value due to undertaking improvements after 1 July 2018.

A fixed rate of \$377.00 will apply for each rateable property for 2019/20 together with a rate based on cents in the dollar of Assessed Annual Value.

The general rate is set at 5.831 cents in the dollar of adjusted Assessed Annual Value for 2019/20.

The following table shows the proportion of the general rate charged to each category of property.

Category of Property	2019/20 % of General Rate
Residential	100%
Rural Residential	110%
Primary Production	110%
Recreation	100%
Commercial	160%
Industrial	212%
Mining	212%
Community Services	190%
Vacant	100%

Appendix D - Other Rating Information 2019/20

A discount of 1.2% will be offered where rates are paid in full on or before the due date of the first instalment.

The following table and graphs summarise the changes in general rates for 2019/20 (excluding properties that have increased in value due to undertaking improvements after 1 July 2018).

Differential Rating Categories	2018/19 Cents per \$/AAV	2019/20 Cents per \$/AAV	2019/20 \$ Fixed Charge	Average % Rate increase per Property	Average \$ Rate increase per Property
Residential	5.7273	5.831	377	2.8%	24.83
Recreation	5.727	5.831	377	2.6%	25.07
Rural Residential	6.3	6.414	377	2.8%	31.67
Primary Production	7.445	6.414	377	2.8%	41.58
Commercial	9.164	9.33	377	2.4%	84.52
Industrial	12.027	12.362	377	2.8%	324.73
Mining	12.027	12.362	377	2.8%	21.39
Community Services	10.882	11.08	377	2.6%	70.36
Vacant	5.727	5.831	377	5.0%	27.73

Garbage and Waste Services reflected as Service Charges

	2018/19	2019/20
Estimated cost to deliver service	\$624,000	\$642,000
Represented by:-		
Garbage collection and disposal	\$319,000	\$328,000
Recycling	\$95,000	\$98,000
Transfer station	\$210,000	\$216,000
Charge to ratepayers	\$624,000	\$642,000

Waste and Garbage Service components applicable to rateable properties

	2018/19	2018/19
Waste Access fee – residential with bin service	\$27.59	\$28.36
Waste access fee – rural with no bin service- with dwelling	\$101.88	104.73
Waste access fee – rural with no bin service – vacant land	\$27.59	\$28.36
Waste access fee – commercial	\$226.04	\$232.37

Garbage and recycling pick up service

Large bin	\$245.14	\$252.00
Small bin	\$185.71	\$190.91
Recycling activity	\$58.36	\$60.00



Appendix E - Kentish Council

2019/20 Schedule of Fees and Charges

				2019-2020		
				Fee	GST	GST Inc.
ADMINISTRATION						
Facility Charges						
Sheffield Town Hall/Community Rooms/The Old Gallery						
(Including Supper Room)						
**Bond for key & cleaning to be paid on booking	Per Booking	D	EXEMPT	\$ 200.00	\$ -	\$ 200.00
School Use / Religious Institutions	Per Booking	D	GST	\$ 29.09	\$ 2.91	\$ 32.00
Approved Sporting/Organised Activity for Community Members	Per Booking	D	GST	\$ 23.64	\$ 2.36	\$ 26.00
Professional Entertainment/Trade Use	Per Booking	D	GST	\$ 188.18	\$ 18.82	\$ 207.00
Preparation & Rehearsals for Above Use - Daily rate	Per Booking	D	GST	\$ 29.09	\$ 2.91	\$ 32.00
Preparation & Rehearsals for Above Use - Nightly rate	Per Booking	D	GST	\$ 43.18	\$ 4.32	\$ 47.50
Private Functions (E.g.. Weddings)	Per Booking	D	GST	\$ 188.18	\$ 18.82	\$ 207.00
PA System	Per Use	D	GST	\$ 70.45	\$ 7.05	\$ 77.50
Bond Portable Sound System	Per Booking	D	EXEMPT	\$ 100.00	\$ -	\$ 100.00
Portable Sound System	Per Use	D	GST	\$ 51.82	\$ 5.18	\$ 57.00
Portable Stage	Per Use	D	GST	\$ 28.18	\$ 2.82	\$ 31.00
Portable Town Hall Tables	Per Unit	D	GST	\$ 9.55	\$ 0.95	\$ 10.50
Casual Hirer Public Liability Insurance	Per Use	D	GST	\$ 28.18	\$ 2.82	\$ 31.00
NOTE						
** Bonds are refundable if no damage/extra cleaning is required after use						
Community rooms are free of charge for not for profit community groups from Kentish that do not employ staff						
Reserve, Parks and Gardens						
O'Neills Creek Picnic Reserve, Gowrie Park Overnight Stop Area	Per site	D	GST	\$ 4.55	\$ 0.45	\$ 5.00
Sheffield Recreation Precinct RV Overnight Stop Area	Per site	D	GST	\$ 4.55	\$ 0.45	\$ 5.00
Equipment Hire Charge						
Bond for hire of projector	Per Booking	D	EXEMPT	\$ 150.00	\$ -	\$ 150.00
Hire of projector	Daily	D	GST	\$ 46.82	\$ 4.68	\$ 51.50
Lectern Hire	Daily	D	GST	\$ 23.64	\$ 2.36	\$ 26.00
Portable whiteboard (usage outside of town hall)	Daily	D	GST		\$ -	
Marquee Hire to community organisations only - \$200 bond	Per event	D	GST	\$ 46.82	\$ 4.68	\$ 51.50



Appendix E - Kentish Council

2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Photocopies/Facsimile						
A4 Page - black & white	Per Page	D	GST	\$ 0.27	\$ 0.03	\$ 0.30
A3 Page - black & white	Per Page	D	GST	\$ 0.55	\$ 0.05	\$ 0.60
A4 Page - colour	Per Page	D	GST	\$ 0.45	\$ 0.05	\$ 0.50
A3 Page - colour	Per Page	D	GST	\$ 0.91	\$ 0.09	\$ 1.00
Facsimile	First Page	D	GST	\$ 4.09	\$ 0.41	\$ 4.50
Facsimile Additional Pages	Per Page	D	GST	\$ 2.73	\$ 0.27	\$ 3.00
Laminating	Per Page	D	GST	\$ 3.64	\$ 0.36	\$ 4.00
COMMUNITY DEVELOPMENT						
Kentish Visitor Information Centre						
Brochure Advertising - Kentish Business	Annual	D		FREE		
Brochure Advertising - Non-Kentish Business (DL)	Annual	D	GST	\$ 60.91	\$ 6.09	\$ 67.00
Brochure Advertising - Non-Kentish Business Upgrade from DL to A4	Annual	D	GST	\$ 9.09	\$ 0.91	\$ 10.00
Brochure Advertising - Non-Kentish Business (A4)	Annual	D	GST	\$ 70.00	\$ 7.00	\$ 77.00
Brochure Advertising - Non-Kentish Business (additional brochure)	Annual	D	GST	\$ 29.09	\$ 2.91	\$ 32.00
Frame Display - Kentish Business	Annual	D	GST	\$ -	\$ -	
Frame Display - Non-Kentish Business	Annual	D	GST	\$ -	\$ -	
Website Listing, Social Media Interactions	Annual	D	GST	FREE	\$ -	
KVIC Booking Cancellation Fee *	Annual	D	GST	\$ 20.00	\$ 2.00	\$ 22.00
<i>* Exemption applies for change of booking dates or if medical certificate is provided</i>						
Public Arts Work						
Application fee for expression of interest for installation of Art Work		D	GST	\$ 23.64	\$ 2.36	\$ 26.00
BUILDING FEES						
Category 4 Building Works - Issue of building and demolition permits						
(includes issue of Completion Certificates)						
Class 1 - Dwelling						
Permit Authority – single dwelling			Exempt	\$ 362.00	\$ -	\$ 362.00



Appendix E - Kentish Council

2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Permit Authority – multiple dwelling			Exempt	\$ -	\$ -	\$300 plus 50% Permit Authority fee per additional unit
Class 10 Shed/garage						
Permit Authority			Exempt	\$ 284.50	\$ -	\$ 284.50
Class 2 to 9 – Commercial/Industrial						
Permit Authority			Exempt	\$ 465.00	\$ -	\$ 465.00
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)						
Dwelling			Exempt	\$ 310.00	\$ -	\$ 310.00
Shed			Exempt	\$ 207.00	\$ -	\$ 207.00
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	\$ -	\$ -	No charge
Category 3 and Category 4 Plumbing Works						
Issue of Certificate of Likely Compliance Plumbing / Plumbing Permit						



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2019/20 Schedule of Fees and Charges

	Fee Basis	Statutory (S) Discretionary (D)	GST Code	2019-2020		
				Fee	GST	GST Inc.
(includes plumbing proposal assessment and issue of Completion Certificates)						
Class 1 - Dwelling						
Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation – single dwelling						
· Roof drainage (includes 1 mandatory inspection)			Exempt	\$ 258.50	\$ -	\$ 258.50
· With sanitary facilities – serviced area			Exempt	\$ 775.50	\$ -	\$ 775.50
(includes 3 mandatory inspections)						
· With sanitary facilities – unserviced area			Exempt	\$ 1,054.50	\$ -	\$ 1,054.50
(includes up to 5 mandatory inspections)					\$ -	
Any additional Inspection			Exempt	\$ 103.50	\$ -	\$ 103.50
Multiple dwellings			Exempt	\$ -	\$ -	As for single dwelling plus \$400 for each additional unit
Class 10 Shed/garage						
Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation						
· Roof drainage (includes 1 mandatory inspection)			Exempt	\$ 258.50	\$ -	\$ 258.50
· With sanitary facilities – serviced area			Exempt	\$ 568.50	\$ -	\$ 568.50
(includes 3 mandatory inspections)				\$ -		
· With sanitary facilities – unserviced area			Exempt	\$ 744.50	\$ -	\$ 744.50
(includes up to 5 mandatory inspections)				\$ -		
Any additional Inspection			Exempt	\$ 103.50	\$ -	\$ 103.50
Class 2 to 9 – Commercial/Industrial						
Permit Authority & Plumbing Surveyor			Exempt	\$ -	\$ -	\$450 < 500m ² floor area
			Exempt	\$ -	\$ -	\$750 > 500m ² floor area



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Plus mandatory Inspections :						
· Roof drainage only (1)			Exempt	\$ 103.50	\$ -	\$ 103.50
· With sanitary facilities –serviced area (includes 3 mandatory inspections)			Exempt	\$ 310.00	\$ -	\$ 310.00
· With sanitary facilities –unserviced area (includes up to 5 mandatory inspections)			Exempt	\$ 744.50	\$ -	\$ 744.50
Each additional Inspection			Exempt	\$ 103.50	\$ -	\$ 103.50
Low Risk Plumbing Works (record keeping)						
Receiving of Form 80 and associated plans			Exempt	\$ -	\$ -	No charge
Permit Extension						
Approval for extension of time to complete Category 3 plumbing works			Exempt	\$ -	\$ -	\$50 per application
Approval by Permit Authority for extension of time to complete Category 4 works			Exempt	\$ -	\$ -	\$100 per application
Variation to approvals						
Notice of variation to works or change in building surveyor, builder, plumber or other responsible person			Exempt	\$ 51.50	\$ -	\$ 51.50
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	\$ 155.00	\$ -	\$ 155.00
Class 1 building			Exempt	\$ 310.00	\$ -	\$ 310.00



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2019/20 Schedule of Fees and Charges

2019-2020						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Additional Functions						
	Head of Power					
Consent to building on land Statement of satisfaction for contaminated land	s.70 Building Act 2016		Exempt	\$ 413.50	\$ -	\$ 413.50
	s.14 & 58(4) Regulations 2016		Exempt	\$ 207.00	\$ -	\$ 207.00
Consent to build over or near a drain	s.73 Building Act 2016		Exempt	\$ 207.00	\$ -	\$ 207.00
Consent to occupy a non-dwelling building	s.308 Building Act 2016		Exempt	\$ 207.00	\$ -	\$ 207.00
Consent to fence off unbuilt land	s.309 Building Act 2016		Exempt	\$ 207.00	\$ -	\$ 207.00
Consent from Environmental Health Officer	s.13,70,157,18 2,216 Building Act 2016		Exempt	\$ 155.00	\$ -	\$ 155.00
Additional Services						
Providing copies of records, including search for record type and digital copy by email			Exempt	\$ -	\$ -	\$25.00 plus printing costs for hard copies
Registration of backflow prevention device			Exempt	\$ -	\$ -	\$50 per notification
Advice of intention to perform protection works OR lodgement of plans for protection works			Exempt	\$ -	\$ -	\$50 per notification



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Inspections and issue of occupancy/completion certificates – expired permits			Exempt	\$ -	\$ -	Recovery of contract Building Surveyor's fee
Cancellation of Permit within 12 months of lodgement			Exempt	\$ -	\$ -	Refund of 50% of Council's fees
PLANNING FEES						
Development/Use						
Provision of a certificate for no permit required proposals.			Exempt	\$ 51.50	\$ -	\$ 51.50
Signs			Exempt	\$ 207.00	\$ -	\$ 207.00
Minor Residential (Dwelling extensions/outbuildings/ associated use & Demolition)			Exempt	\$ 310.00	\$ -	\$ 310.00
Major Residential – new dwelling			Exempt	\$ 424.00	\$ -	\$ 424.00
Multiple dwelling development			Exempt			\$750 – up to 4 units
			Exempt			\$1500 – over 4 units
Agricultural Shed – Rural Resource zone (storage purposes only only)			Exempt	\$ 310.00	\$ -	\$ 310.00
Commercial/Industrial – expansion to existing (less than \$50,000) and change of use			Exempt	\$ 517.00	\$ -	\$ 517.00
Minor Commercial/Industrial (up to \$500,000)			Exempt	\$ 775.50	\$ -	\$ 775.50
Major Commercial Industrial (over \$500,000)			Exempt	\$ 1,550.50	\$ -	\$ 1,550.50
Visitor Accommodation (unless building is owner's primary place of residence and no more than 4 bedrooms used)			Exempt	\$ 258.50	\$ -	\$ 258.50
Discretionary applications - Notification and assessment costs						
All use and development (including demolition) unless Level 2 Activity			Exempt	\$ 325.50	\$ -	\$ 325.50
Level 2 Activity				\$ -	\$ -	Cost recovery



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Subdivision						
Application not requiring road development			Exempt	\$ -	\$ -	\$550 plus amount per lot as below
Application requiring road development						\$700 plus amount per lot as below
Serviced areas						\$50 per lot
Non-serviced areas						\$150 per lot
Engineering Assessment fee - Engineering works compliance (applied wherever new infrastructure is to be vested to Council)						\$350 plus \$75 per lot
Development cost not exceeding \$25,000			Exempt	\$ 1,034.00	\$ -	\$ 1,034.00
Development costs exceeding \$25,000			Exempt	\$ -	\$ -	The greater of \$1,000 or 1.5% of assessed value of engineering works
Administration Fees						
Use of corporate seal and Part V Agreements			Exempt	\$ 207.00	\$ -	\$ 207.00
Petition to Amend Sealed Plan			Exempt	\$ -	\$ -	\$200 plus additional \$1,000 payable where a hearing is required.
Adhesion orders and amendments to sealed plans			Exempt	\$ 155.00	\$ -	\$ 155.00



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Landscape and pavement bond						\$50 per square metre of site area or 100% of estimated cost (minimum of \$2,000)
Amendment of Permit			Exempt	\$ 113.50	\$ -	\$ 113.50
Extension of Permit			Exempt	\$ 113.50	\$ -	\$ 113.50
Payment in lieu of parking provision (per space)			Exempt	\$ 5,169.00	\$ -	\$ 5,169.00
Strata Development Administration Fees						
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan			Exempt	\$ 207.00	\$ -	\$ 207.00
Certificate of Approval Staged Development Scheme			Exempt	\$ 362.00	\$ -	\$ 362.00
Variation to Staged Development Scheme			Exempt	\$ 310.00	\$ -	\$ 310.00
Planning Scheme Amendments						
Assessment by Council per application (not including Tasmanian Planning Commission costs & advertising fees)						\$2500 + TPC lodgement fee & notification costs
Pavement Encroachment Licence						
Free Standing Signs	Per Sign	D	EXEMPT	\$ 10.50	\$ -	\$ 10.50
Street Dining		D	EXEMPT	\$ 51.50	\$ -	\$ 51.50
Street Vending		D	EXEMPT	\$ 20.50	\$ -	\$ 20.50
Busking Permit	Per Person	D	EXEMPT	\$ 10.50	\$ -	\$ 10.50
ENVIRONMENTAL HEALTH (Public Health Act 1997)						
Places of Assembly		D	EXEMPT	\$ 108.50	\$ -	\$ 108.50
Places of Assembly - temporary events		D	EXEMPT	\$ 54.50	\$ -	\$ 54.50
Pools and Spas-water sampling-excluding analysis fee		D	EXEMPT	\$ 434.00	\$ -	\$ 434.00
Registration of Premises for Public Health Risk Activity - Tattooing establishments (50% registration/50% licence)		D	EXEMPT	\$ 163.00	\$ -	\$ 163.00



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Registration of Premises for Public Health Risk Activity - Body Piercing (50% registration/50% licence)		D	EXEMPT	\$ 108.50	\$ -	\$ 108.50
Regulated Systems		D	EXEMPT	\$ 130.50	\$ -	\$ 130.50
Annual Registration of User or Supplier of Private Water (High Risk)	High User	D	EXEMPT	\$ 108.50	\$ -	\$ 108.50
Annual Registration of User or Supplier of Private Water (Low Risk)	Low User	D	EXEMPT	\$ 54.50	\$ -	\$ 54.50
Water Cartage Licence annual inspection fee	Hourly	D	EXEMPT	\$ 108.50	\$ -	\$ 108.50
Domestic water supply sampling - excluding analytical costs		D	GST	\$ 49.55	\$ 4.95	\$ 54.50
Kentish Council owned premises are not charged						
Registration of food business, vehicles & equipment/Licence to Manufacture or sell food (Food Act 2003)						
Charity / Not for Profit - no charge		D	EXEMPT	\$ -	\$ -	
Inspection request		D	EXEMPT	\$ 163.00	\$ -	\$ 163.00
Food business, vehicles & equipment registration - Low Risk		D	EXEMPT	\$ 108.50	\$ -	\$ 108.50
Food business, vehicles & equipment registration - Moderate Risk		D	EXEMPT	\$ 163.00	\$ -	\$ 163.00
Food business, vehicles & equipment registration - High Risk		D	EXEMPT	\$ 217.00	\$ -	\$ 217.00
Food business, vehicles & equipment registration - Seasonal		D	EXEMPT	\$ 76.00	\$ -	\$ 76.00
Food business, vehicles & equipment registration - School Canteen		D	EXEMPT	\$ 76.00	\$ -	\$ 76.00
State-wide temporary food business, vehicles & equipment registration - Low risk (e.g. coffee van)		D	EXEMPT	\$ 108.50	\$ -	\$ 108.50
State-wide temporary food business, vehicles & equipment registration - Medium risk		D	EXEMPT	\$ 163.00	\$ -	\$ 163.00
(Egg stall or food van food preparation at venue or registration of home kitchen if making cakes for stalls)						
State-wide temporary food business, vehicles & equipment registration - High risk (e.g. sushi food van)		D	EXEMPT	\$ 207.00	\$ -	\$ 207.00
Temporary food business, vehicles & equipment registrations (3 or more events)		D	EXEMPT	\$ 51.50	\$ -	\$ 51.50
Temporary (1 day)		D	EXEMPT	\$ 20.50	\$ -	\$ 20.50
Temporary with existing registration at another council		D	EXEMPT	\$ 20.50	\$ -	\$ 20.50
Roadside Vendor Permit		D	EXEMPT	\$ 20.50	\$ -	\$ 20.50
Environment (EMPCA 1994, S103)						
Environmentally Relevant Activity		D	EXEMPT	\$ 72.50	\$ -	\$ 72.50
Issue of Environmental Protection Notice (EPN) (Minimum fee \$370)	Hourly	D	EXEMPT	\$ 124.00	\$ -	\$ 124.00
Required or requested inspection in relation to an EPN - hour or part thereof	Hourly	D	EXEMPT	\$ 155.00	\$ -	\$ 155.00
Sheffield & Wilmot Transfer Stations						



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Ratepayer - Sedan/Station wagon (boot area only)		D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Green waste only sedan/station wagon (boot area only)		D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Ute/Single axle trailer		D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Green waste only single axle trailer		D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Tandem Trailer		D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Green waste only tandem trailer		D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Fridge, freezers & air conditioners	Certified ungassed	D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Waste oil		D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Recyclables/E Waste		D	EXEMPT	FREE	\$ -	FREE
Ratepayer - Motor vehicle bodies & all scrap metal		D	EXEMPT	FREE	\$ -	FREE
* Commercial - 240 litre bin		D	GST	\$ 3.64	\$ 0.36	\$ 4.00
* Commercial - 1/4 load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 4.55	\$ 0.45	\$ 5.00
* Commercial - 1/2 load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 8.64	\$ 0.86	\$ 9.50



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2019/20 Schedule of Fees and Charges

	Fee Basis	Statutory (S) Discretionary (D)	GST Code	2019-2020		
				Fee	GST	GST Inc.
* Commercial - 3/4 load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 12.27	\$ 1.23	\$ 13.50
* Commercial - Full load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 15.91	\$ 1.59	\$ 17.50
* A credit of \$4.00 per week will be given to Kentish commercial businesses paying the full transfer station access fee through their rates.						
Car & motorcycle tyres	Per unit	D	GST	\$ 6.36	\$ 0.64	\$ 7.00
Light truck & four wheel drive tyres	Per unit	D	GST	\$ 11.36	\$ 1.14	\$ 12.50
Tractor tyres cut in half (not accepted)	Per unit	D	GST	\$ -	\$ -	
Earthmover tyres (not accepted)	Per unit	D	GST	\$ -	\$ -	
Truck tyres	Per unit	D	GST	\$ 18.64	\$ 1.86	\$ 20.50
Commercial Operators - Green waste only	Per loose cubic metre	D	GST	\$ 15.00	\$ 1.50	\$ 16.50
Ratepayer - Waste other than commercial (truck)	Per loose cubic metre	D	GST	\$ 20.45	\$ 2.05	\$ 22.50
Ratepayer - Mattress (limit 1 per visit)		D		FREE	\$ -	
Ratepayer - Mattresses (2 to 5 mattresses domestic only)	Per unit	D	GST	\$ 9.55	\$ 0.95	\$ 10.50
Non Ratepayer - Sedan/Station wagon (boot area only)		D	GST	\$ 10.45	\$ 1.05	\$ 11.50
Non Ratepayer - Ute/Single axle trailer		D	GST	\$ 18.18	\$ 1.82	\$ 20.00
Non Ratepayer - Tandem Trailer		D	GST	\$ 39.55	\$ 3.95	\$ 43.50
Non Ratepayer - Mattress (limit 1 per visit)	Per unit	D	GST	\$ 23.64	\$ 2.36	\$ 26.00
Motor vehicle bodies (Sheffield Transfer Station only)				No charge		No charge
Commercial Operators - Mattresses not accepted						
Building rubble, asphalt, industrial & hazardous waste not permitted						
CEMETERIES						
Wilmot Cemetery						
Reservation fee for future interment	Per Unit	D	GST	\$ 235.00	\$ 23.50	\$ 258.50
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 103.18	\$ 10.32	\$ 113.50
Interment fee for immediate burial	Per Unit	D	GST	\$ 329.09	\$ 32.91	\$ 362.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 46.82	\$ 4.68	\$ 51.50



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Provision of plan for burial	Per Unit	D	GST	\$ 46.82	\$ 4.68	\$ 51.50
Wilmot Columbarium (Memorial Wall)						
Reservation fee for future interment	Per Unit	D	GST	\$ 235.00	\$ 23.50	\$ 258.50
Interment of ashes and plaque fee	Per Unit	D	GST	\$ 164.55	\$ 16.45	\$ 181.00
Interment fee for immediate placing	Per Unit	D	GST	\$ 399.55	\$ 39.95	\$ 439.50
Sheffield Cemetery						
Reservation fee for future interment	Per Unit	D	GST	\$ 235.00	\$ 23.50	\$ 258.50
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 103.18	\$ 10.32	\$ 113.50
Interment fee for immediate burial	Per Unit	D	GST	\$ 329.09	\$ 32.91	\$ 362.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 46.82	\$ 4.68	\$ 51.50
Provision of plan for burial	Per Unit	D	GST	\$ 46.82	\$ 4.68	\$ 51.50
Lorinna Cemetery						
Reservation fee for future interment	Per Unit	D	GST	\$ 235.00	\$ 23.50	\$ 258.50
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 103.18	\$ 10.32	\$ 113.50
Interment fee for immediate burial	Per Unit	D	GST	\$ 329.09	\$ 32.91	\$ 362.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 46.82	\$ 4.68	\$ 51.50
Provision of plan for burial	Per Unit	D	GST	\$ 46.82	\$ 4.68	\$ 51.50
# Family reserved area (4 standard plot sizes)	Per Unit	D	GST	\$ 940.00	\$ 94.00	\$ 1,034.00
* A burial fee is not charged because burial is organised by the Funeral Director						
# 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 \$250 regardless of the number of individual plots actually planned to be used						
ANIMAL CONTROL						
Dog licences for 2018/19 financial year are due for payment on or before 31 August 2018						
Domestic Dog registration	Annual	D	FREE	\$ 49.50	\$ -	\$ 49.50
# Sterilised dog	Annual	D	FREE	\$ 21.50	\$ -	\$ 21.50
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	D	FREE	\$ 27.00	\$ -	\$ 27.00



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Declared Dangerous Dog	Annual	D	FREE	\$ 273.00	\$ -	\$ 273.00
*Declared Restricted Breed Dogs	Annual	D	FREE	\$ 129.00	\$ -	\$ 129.00
Transfer of registration (one Council area to another)	Per Dog	D	FREE	\$ 3.00	\$ -	\$ 3.00
Pensioner Rate - <i>One dog per pensioner</i>	Annual	D	FREE	\$ 18.50	\$ -	\$ 18.50
Guide/Hearing dog for the blind/deaf		D		FREE	\$ -	
Dog complainant deposit	Per unit	D	FREE	\$ 31.00	\$ -	\$ 31.00
# 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 31/12/18 will only be charged a 50% pro-rata fee						
New dogs registered after the 31/03/19 will only be charged a 25% pro-rata fee						
Kennel Licence - initial		D	FREE	\$ 81.50	\$ -	\$ 81.50
Kennel Licence - renewal	Annual	D	FREE	\$ 38.50	\$ -	\$ 38.50
Dog impoundment fee		D	GST	\$ -	\$ -	
Holding fee (<i>Dog to be registered prior to release</i>)	Daily	D	GST	\$ -	\$ -	
##Dog Trap hire	Per Hire	D	GST	\$ -	\$ -	
##Cat Trap hire	Per Hire	D	GST	\$ -	\$ -	
Dog Trap bond fully refundable		D	FREE	\$ 20.00	\$ -	\$ 20.00
Cat Trap bond fully refundable		D	FREE	\$ 20.00	\$ -	\$ 20.00
## Maximum loan period is 2 weeks						
Livestock Impoundment fee		D	GST	Full cost recovery	\$ -	Full cost recovery



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2019/20 Schedule of Fees and Charges

				2019-2020		
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Livestock Holding Fee	Daily Per head	D	GST	Full cost recovery	\$ -	Full cost recovery
Collection Charge		D	GST	Full cost recovery	\$ -	Full cost recovery
Disposal Charge		D	GST	Full cost recovery	\$ -	Full cost recovery
Animal Control Infringement Fines						
Various - as per <i>Dog Control Act 2000</i> Regulations						