



Kentish Council 2018/2019 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 2018/19 financial year to the community of 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 Sheffield eastern town entry streetscape and safety upgrade, the Wild Mersey mountain bike trails and trailhead facilities and the Sheffield Recreation Precinct change room facilities redevelopment.

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% in the 2018/19 financial year. Council has retained a 2% rate increase cap for most ratepayers to limit the immediate impact of the valuation adjustment by the Valuer-General effective from the 2017/18 financial year.

The total capital works program will be \$7.41 million, including \$2.92 million for projects carried over from the 2017/18 year. Of the \$7.41 million in capital funding required, \$2.67 million will come from Council operations (i.e. depreciation of assets), \$587,680 from specific purpose external grants and \$3.67 million from Council's accumulated cash and investments (including 2018/19 Commonwealth financial assistance grants received in advance and \$2.92 million funding for projects carried forward from 2017/18).

The capital works and maintenance programs have been designed to ensure our assets and infrastructure remain in good condition.



Mayor's Introduction

Highlights of the 2018/19 capital works program include:-

Roads - \$2.42 million - including completion of a new road access to Lorinna (\$780,000); rectifying an undulating section of Nook Road (\$200,000); annual road re-seal program (\$450,000); annual unsealed road re-sheeting program (\$350,000); stabilise and reconstruct a section of Lower Beulah Road (\$125,000); and construct the first stage of the Wilmot streetscape project (\$150,000).

Bridges - \$163,000 consisting of renewal of the O'Niells Road/Gowrie Creek bridge.

Buildings \$848,000 - including extension and redevelopment of the change room facilities at the Sheffield Recreation Precinct (\$600,000); construction of trailhead facilities for the Wild Mersey mountain bike trails at Sheffield Recreation Ground (\$170,000); refurbishment of the Kentish Visitor Information Centre (\$38,000); and concept planning and architectural design for redevelopment of the Sheffield Senior Citizens Building (\$40,000).

Land Improvements (Parks and Reserves) \$523,000 - consists of construction of stage 1 of the Wild Mersey Mountain Bike Trail in Kentish.

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 further savings and economic developments that may be possible through further resource sharing and by taking opportunities to contribute to regional development.

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 DON THWAITES

MAYOR

The Council

Mayor Cr Don Thwaites

LGAT	Beulah Hall SC
Cradle Coast Authority	Kentish Health Care Centre SC
Kentish Latrobe Resource	Tandara Lodge Community Care
Sharing	Inc (proxy)
TasWater	Mersey EMG
Dulverton Regional Waste	Working Arts Space Sheffield SC
Management	(proxy)
KYC Start SC	Strategic Planning (towns) SC
Cradle Coast Authority Regional	
Waste	

Deputy Mayor Cr Tim Wilson

Kentish Latrobe Resource	Tandara Lodge Community Care
Sharing	Inc
Kentish Council Economic	Mt Roland Rivercare Catchment
Development SC	Inc
LGAT (proxy)	Barrington Hall SC (proxy)
Cradle Coast Authority	TasWater (proxy)
Councillors Code of Conduct	
Panel	

Cr - Penny Lane

Grants SC	Sheffield Mural Fest
Kentish Council Economic	Mount Roland Rivercare
Development SC	Catchment Inc
Claude Road Hall SC (proxy)	KYC Start SC
Cement Australia Community	Kentish/Latrobe Road Safety
Liaison Group	Group
Councillors Code of Conduct	Wilmot Tourist & Progress
Panel	Association
Barrington Hall SC	Equal Access Sub-Committee
Sheffield Inc	
	Kentish Latrobe Resource Sharing

Cr Kate Haberle

Sheffield Recreation Ground SC	Tandara Lodge Community Care
(proxy)	Inc
Sheffield Museum SC	Audit Panel
Kentish Council Economic	
Development SC	
Kentish Health Care Centre SC	
Kentish/Latrobe Road Safety	
Group (proxy)	

Cr Linda Cassidy



Railton Recreation Ground SC
(proxy)
Railton Squash Centre & Halls
SC
Railton Neighbourhood Centre

Cr Annie Willock



Strategic Planning (towns) SC	Beulah Hall SC (proxy)
Sheffield Museum SC (proxy)	Wilmot Hall SC
Working Art Space Sheffield SC	Claude Road SC
Sheffield Inc	Lorinna Cemetery SC
Wilmot Tourist and Progress Association	Public Arts Committee Kentish (PACK)
Grants SC	

Cr Rodney Blenkhorn



Railton Recreation Ground SC
Strategic Planning (towns) SC
Cement Australia Community
Liaison Group
Equal Access Sub-Committee
Railton Neighbourhood Centre

Cr Terry Hughes



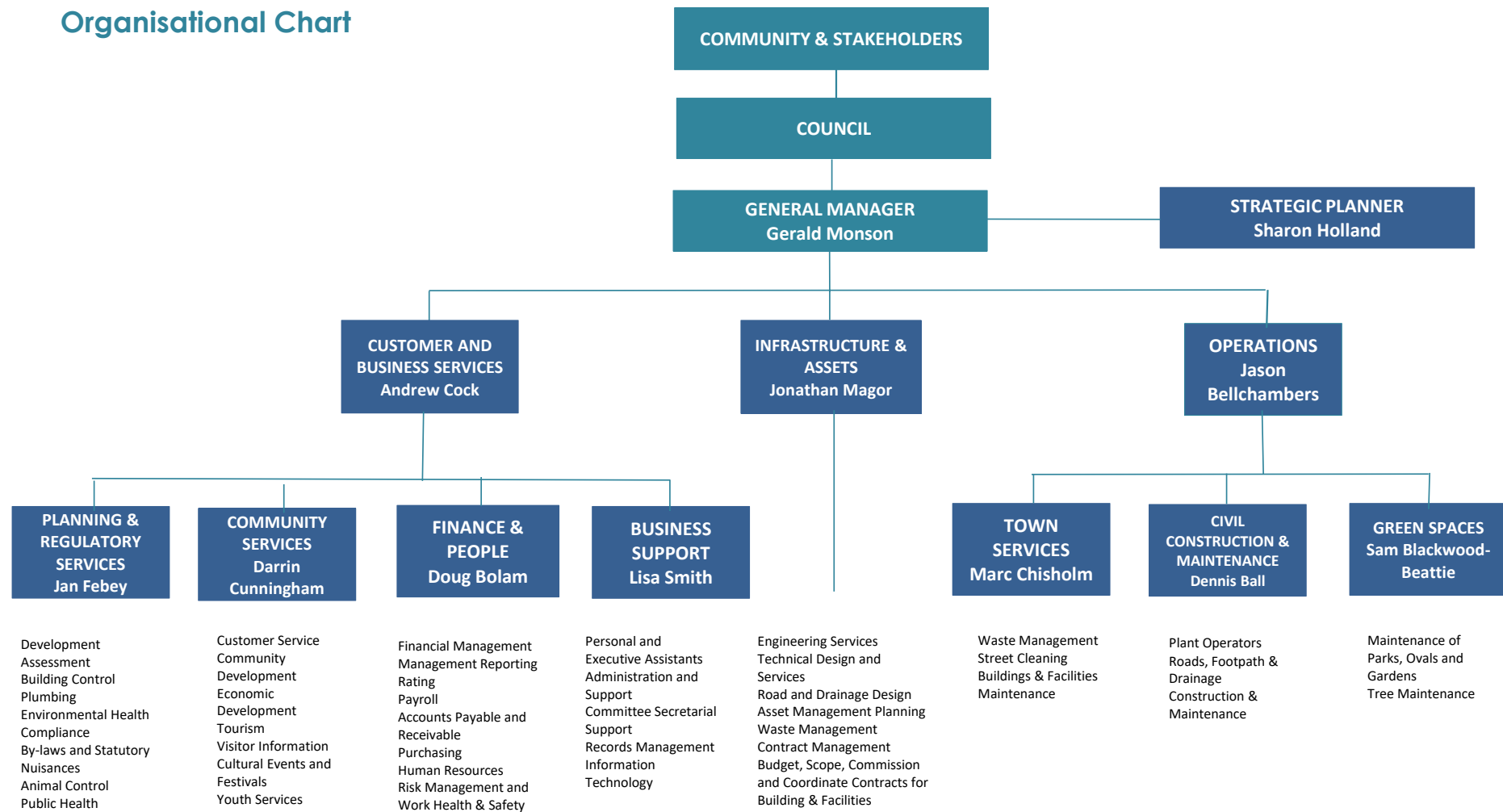
Sheffield Recreation Ground	Equal Access Sub-Committee
Mersey EMG	Audit Panel
Tandara Lodge Community Care Inc (proxy)	
Kentish Council Economic Development Committee	
Councillors Code of Conduct Panel	

Cr Phillip Richards



Recreation Reserve Wilmot SC
Grants SC
Dulverton Regional Waste
Wilmot Hall SC (proxy)

Organisational Chart

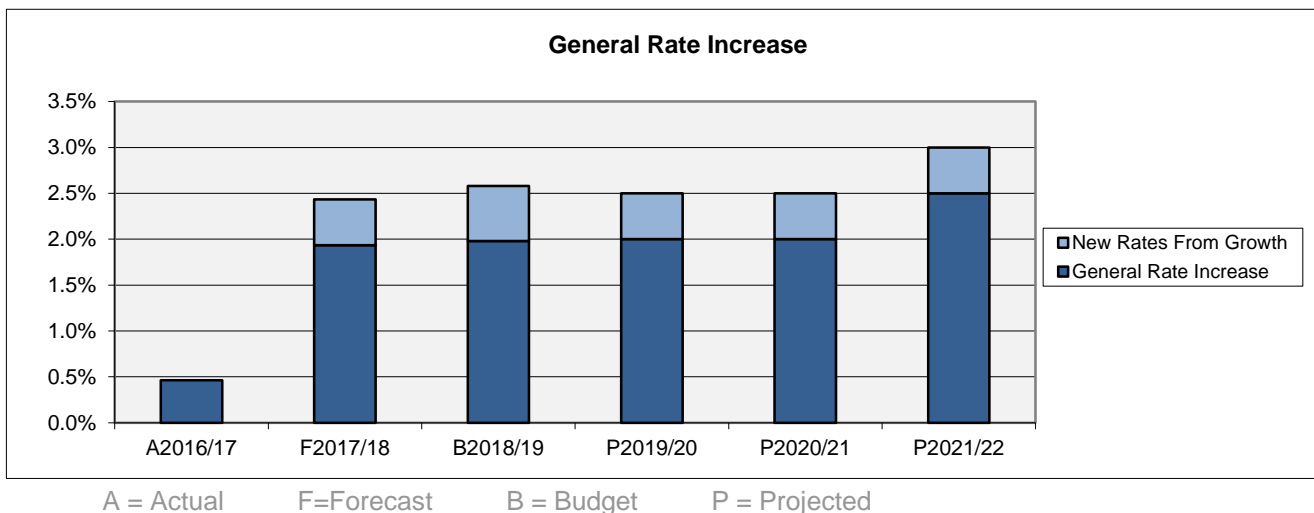


General Manager's summary

Council has prepared a budget for the 2018/19 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.



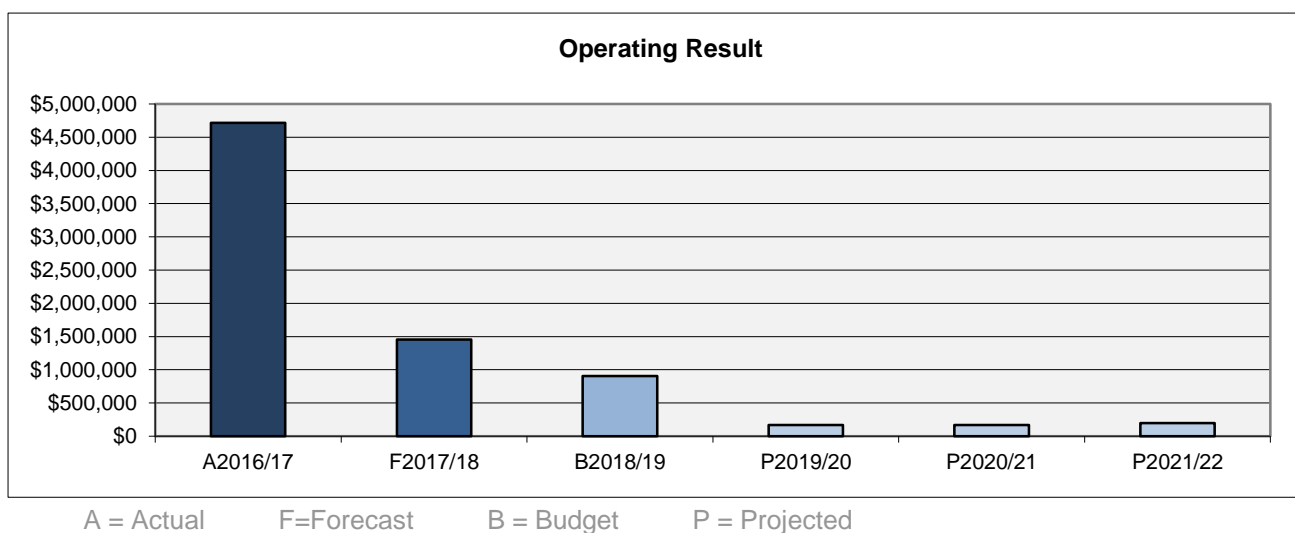
1. Rates



from new buildings and other improvements in property values. This compares to the Hobart CPI increase for the year ending March 2018 of 2.0%. 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 2.4% over the year ended 31 December 2017 (2018 forecast: 2.5%).

2. Operating result

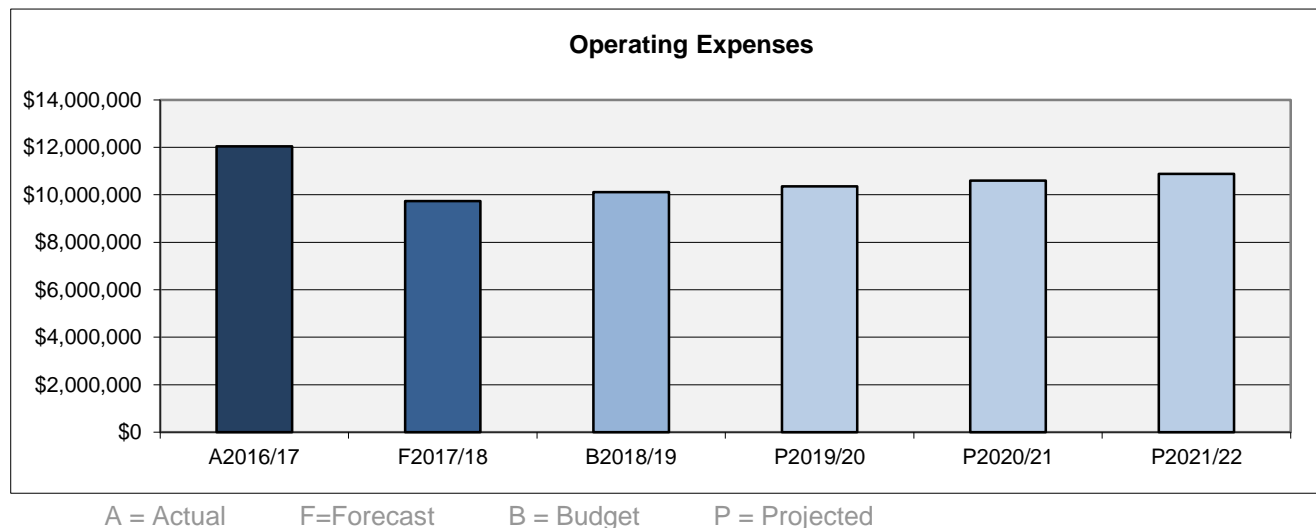


The expected operating result for 2018/19 is a surplus of \$908,000, a decrease of \$548,000 on the forecast surplus for 2017/18 of \$1,455,000.

The budgeted 2018/19 adjusted underlying surplus is \$320,000. 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.

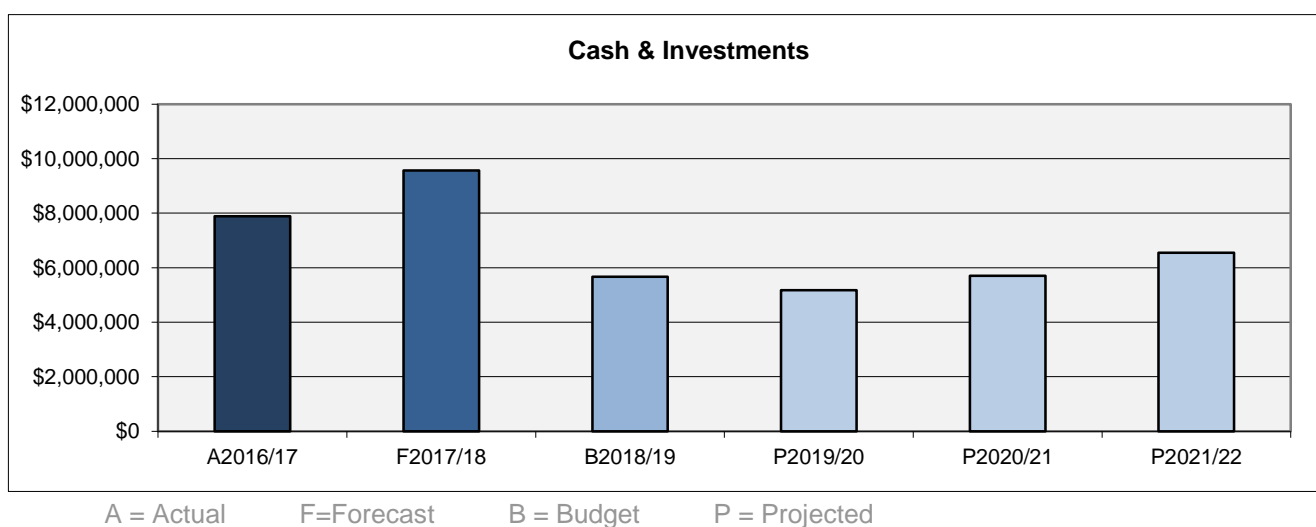
The 2016/17 actual result graphed above is \$3.18 million higher than it would otherwise be because of National Disaster Relief and Recovery funding received in 2016/17 that related to capital expenditure (bridge replacements) rather than operating expenses. All repairs relating to the June 2016 floods have now been completed.

3. Operating expenses



The operating expenses required to deliver services is expected to be \$10.12 million which is a 4.2% increase on the forecast expenditure for 2017/18.

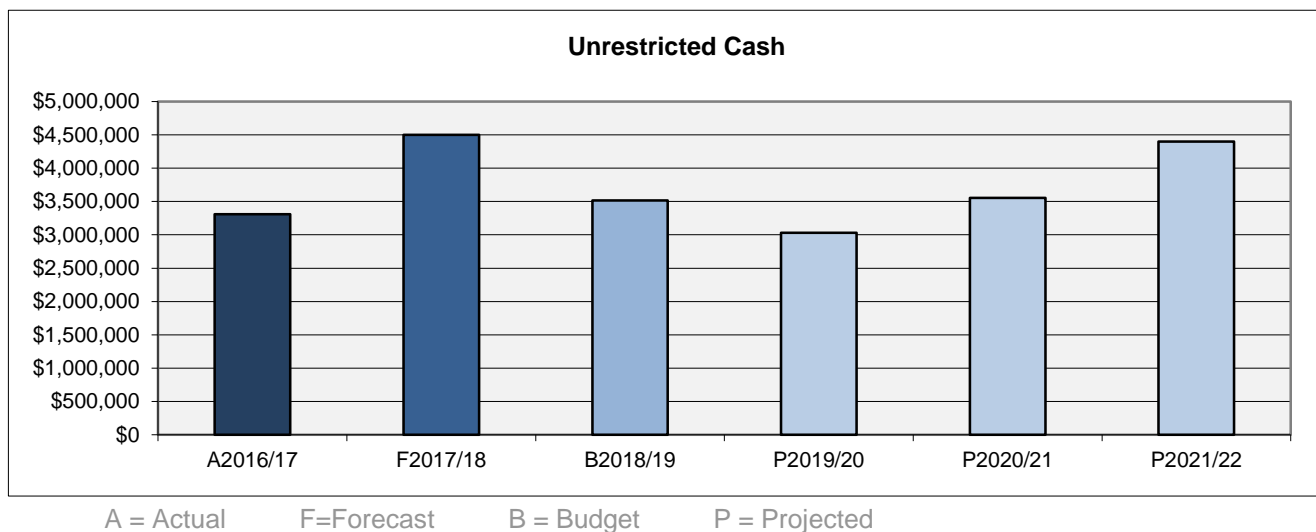
4. Cash and investments



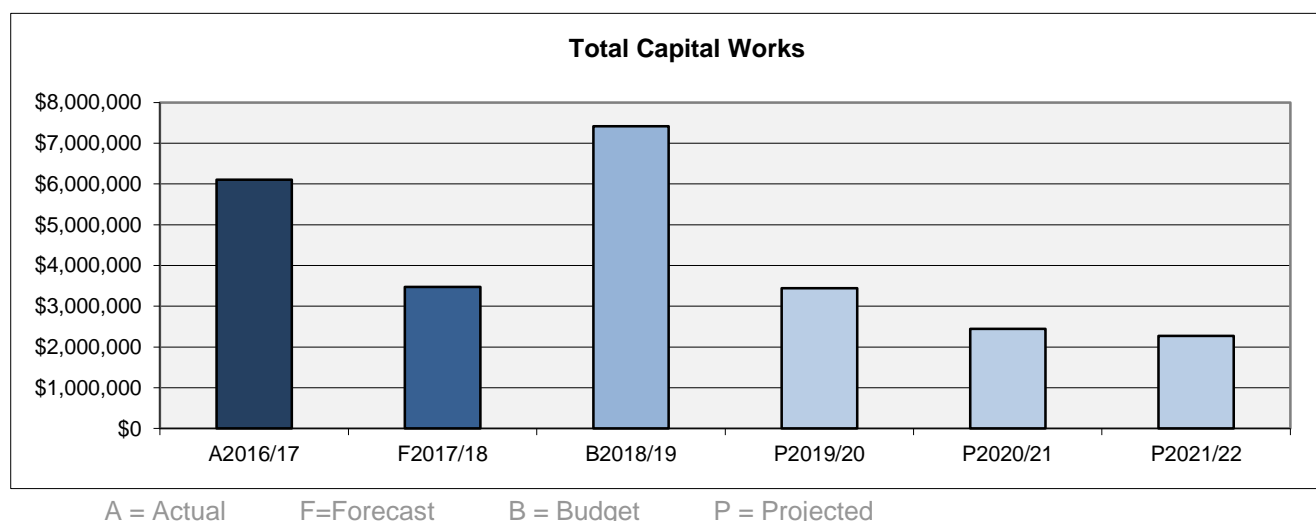
Cash and investments are expected to decrease by \$3,907,000 during the year to \$5.66 million as at 30 June 2019. The majority of this decrease results from spending grants received in advance in 2017/18 and spending funds carried forward for capital works deferred from prior years.

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 \$3.52 million at the end of 2018/19.



5. Capital works

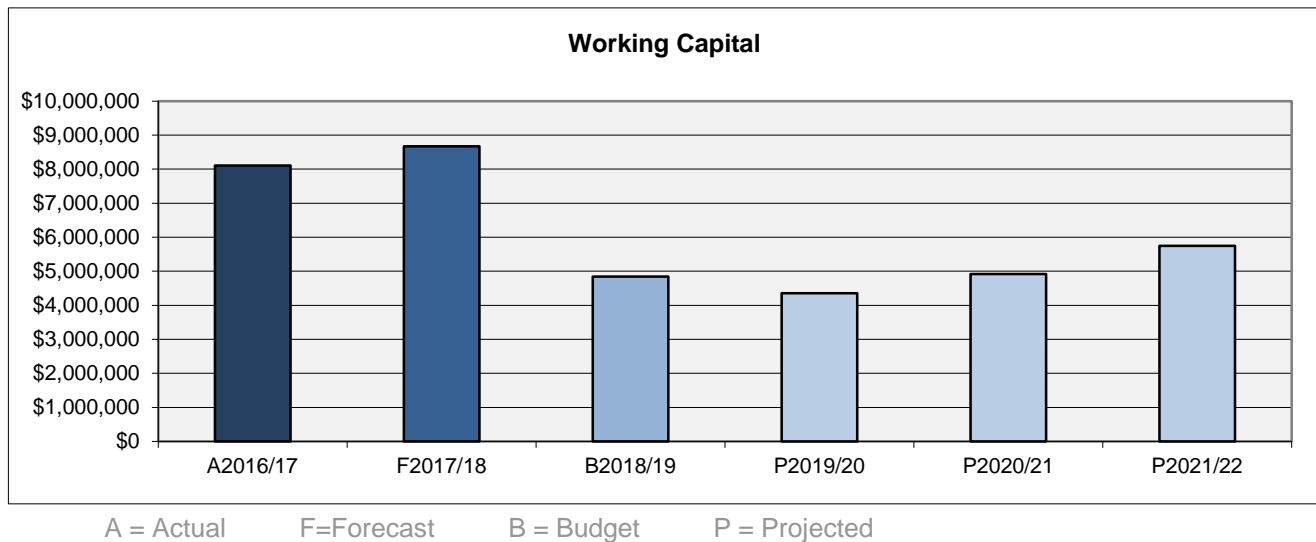


The capital works program for the 2018/19 year is expected to be \$7.41 million of which \$2.92 million reflects projects carried forward from the 2017/18 financial year. The carried forward component is fully funded from the 2017/18 budget.

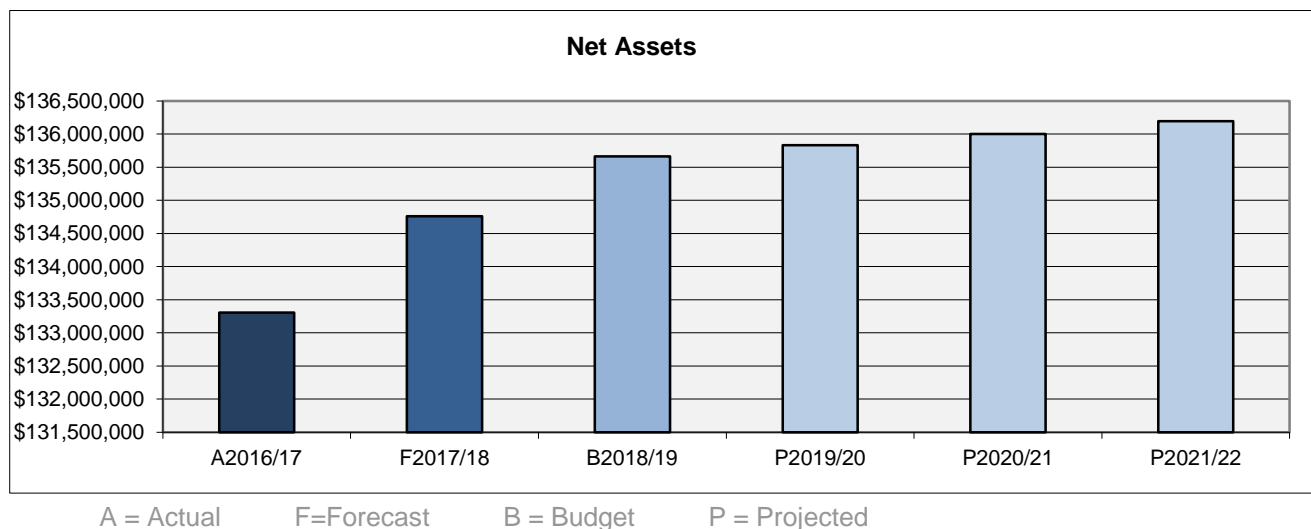
depreciation of assets), \$587,680 from specific purpose external grants and \$3.67 million from Council's accumulated cash and investments (including 2018/19 Commonwealth financial assistance grants received in advance and \$2.92 million funding for projects carried forward from 2017/18).

The asset renewal program is \$2.54 million (2017/18 forecast \$1.8 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 2019 is \$130.1 million.

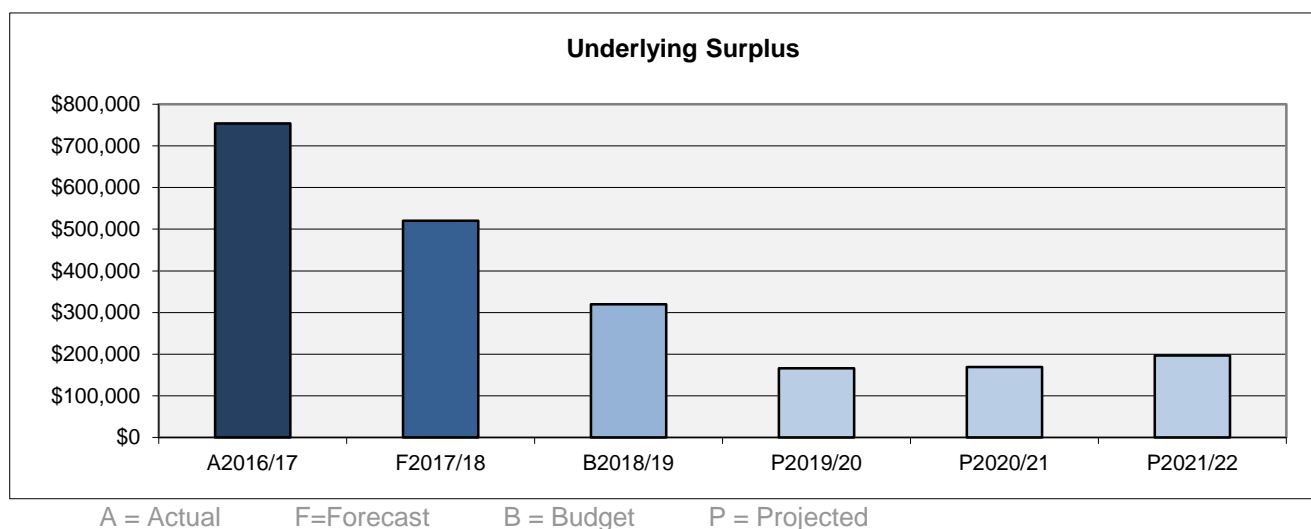
7. Financial Sustainability

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.

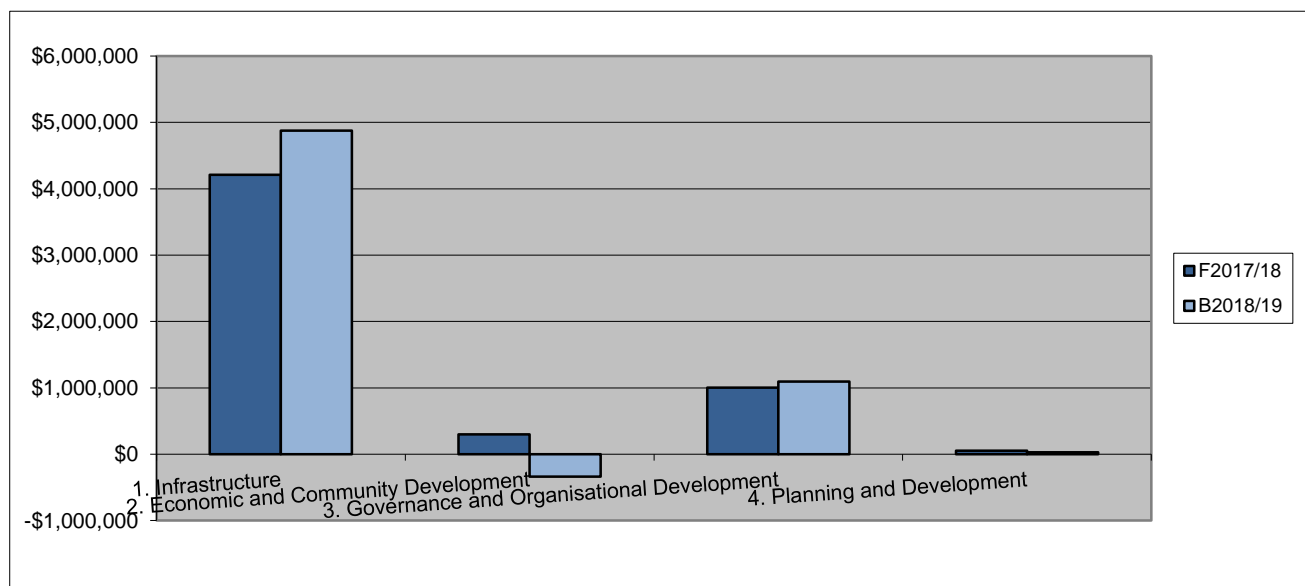
The 2017/18 forecast underlying result and the 2018/19 budgeted underlying result have been adjusted to include Commonwealth Financial Assistance Grants relating to the budget year, but received in advance during the previous financial year.

The budgeted underlying surplus for 2018/19 includes Commonwealth Roads to Recovery grants of \$488,613 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 2018/19 budgeted adjusted underlying surplus is \$320,000, a decrease of \$201,000 on the 2017/18 adjusted underlying surplus of \$520,000. The 2017/18 forecast underlying surplus and 2018/19 budgeted underlying surplus are both higher than they would otherwise be due to extra Commonwealth Roads to Recovery grants of \$339,000 in 2017/18 and \$150,000 in 2018/19.



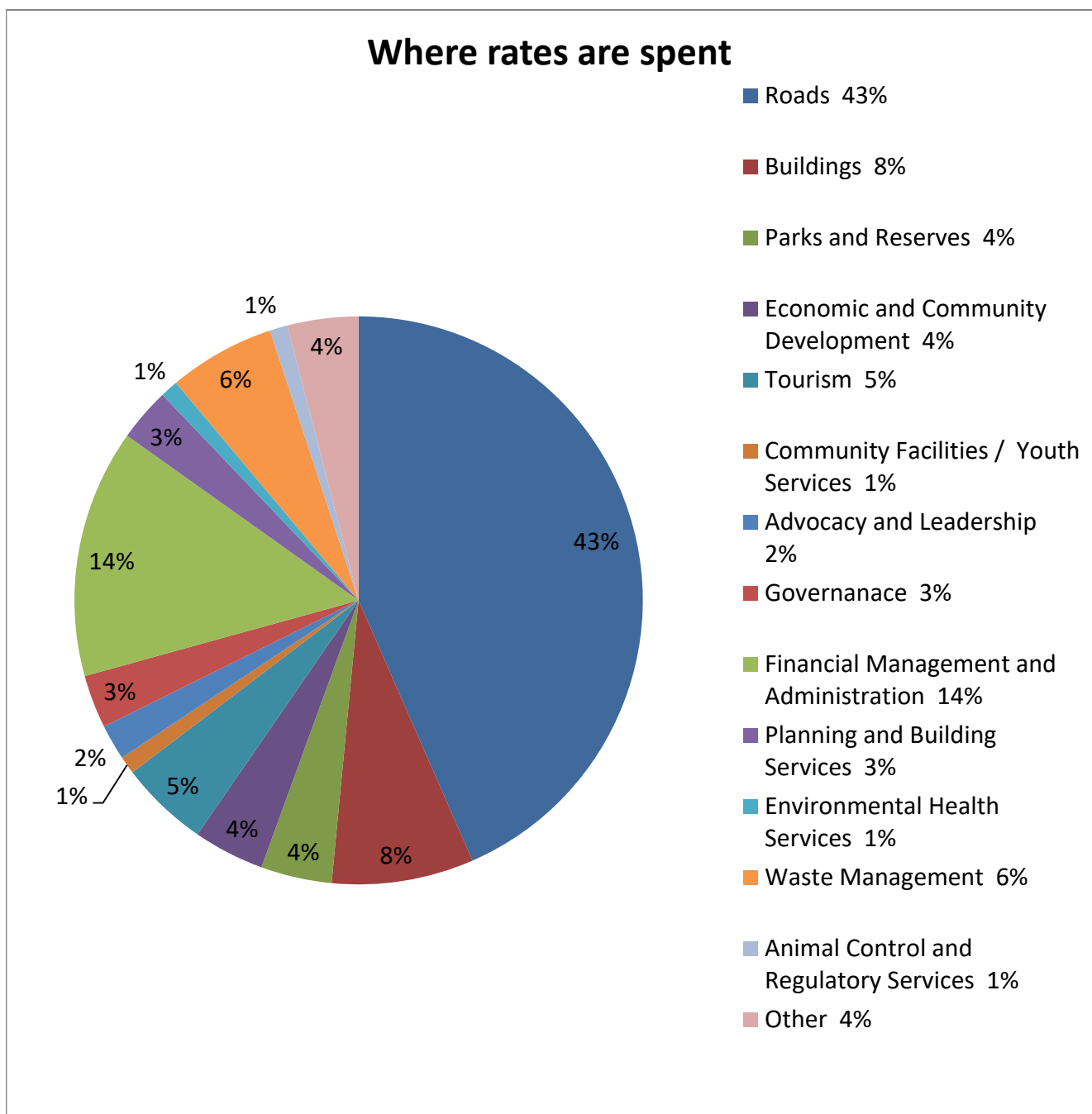
8. Strategic Objectives



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 2018/19 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



2018/2019 Annual Plan and Budget

Overview & Annual Plan

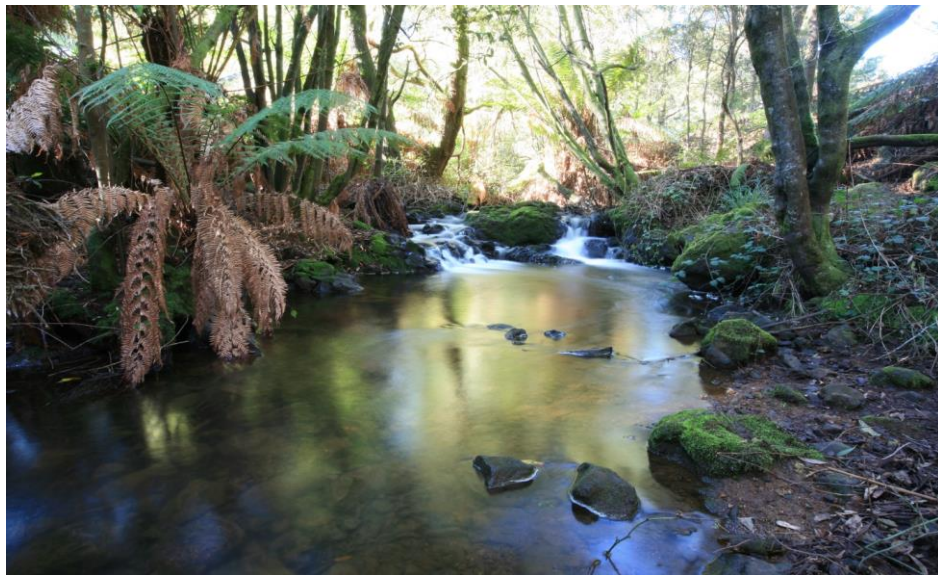


Photo: John Knowles

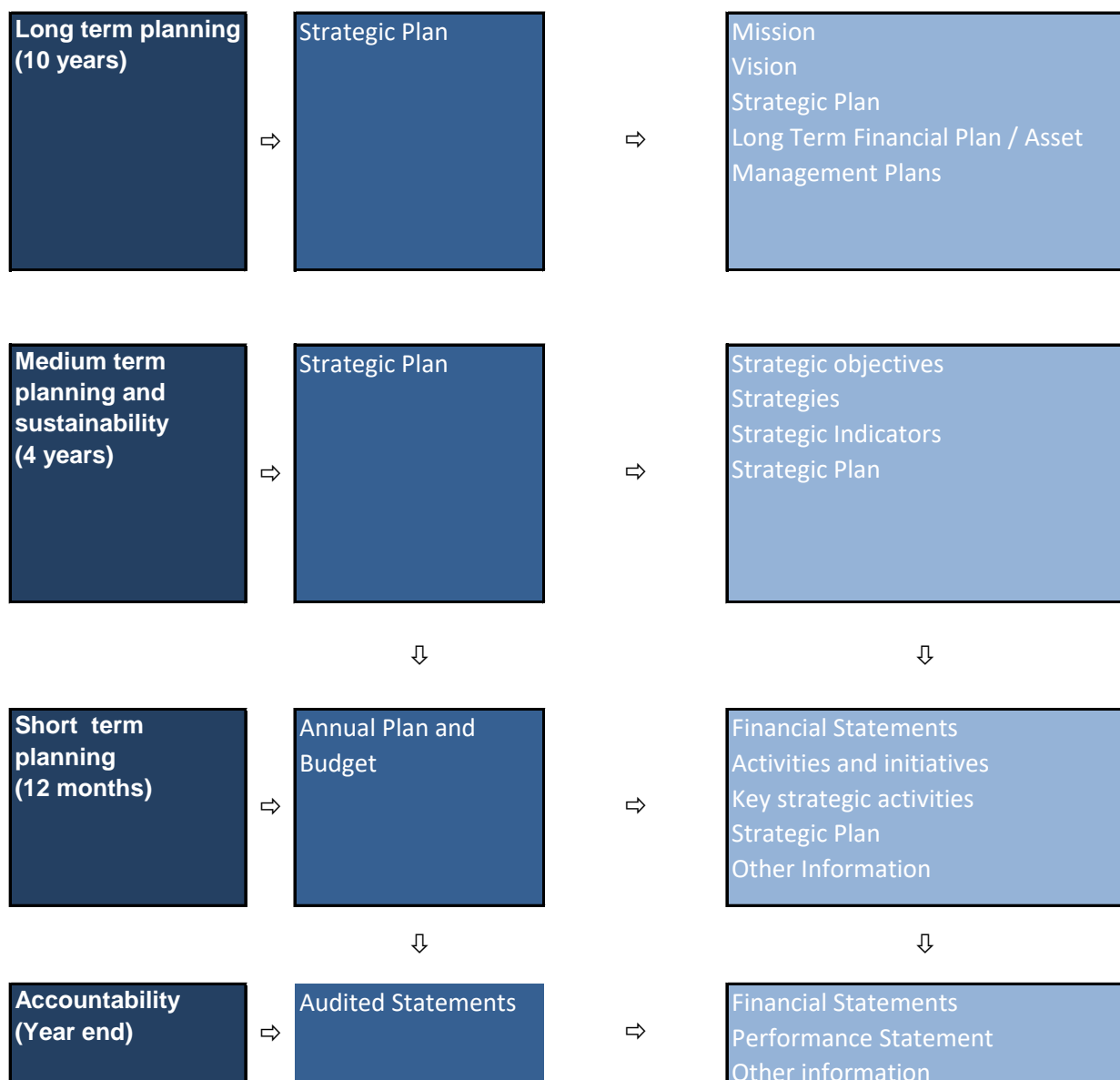
Overview

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

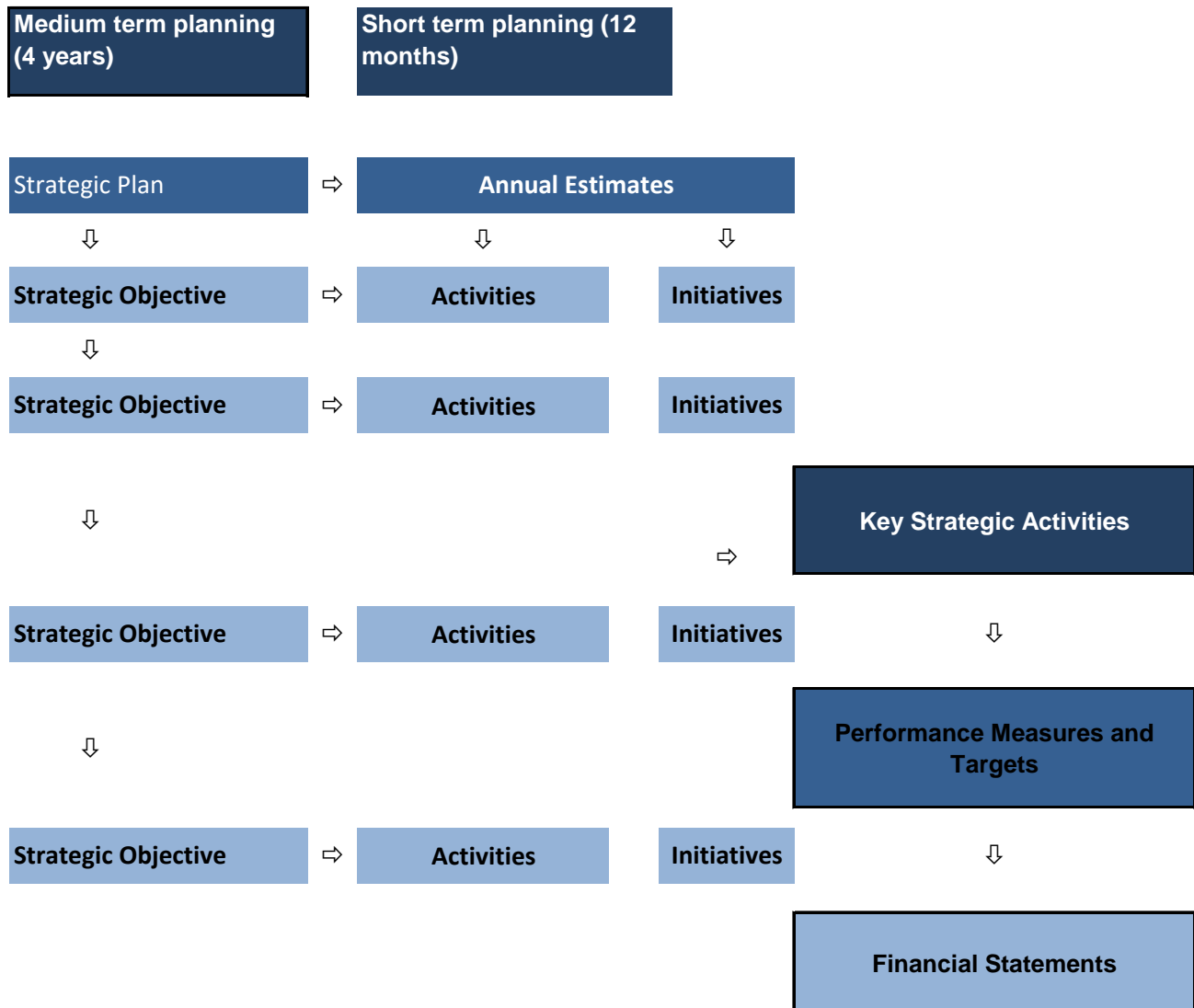
1.3 Strategic Objectives

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 2018/19 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:



Activities, Initiatives and Key Strategic Activities

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.	4,441,621 (1,402,237)	4,662,690 (488,613)
		3,039,384	4,174,077

Initiatives - Operating

- Further integrate the sharing of equipment and other resources into the normal operating practices of Kentish and Latrobe workforce

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 (\$616,000 carried forward from 2017/18)
- Work with the Department of State Growth to address safety concerns at the intersection of Main Street and Spring Street in Sheffield (\$68,000 carried forward from 2017/18)
- Continue to progress a solution regarding road access to Lorinna (\$1.76 million including \$985,000 carried forward from 2017/18)
- Rectify approximately 900 metres of undulation on Nook Road in the vicinity of the creek crossing towards the intersection with West Nook Rd (\$200,000)
- Extend partially-indented parking on the west side of High Street as proposed in the 'Sheffield Refresh' Report (\$138,000)
- Install local area traffic management measures in Roland Court, Sheffield (\$20,000 carried forward from 2018/19)
- Construct a new section of unsealed track along Victoria Street. This track, proposed in the 'Sheffield Refresh' Report completes a link from the Sheffield trail head of the Wild Mersey Mountain Bike Trail to the central business district of Sheffield. The link will extend from Henry Street to Spring Street and through the Recreation Reserve, around the top of the oval to the start of the trail at East Victoria Street/George Street. The total estimated cost is \$110,000, including \$50,000 of Sheffield Refresh implementation funding carried forward from 2017/18.
- Complete annual road re-seal program (\$450,000) and annual unsealed road re-sheeting program (\$350,000)
- Renew the Gowrie Creek Bridge on O'Neills Road (\$163,000)
- Construct a footpath south on Claude Rd (formerly known as Spring Street) to provide improved pedestrian access to the growing industrial area. (\$50,000)
- Extend footpath connection by 92 metres in Albert Street, Sheffield (\$23,000 carried forward from 2017/18)
- Construct two disabled parking bays at Railton Bowls Club (\$13,000)

- Install additional barrier rail on Cradle Mountain Road south of Wilmot (\$25,000)
- Stabilise creek alignment and locally reconstruct Lower Beulah Road approximately 1 kilometre from Bridle Track intersection (\$125,000)
- Construct a retaining structure to lower side of Staverton Road (near RA1096) (\$50,000)
- Construct stage one of the Wilmot Streetscape Project (\$150,000). The full streetscape project is to be completed over the next three years with a total estimated cost of \$370,000.
- Review and rationalise the plant used across Kentish and Latrobe Councils and replace plant as required \$325,000 including \$267,000 carried forward from 2017/18

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 Review Transport Services Asset Management Plan.	March	Review completed
1.1.3 Maintain a policy of free parking within the municipality.	Ongoing	Continued free parking
1.1.4 Incorporate shared pathways including for mobility scooters where feasible.	Ongoing	Shared pathways constructed
1.1.5 Continue the Kentish and Latrobe Community Road Safety Committee	Ongoing	Road safety initiatives implemented
1.1.6 Progress options to upgrade access to Lorinna.	Short term	Access improved
1.1.7 Review speed limits through the towns and villages as requested.	Ongoing	Measures implemented as required
1.1.8 Encourage landowners to maintain nature strips with assistance provided for elderly/disabled persons.	Ongoing	Nature strips maintained
1.1.9 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.	49,300	53,000
		-	
		49,300	53,000

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.
- Construct nominal 300m of 375mm pipeline to drain from rear 127 Main Street to Dodder Rivulet (\$53,000).

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.	807,695	1,096,290
		(236,599)	-
		571,096	1,096,290

Initiatives - Capital

- Complete the extension of the change rooms at the Sheffield Recreation Ground (\$600,000 in addition to the \$87,000 carried forward from 2017/18)
- Complete replacement of Goliath Park Toilets (\$138,000 carried forward from 2017/18)
- Construct Wild Mersey Mountain Bike Trail trailhead facilities at Sheffield recreation ground including toilets, showers and bike wash down facilities (\$170,000)
- Refurbish the Sheffield Visitor Information Centre (\$38,000)
- Develop 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 (\$40,000)
- Update audio-visual equipment at Sheffield Town Hall (\$18,000)
- Upgrade existing heating at Wilmot Hall (\$5,000 carried forward from 2017/18)

Initiatives - Operating

- Refresh the toilets at the Railton Recreation Ground (\$15,000)
- Install glass entry doors at Railton Neighbourhood Centre (\$5,000)

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.	399,087 816,175 1,215,262	893,330 (817,680) 75,650

Initiatives - Capital

- Construct stage 1 of the Kentish trails in the Wild Mersey Mountain Bike Trails (\$840,180 including \$317,600 carried forward from 2017/18)

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)
- Develop themed town entries at Wilmot (\$10,000).
- Install directional signage to delineate launch/ retrieval preparation parking only areas at Kentish Park \$11,000 and provide specific car-with-trailer parking (\$16,000 carried forward from 2017/18)
- Provide a new day use area (\$10,000 carried forward from 2017/18) and upgrade informal walking tracks (\$7,750 carried forward from 2017/18) at Kentish Park

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

A strong local economy improves local employment opportunities and provides a broader range of services, facilities and infrastructure to the benefit of both the business and residential sectors. The range and quality of community services and events offered within the area plays a key role in making the Kentish area a special place to live by fostering community pride and involvement.

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.	448,509 (917,387) (468,878)	- 300,000 300,000

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

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

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.	511,632 (445,730)	315,000
		65,902	315,000

Initiatives - Capital

- Purchase land to enable expansion of the Redwater Creek Railway site in Sheffield as proposed in the Sheffield Refresh report (\$315,000)

Initiatives - Operating

- Work with Latrobe Council to develop a website and marketing plan for Wild Mersey Mountain Bike Trails (\$15,000)
- 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-Central Coast region as a holistic, exciting and diverse tourism destination
- Investigate developing a Kentish Art Strategy that will be the blueprint for the development and diversification of the Kentish art experience to position it as a must-see tourism experience in Tasmania
- 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
- Continue to lobby for state and federal financial assistance for the final stage of the Wild Mersey Mountain Bike Trails in Kentish
- Contribute towards Kimberley's Trail and Bell Mountain Trail upgrades, \$10,000

Key Strategies	Timeline	Performance Measure
2.2.1 Actively engage with on the Cradle Coast Authority 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.	67,098	-
		(2,000)	-
		65,098	-

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.	183,196	
		-	
		183,196	

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.	268,244 -	
		268,244	

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.	1,365,370 (721,485)	394,000
		643,885	394,000

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

- 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, \$300,000 carried forward from 2017/18)
- 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 2017/18)
- Replace fleet vehicles (\$69,000)

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.	236,719 (142,080)	
		94,639	
Building control	Providing statutory building services to the Municipality including processing of building permits, monitoring compliance and investigating complaints and illegal works.	101,136 (85,000)	
		16,136	

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.	88,907 (18,500)	
		70,407	

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).
- Provide labour, plant and materials support to assist Mount Roland Rivercare with lower catchment weed control (\$12,000)

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
4.3.3 Review the Council's Weed Management Plan (2007, reviewed 2010).	Short term	Plan received

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 (782,461) (182,272)	

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.	84,637 (55,300)	
		29,337	

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	4,875,042	5,697,703	(822,662)
2. Economic and Community Development	-337,878	1,027,239	(1,365,117)
3. Governance and Organisational Development	1,095,325	1,816,810	(721,485)
4. Planning and Development	28,248	1,111,589	(1,083,341)
Total Activities and Initiatives	5,660,736	9,653,341	(3,992,605)
Other Non-attributable	438,501		
Deficit Before Funding Sources	6,099,237		
General Rates	(4,462,808)		
General Revenue	(1,537,642)		
Capital Grants & Contributions	(1,006,293)		
Deficit/(Surplus) for the Year	(907,506)		

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 2017, the Australian Bureau of Statistics estimated population of the municipal area was 6,319 with a population growth rate of 0.3% per annum.

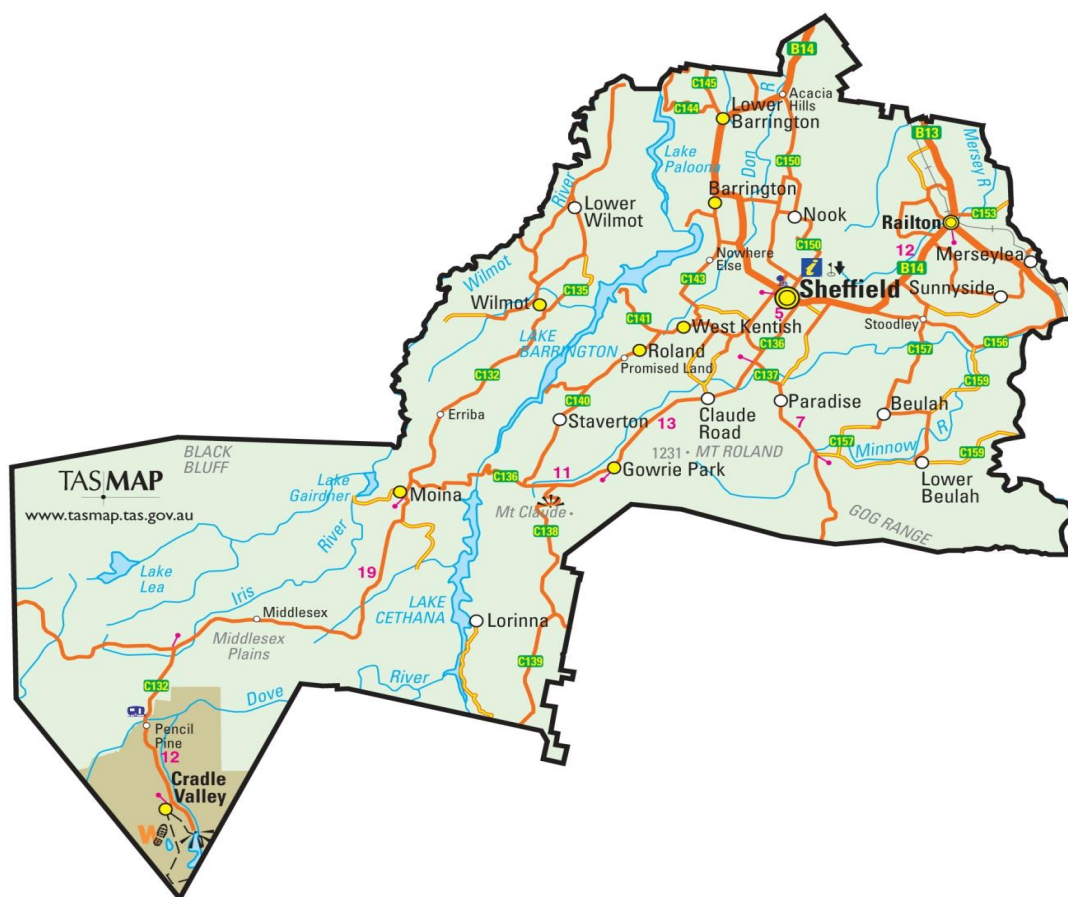
About one third of the population is in the towns of Railton and Sheffield, with the balance being spread across smaller townships and farming areas.

Property Profile

Property Type	Number of Properties June 2017 Actual	Number of Properties June 2018 Forecast
Commercial	92	89
Industrial	14	14
Primary Production	775	777
Public Institutions	32	32
Quarrying / Mining	8	8
Residential	884	886
Rural Residential	1,454	1,463
Sporting / Recreation	14	15
Vacant Land	389	386
Totals	3,662	3,670

Demographics and Geography

Population (as at 30 June 2017):	6,319
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:	3,670
(estimated at June 2018)	
Adjusted Assessed Annual Value of Rateable Properties (estimate as at June 2018):	\$48.9 million



Overview

3.2 External Influences

In preparing the 2018/19 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 2017 was 2.4%. Council has assumed a 2018/19 LGAT Council cost increase of 2.5%.
- 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 2018/19 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 2018/19 estimates which are included in this report are for the year 1 July 2018 to 30 June 2019 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 2019 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.



2018/2019 Annual Plan and 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 2018/19 year.

4.1 Operating revenue

Revenue Types	Ref	Forecast 2017/18	Budget 2018/19	Variance
Rates	4.1.1	5,154,663	5,285,758	131,096
Statutory fees and fines	4.1.2	266,930	276,930	10,000
User fees	4.1.3	98,022	100,588	2,566
Grants - operating	4.1.4	3,003,111	2,798,423	(204,687)
Grants specifically for renewal of assets	4.1.5	678,067	488,613	(189,454)
Grants received specifically for new or upgraded assets	4.1.6	778,354	587,680	(190,674)
Reimbursements & contributions	4.1.7	267,786	570,985	303,199
Other income	4.1.8	765,687	724,687	(41,000)
Interest	4.1.9	180,000	190,000	10,000
Total revenue		11,192,619	11,023,665	(168,955)

4.1.1 Rates (\$131,000 or 2.5% rate yield increase)

Rates and Charges	Forecast 2017/18	Budget 2018/19	Variance
General Rate	4,350,000	4,462,808	112,808
Waste Management Rates	606,814	618,950	12,136
Fire Levies	197,848	204,000	6,152
Total Gross Rates and Charges	5,154,663	5,285,758	131,096

Council's budgeted rates yield, including fire levies, has increased by 2.5% on the 2017/18 forecast including an additional 0.5% new rates from growth. 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 to provide the additional services required due to the growth experienced in the Municipality.

Waste management rates or service charges are summarised as follows:

Service fee type	2017/18 Forecast		2018/19 Budget	
	Charge	Total	Charge	Total
Garbage bin service - large	\$240.33		\$245.14	
Garbage bin service - small	\$182.07	\$309,089	\$185.71	\$315,269
Recycling with garbage bin only	\$57.22	\$92,639	\$58.36	\$94,485
Waste facility access fee - Rural	\$99.88		\$101.88	
Waste facility access fee - Urban	\$27.05		\$27.59	
Waste facility access fee - Commercial	\$221.61	\$205,117	\$226.04	\$209,220
Total service charges		\$606,845		\$618,974

Analysis of operating budget

4.1.2 Statutory Fees and Fines (\$10,000 increase)

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

4.1.3 User Fees (\$3,000 increase)

User fees mainly comprise rental income from Council properties.

4.1.4 Grants - Operating (\$205,000 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 2017/18	Budget 2018/19	Variance
Commonwealth Grants Commission - base	761,209	768,821	7,612
Commonwealth Grants Commission - roads	593,457	599,392	5,935
Commonwealth Grants Commission - advance payment	1,368,213	1,368,213	-
National Disaster Recovery Reimbursements	216,234	-	(216,234)
Heavy Vehicle Motor Tax	60,000	60,000	-
Know your odds your grant	2,000	2,000	-
Community Road Safety	2,000	-	(2,000)
Total operating grants	3,003,113	2,798,425	(204,687)

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 2018/19 because all of the infrastructure repair work was completed by the end of the 2017/18 financial year.

4.1.5 Grants specifically for renewal of assets (\$189,000 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 2017/18	Budget 2018/19	Variance
Roads to Recovery - spent on asset renewal	678,067	488,613	(189,454)
Total non-operating grants	678,067	488,613	(189,454)

4.1.6 Grants specifically new or upgraded assets (\$191,000 decrease)

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 2017/18	Budget 2018/19	Variance
Black Spot Road Grants	145,000	-	(145,000)
Sheffield Recreation Ground Redevelopment	295,205	70,000	(225,205)
Sheffield Community Men's Shed	38,149	-	(38,149)
Wild Mersey Mountain Bike Trail Grants	300,000	517,680	217,680
Total non-operating grants	778,354	587,680	(190,674)

4.1.7 Reimbursements & contributions (\$303,000 increase)

Reimbursements and contributions are budgeted to increase by \$303,000 to \$571,000 mainly due to increased labour hire reimbursements from Latrobe Council.

Analysis of operating budget

4.1.8 Other Income (\$41,000 decrease)

Other income includes distributions from Tasmanian Water Corporation and commissions and retail sales made by the Sheffield Visitor Information Centre. The budgeted decrease in other income in 2018/19 is mainly due to a reduction in dividends from Tasmanian Water Corporation.

4.1.9 Interest Received (\$10,000 increase)

The interest earned during the year on Council's cash and investments is expected to increase mainly due to slightly higher average interest rates expected during 2018/19.

4.2 Operating expenditure

Expenditure type	Ref	Forecast	Budget	Variance
		2017/18	2018/19	
Employee costs	4.2.1	2,939,671	3,251,236	311,565
Materials and services	4.2.2	3,396,456	3,527,212	130,757
Depreciation and amortisation	4.2.3	2,775,675	2,835,675	60,000
Finance costs	4.2.4	86,266	79,296	(6,970)
Other expenses	4.2.5	496,357	422,830	(73,527)
Total operating expenditure		9,694,425	10,116,250	421,825

4.2.1 Employee costs (\$312,000 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. Most of the increase in wages relates to staff that are shared between Kentish and Latrobe Councils and the majority of the increase in wages during 2018/19 is offset by an increase in labour hire to Latrobe Council as highlighted in section 4.1.7 above.

4.2.2 Materials & contracts (\$131,000 increase)

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 increase by \$131,000. This increase includes an estimated \$100,000 of once-off costs relating to the establishment of common systems across the two councils.

4.2.3 Depreciation (\$60,000 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 2018/19 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 2017/18.

4.2.4 Finance Costs (\$7,000 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 (\$74,000 decrease)

Other expenses relates to a range of unclassified items including contributions to regional bodies and community groups, land tax, valuation fees as well as expense allocation adjustments. The decrease in budgeted expenditure for 2018/19 is mainly due to once-off event costs in 2017/18 including a contribution of \$60,000 towards the regional cost of hosting the Australian Masters Games.

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 2017/18	Budget 2018/19	\$ Variance
Net Surplus/(Deficit)	1,455,024	907,506	(547,519)
Adjustment for 2017/18 FAGs in advance	1,326,000	-	(1,326,000)
Adjustment for 2018/19 FAGs in advance	(1,368,213)	1,368,213	2,736,425
Adjustment for 2019/20 FAGs in advance	-	(1,368,213)	(1,368,213)
Grants specifically for renewal of assets	(678,067)	(488,613)	189,454
Capital Grants Specifically for New/Upgrading Assets	(778,354)	(587,680)	190,674
NDRRA (flood recovery) revenue	(216,234)	-	216,234
NDRRA (flood recovery) expenses	102,143	-	(102,143)
Underlying Surplus/(Deficit) - TAO method	(157,700)	(168,787)	(11,088)
Underlying Surplus/(Deficit) - including revenue for asset renewals	520,367	319,826	(200,542)

5. Analysis of budgeted cash position

This section analyses the expected cash flows from operating, investing and financing activities of the Council for the 2018/19 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 2017/18	Budget 2018/19	\$ Variance
Cash Flows from Operating Activities	5.1.1			
Rates		5,127,663	5,285,758	158,096
Statutory fees and fines		266,930	276,930	10,000
User Charges		98,022	100,588	2,566
Government Grants		4,282,111	2,798,423	(1,483,687)
Reimbursements		910,786	570,985	(339,801)
Interest		180,000	190,000	10,000
Other Receipts		765,687	724,687	(41,000)
Payments to suppliers		(4,189,456)	(3,527,212)	662,243
Payments to employees		(2,939,671)	(3,251,236)	(311,565)
Borrowing Costs		(86,266)	(79,296)	6,970
Other Payments		(496,357)	(422,830)	73,527
Net Cash provided by (or used in) Operating Activities		3,919,448	2,666,797	(1,252,652)
Cash Flows from Investing Activities	5.1.2			
	Ref	Forecast 2017/18	Budget 2018/19	\$ Variance
Grants specifically for renewal of assets		678,067	488,613	(189,454)
Grants Specifically for New/Upgrading Assets		778,354	587,680	(190,674)
Asset Renewals		(1,798,891)	(2,539,000)	(740,109)
New/Upgrade Assets		(1,675,396)	(4,875,310)	(3,199,914)
Net Cash provided by (or used in) Investing Activities		(2,017,866)	(6,338,017)	(4,320,151)
Cash Flows from Financing Activities	5.1.3			
Loan/Lease Repayments		(215,927)	(235,896)	(19,970)
Net Cash provided by (or used in) Financing Activities		(215,927)	(235,896)	19,970
Net Increase/(Decrease) in cash held		1,685,655	(3,907,117)	(5,592,772)
Opening Cash and cash equivalents		7,884,000	9,569,655	1,685,655
Closing Cash and cash equivalents		9,569,655	5,662,539	(3,907,117)

Analysis of budgeted cash position

5.1.1 Operating Activities (\$1,253,000 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 2017/18	Budget 2018/19	\$ Variance
Surplus/(Deficit)	1,455,024	907,506	(547,519)
Non-cash Items			
Depreciation and amortisation	2,775,675	2,835,675	60,000
Grants specifically for renewal of assets	(678,067)	(488,613)	189,454
Grants specifically for new/upgrading assets	(778,354)	(587,680)	190,674
Net Loss/(Gain) on disposal or revaluation of assets	43,170	(91)	(43,261)
	2,817,448	2,666,797	(150,652)
Change in Assets and Liabilities			
(Increase)/Decrease in Receivables	616,000	-	(616,000)
(Increase)/Decrease in Other Assets	1,279,000	-	(1,279,000)
Increase/(Decrease) in Payables	(786,000)	-	786,000
Increase/(Decrease) in Other Liabilities	(7,000)	-	7,000
Net Cash provided by Operating Activities	3,919,448	2,666,797	(1,252,652)

5.1.2 Cash Used - Investing Activities (\$4,320,000 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 2017/18 adding to the new 2018/19 projects.

5.1.3 Cash Used - Financing Activities (\$20,000 increase)

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

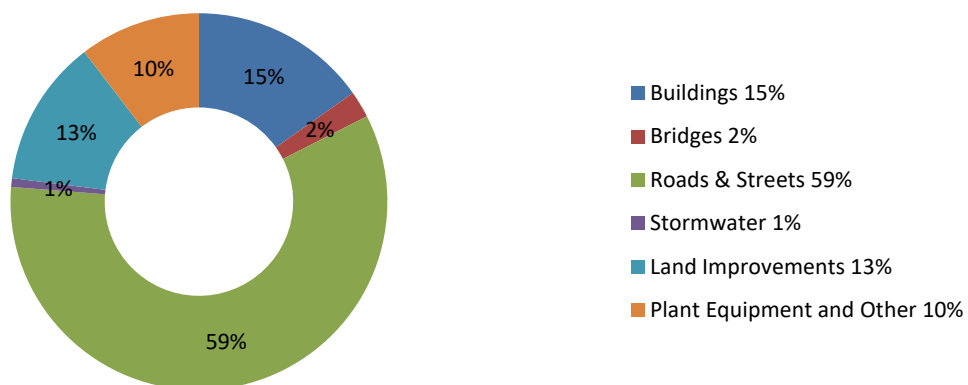
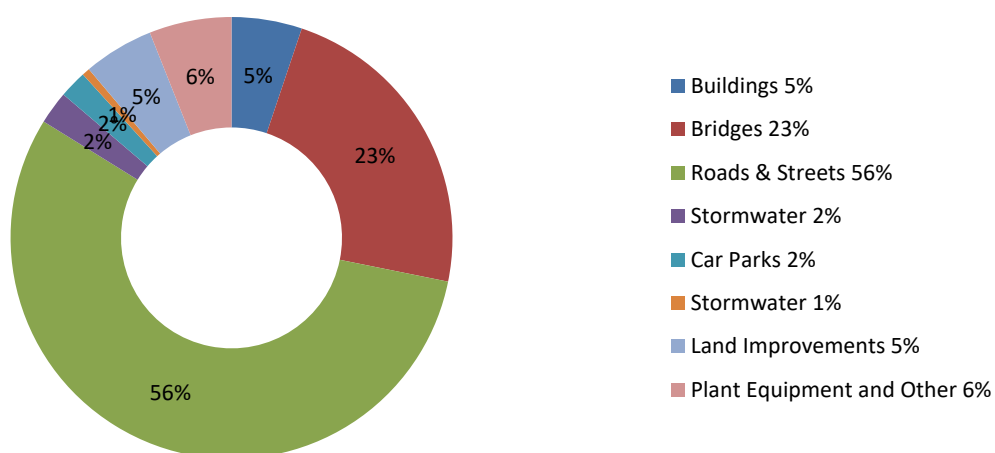
5.1.4 Net Increase/(Decrease) in Cash (\$3,907,000 decrease)

Overall, total cash and investments are forecast to decrease by \$3,907,000 to \$5.66 million at 30 June 2019.

6. Analysis of Capital budget

This section analyses the budgeted capital expenditure for the year 2018/19 and the source of funding for the capital budget.

Asset Classes	Ref.	Forecast 2017/18	Budget 2018/19	\$ Variance
Works carried forward				
Roads	6.1.1	196,649	1,743,690	1,547,041
Buildings		98,447	230,290	131,843
Bridges		436,841	-	(436,841)
Car Parks		-	-	-
Land Improvements		134,064	370,750	236,686
Stormwater		20,000	-	(20,000)
Plant & Equipment and Other		-	576,743	576,743
Total Works carried forward		886,001	2,921,473	2,035,472
New Works				
Land	6.1.2	-	315,000	315,000
Buildings	6.1.3	81,635	848,000	766,365
Bridges	6.1.4	367,552	163,000	(204,552)
Roads & Streets	6.1.5	1,748,060	2,418,000	669,940
Stormwater	6.1.6	64,325	53,000	(11,325)
Car Parks	6.1.7	70,400	13,000	(57,400)
Land Improvements	6.1.8	45,780	522,580	476,800
Plant Equipment and Other	6.1.9	210,534	160,257	(50,277)
Total New Works		2,588,286	4,492,837	1,904,551
Total Capital Works		3,474,287	7,414,310	3,940,023
Represented by:-				
Asset Renewals	6.1.10	1,798,891	2,539,000	740,109
New Assets/Upgrades	6.1.10	1,675,396	4,875,310	3,199,914
Total Capital Works		3,474,287	7,414,310	3,940,023

Analysis of Capital budget**Budgeted Total Capital Works 2018/19****Budgeted Total Capital Works 2017/18**

Analysis of capital budget

6.1.1 Carried forward works (\$2,921,000)

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 2017/18 year it is forecast that approximately \$2,921,000 of capital works will be incomplete and be carried forward into the 2018/19 financial year. Details of these projects are:

	\$
Roads	
Lorinna Access	984,690
Main St / Spring St intersection, Sheffield	80,000
Sheffield Eastern Town Entry Streetscape	636,000
Roland Court - Local Area Traffic Management	20,000
Footpaths	
Albert St - footpath connection near Drill Hall to 8 Albert St (92m)	23,000
Buildings	
Goliath Park Toilets	138,290
Wilmot Hall - upgrade the existing heating at the hall	5,000
Sheffield Recreation Ground – Change rooms redevelopment	87,000
Land Improvements	
Kentish Park - Specific car-with-trailer parking	16,000
Kentish Park - New day use area	10,000
Kentish Park - Upgrade informal walking tracks	7,750
Wilmot Cenotaph - all access ramp/path	7,000
Allowance for Sheffield Township Enhancement Projects	50,000
Kentish Mountain Bike Trails - Stage 1	280,000
Computers and Office Equipment	
Council Website Upgrade	10,000
IT Software Systems Renewal	300,000
Plant & Motor Vehicles	
Plant purchases to be confirmed (Plant 111 - 72 inch mower c/fwd)	25,000
Plant purchases to be confirmed (Plant 108 Truck & Flocon Replacement)	241,743

Total carried forward	2,921,473
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6.1.2 Land (\$315,000)

This total consists of an allocation for the potential purchase of two parcels of land adjacent to the Redwater Creek Railway site in Sheffield to facilitate expansion of the site used for the Steamfest event and other heritage and railway tourism activities.

6.1.3 Buildings (\$848,000)

Buildings include community facilities, municipal offices, sporting facilities and pavilions. For 2018/19 \$848,000 of new funds will be spent on buildings. The new projects included are; extension and redevelopment of the change room facilities at the Sheffield Recreation Precinct (\$600,000); construction of trailhead facilities for the Wild Mersey mountain bike trails at Sheffield Recreation Ground (\$170,000); refurbishment of the Kentish Visitor Information Centre (\$38,000); and concept planning and architectural design for redevelopment of the Sheffield Senior Citizens Building (\$40,000).

6.1.4 Bridges (\$163,000)

The 2018/19 budget includes renewal of the O'Niells Road/Gowrie Creek bridge (\$163,000).

Analysis of capital budget

6.1.5 Roads & Streets (\$2,418,000)

Roads and streets include local roads, footpaths and kerb and channel. For the 2018/19 financial year \$2.4 million of new funds will be spent on road projects. The more significant projects include; completion of a new road access to Lorinna (\$780,000); rectifying an undulating section of Nook Road (\$200,000); annual road re-seal program (\$450,000); annual unsealed road re-sheeting program (\$350,000); stabilise and reconstruct a section of Lower Beulah Road (\$125,000); and construct the first stage of the Wilmot streetscape project (\$150,000).

6.1.6 Stormwater (\$53,000)

The 2018/19 budget includes \$53,000 to upgrade stormwater adjacent to the Redwater Creek Railway site from the rear of 127 Main Street Sheffield to the Dodder Rivulet.

6.1.7 Car Parks (\$13,000)

In 2018/19 Council will construct two disabled parking bays at Railton Bowls Club (\$13,000)

6.1.8 Land Improvements (\$523,000)

Land improvements are structures not included in buildings and consists of construction of stage 1 of the Wild Mersey Mountain Bike Trail in Kentish (\$522,580) in addition to \$280,000 to be carried forward from 2017/18.

6.1.9 Plant, Furniture and Equipment (\$160,000)

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

6.1.9 Asset Renewal \$2.54 million and New/Upgrades Assets \$4.88 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 2017/18	Budget 2018/19	Variance
External				
Grants specifically for renewal of assets	6.2.1	678,067	488,613	(189,454)
Grants - specifically for new/upgraded assets	6.2.2	778,354	587,680	(190,674)
Total External Funding		1,456,421	1,076,293	(380,128)
Internal				
Unrestricted Cash & Investments	6.2.3	886,001	3,671,220	2,785,219
Operating	6.2.4	1,131,865	2,666,797	1,534,931
Total Internal Funding		2,017,866	6,338,017	4,320,151
Total Funding Sources		3,474,287	7,414,310	3,940,023

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 \$488,613 of capital grants expected for 2018/19 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 \$587,680 of capital grants expected for 2018/19 represents State and Commonwealth grants towards construction of the Wild Mersey Mountain Bike Trails in Kentish (\$817,600) and the balance of a Commonwealth grant towards the Sheffield Recreation Ground Redevelopment (\$70,000).

6.2.3 Unrestricted cash

Council has uncommitted cash and investments preserved from prior years to help fund the 2018/19 capital works program. In addition to the \$2,921,000 available from 2017/18 year to fund capital works in 2018/19, Council also had excess cash generated from operating activities in 2017/18 of \$2,787,583.

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 \$2.67 million will be generated from operations to fund the 2018/19 capital works program.

7. Key Financial Indicators

7.1 Financial Resources

The following table summarises the budgeted key financial results for the 2018/19 year as compared to the 2017/18 forecast results.

Indicator	Forecast 2017/18	Budget 2018/19	Projected			2017/18 Trend +/-
			2019/20	2020/21	2021/22	
Operating Result	1,455,024	907,506	166,411	169,357	196,667	+
Underlying result	(157,700)	(168,787)	(172,589)	(169,643)	(142,333)	-
Underlying result including revenue for asset renewals	520,367	319,826	166,411	169,357	196,667	-
Cash and Investments	9,569,655	5,662,539	5,177,982	5,702,257	6,543,783	-
Cash Flow from Operations	3,919,448	2,666,797	2,726,889	2,795,073	2,903,913	-
Capital Works	3,474,287	7,414,310	3,440,797	2,445,554	2,276,062	+
Asset Renewal	1,798,891	2,539,000	1,346,901	1,977,107	1,779,346	+
New/Upgraded Assets	1,675,396	4,875,310	2,093,896	468,447	496,716	+

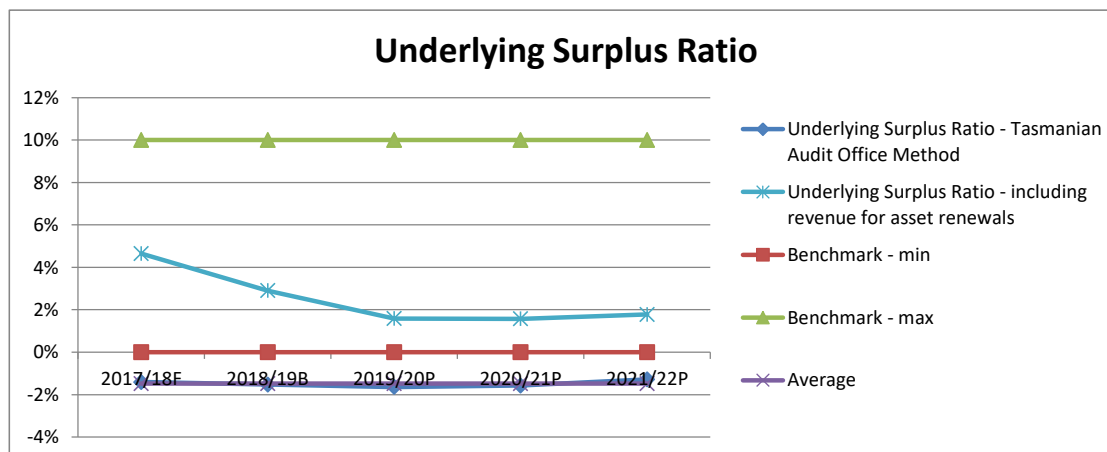
7.2 Key Financial Indicators

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.

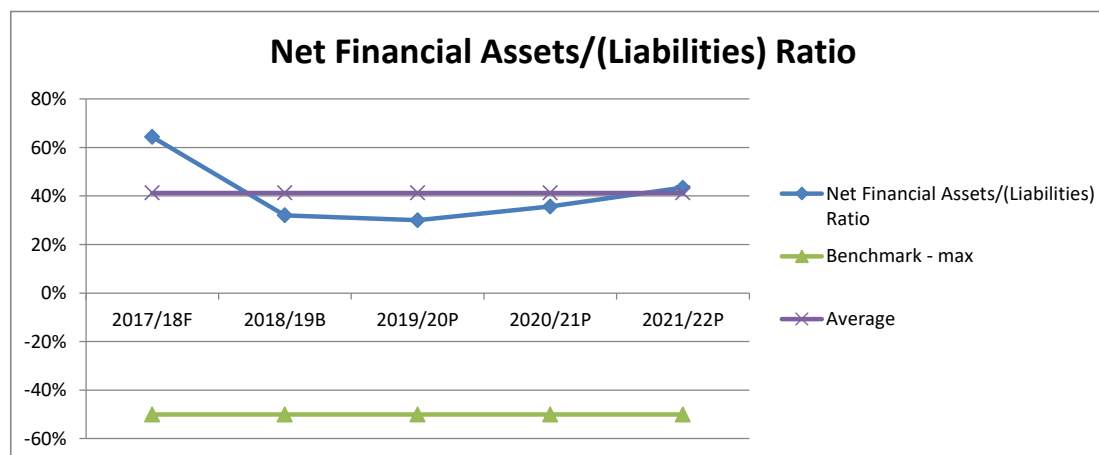
	2017/18F	2018/19B	2019/20P	2020/21P	2021/22P	Average
Underlying Surplus Ratio - Tasmanian Audit Office Method	-1%	-2%	-2%	-2%	-1%	-1%
Underlying Surplus Ratio - including revenue for asset renewals	5%	3%	2%	2%	2%	3%
Benchmark - min	0%	0%	0%	0%	0%	0%
Benchmark - max	10%	10%	10%	10%	10%	10%
	\$	\$	\$	\$	\$	\$
Underlying Surplus (excluding income to fund assets)	-157,700	-168,787	-172,589	-169,643	-142,333	-162,211
Underlying Surplus (excluding income to fund new or upgraded assets)	520,367	319,826	166,411	169,357	196,667	274,525
Recurrent Income	11,192,619	11,023,665	10,525,806	10,771,089	11,079,246	10,918,485



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.

	2017/18F	2018/19B	2019/20P	2020/21P	2021/22P	Average
Net Financial Assets/(Liabilities) Ratio	64%	32%	30%	36%	43%	41%
Benchmark - max	-50%	-50%	-50%	-50%	-50%	-50%
	\$	\$	\$	\$	\$	\$
Net Financial Assets/(Liabilities)	7,202,252	3,531,032	3,156,124	3,844,643	4,811,494	4,509,109
Recurrent Income	11,192,619	11,023,665	10,525,806	10,771,089	11,079,246	10,918,485

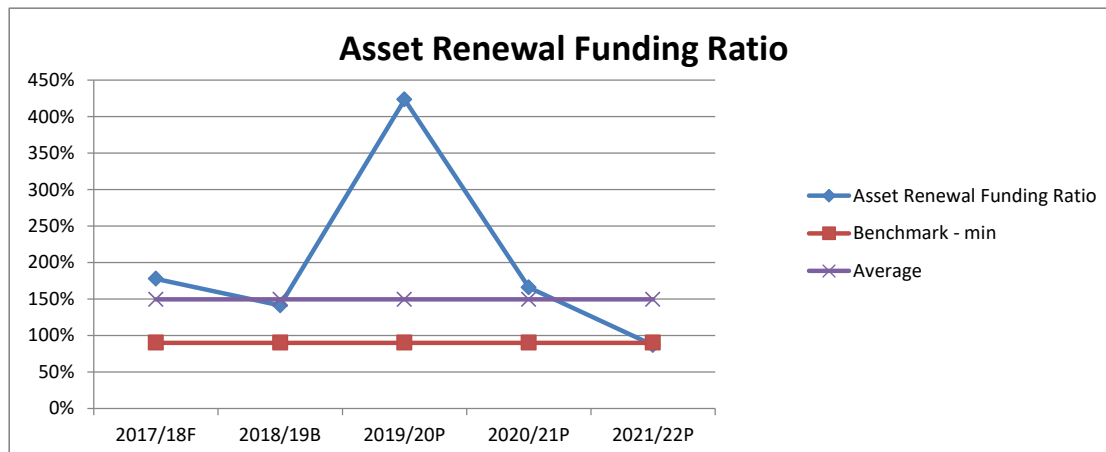


This ratio indicates Council's capacity to meet its financial obligations from its operating activities. Council's trend of maintaining positive ratios indicates that it has no net debt and that its ability to sustain additional debt is significant.

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

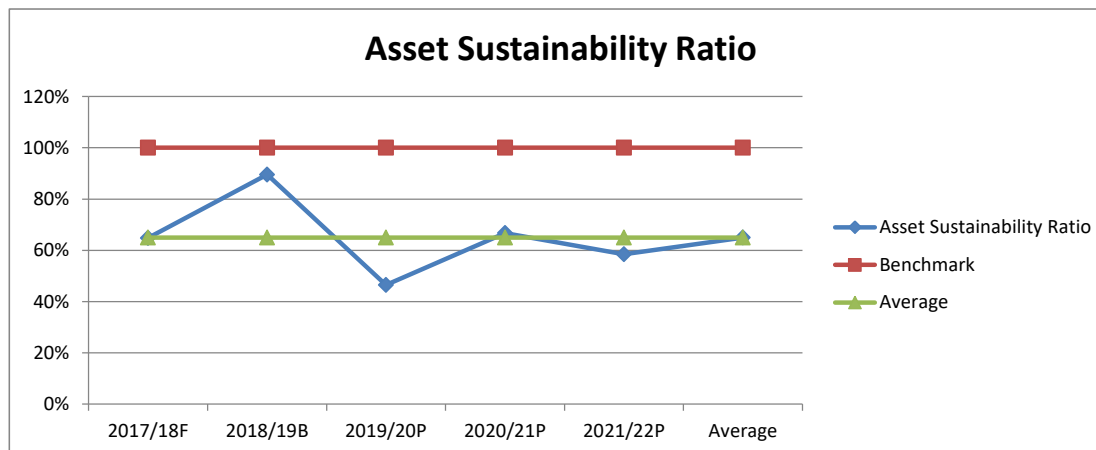
	2017/18F	2018/19B	2019/20P	2020/21P	2021/22P	Average
Asset Renewal Funding Ratio	178%	141%	423%	166%	87%	149%
Benchmark - min	90%	90%	90%	90%	90%	n/a
	\$	\$	\$	\$	\$	\$
Projected capital renewal outlays in Long Term Financial Plan	1,624	1,802	1,267	1,821	1,597	1,622
Projected capital renewal required 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

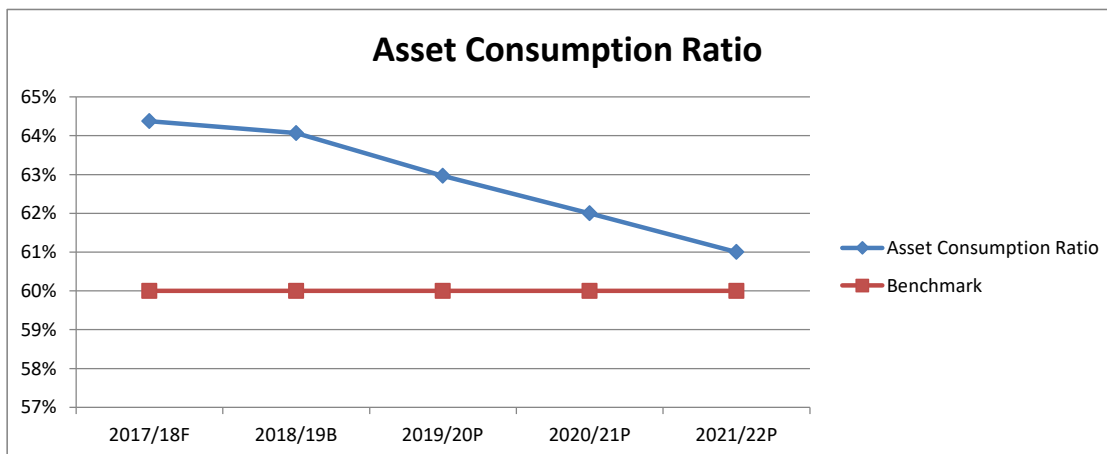
	2017/18F	2018/19B	2019/20P	2020/21P	2021/22P	Average
Asset Sustainability Ratio	65%	90%	46%	67%	58%	65%
Benchmark	100%	100%	100%	100%	100%	100%
Indicates if assets are being renewed at the same rate as they are being consumed						
	\$	\$	\$	\$	\$	\$
Capital expenditure on renewal of existing assets	1,798,891	2,539,000	1,346,901	1,977,107	1,779,346	1,888,249
Depreciation Expense	2,775,675	2,835,675	2,899,478	2,964,716	3,046,246	2,904,358



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 2019

	Forecast 2017/18	Budget 2018/19	Projected		
			2019/20	2020/21	2021/22
Income					
Rates & charges	5,154,663	5,285,758	5,417,902	5,553,350	5,719,951
Statutory fees and fines	266,930	276,930	285,238	293,795	302,609
User fees	98,022	100,588	103,605	106,713	109,914
Grants - operating	3,003,111	2,798,423	2,854,392	2,911,480	2,998,824
Grants specifically for renewal of assets	678,067	488,613	339,000	339,000	339,000
Grants specifically for new or upgraded assets	778,354	587,680			
Reimbursements & contributions	267,786	570,985	588,114	605,757	623,930
Other income	765,687	724,687	742,805	761,375	780,409
Interest	180,000	190,000	194,750	199,619	204,609
Total income	11,192,619	11,023,665	10,525,806	10,771,089	11,079,246
Expenses					
Employee costs	2,939,671	3,251,236	3,340,645	3,432,513	3,526,907
Materials and services	3,396,456	3,527,212	3,606,575	3,687,723	3,789,135
Depreciation and amortisation	2,775,675	2,835,675	2,899,478	2,964,716	3,046,246
Finance costs	86,266	79,296	79,296	72,544	64,949
Other expenses	496,357	422,830	433,401	444,236	455,342
Net loss on disposal of assets	43,170	(91)	-	-	-
Total expenses	9,737,595	10,116,159	10,359,395	10,601,732	10,882,579
Net surplus/(deficit)	1,455,024	907,506	166,411	169,357	196,667
Calculation of Underlying Result - Tasmanian Audit Office Method					
Net surplus/(deficit) above	1,455,024	907,506	166,411	169,357	196,667
Adjustment for 2017/18 advance FAG	1,326,000	-	-	-	-
Adjustment for 2018/19 advance FAG	(1,368,213)	1,368,213			
Adjustment for 2019/20 advance FAG		(1,368,213)			
Grants specifically for renewal of assets	(678,067)	(488,613)	(339,000)	(339,000)	(339,000)
Grants specifically for new or upgraded assets	(778,354)	(587,680)	-	-	-
NDRRA (flood recovery) revenue	(216,234)	-			
NDRRA (flood recovery) expenses	102,143	-			
Underlying surplus/(deficit)	(157,700)	(168,787)	(172,589)	(169,643)	(142,333)

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 2017/18	Budget 2018/19	Projected		
			2019/20	2020/21	2021/22
Underlying Surplus/(Deficit) - including revenue for asset renewals	520,367	319,826	166,411	169,357	196,667

Appendix A

Budgeted Statement of Cash Flows for the Year Ending 30 June 2019

	Forecast 2017/18	Budget 2018/19	Projected		
			2019/20	2020/21	2021/22
Cash Flows from Operating Activities					
Rates	5,127,663	5,285,758	5,417,902	5,553,350	5,719,951
Statutory fees and fines	266,930	276,930	285,238	293,795	302,609
User Charges	98,022	100,588	103,605	106,713	109,914
Government Grants	4,282,111	2,798,423	2,854,392	2,911,480	2,998,824
Reimbursements	910,786	570,985	588,114	605,757	623,930
Interest	180,000	190,000	194,750	199,619	204,609
Other Receipts	765,687	724,687	742,805	761,375	780,409
Payments to suppliers	(4,189,456)	(3,527,212)	(3,606,575)	(3,687,723)	(3,789,135)
Payments to employees	(2,939,671)	(3,251,236)	(3,340,645)	(3,432,513)	(3,526,907)
Borrowing Costs	(86,266)	(79,296)	(79,296)	(72,544)	(64,949)
Other Payments	(496,357)	(422,830)	(433,401)	(444,236)	(455,342)
Net Cash provided by (or used in) Operating Activities	3,919,448	2,666,797	2,726,889	2,795,073	2,903,913
Cash Flows from Investing Activities					
Grants specifically for renewal of assets	678,067	488,613	339,000	339,000	339,000
Capital Grants Specifically for New/Upgrading Assets	778,354	587,680	-	-	-
Payments for Property, Plant and Equipment					
Asset Renewals	(1,798,891)	(2,539,000)	(1,346,901)	(1,977,107)	(1,779,346)
New/Upgrade Assets	(1,675,396)	(4,875,310)	(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	(2,017,866)	(6,338,017)	(3,101,797)	(2,106,554)	(1,937,062)
Cash Flows from Financing Activities					
Loan/Lease Repayments	(215,927)	(235,896)	(109,649)	(164,244)	(125,325)
Net Cash provided by (or used in) Financing Activities	(215,927)	(235,896)	(109,649)	(164,244)	(125,325)
Net Increase/(Decrease) in cash held	1,685,655	(3,907,117)	(484,557)	524,275	841,526
Opening Cash and cash equivalents	7,884,000	9,569,655	5,662,539	5,177,982	5,702,257
Closing Cash and cash equivalents	9,569,655	5,662,539	5,177,982	5,702,257	6,543,783

Appendix A

Estimated Balance Sheet as at 30 June 2019

	Forecast 2017/18	Budget 2018/19	Projected 2019/20	Projected 2020/21	Projected 2021/22
Assets					
Current Assets					
Cash and cash equivalents	9,569,655	5,662,539	5,177,982	5,702,257	6,543,783
Receivables	410,000	410,000	410,000	410,000	410,000
Inventories	13,000	13,000	13,000	13,000	13,000
Other Assets	169,000	169,000	169,000	169,000	169,000
Total Current Assets	10,161,655	6,254,539	5,769,982	6,294,257	7,135,783
Non-current Assets					
Financial Assets	18,000	18,000	18,000	18,000	18,000
Investment in associates	1,076,000	1,076,000	1,076,000	1,076,000	1,076,000
Investment in Water Corporation	6,814,000	6,814,000	6,814,000	6,814,000	6,814,000
Property, plant and infrastructure	119,465,442	124,044,077	124,585,396	124,066,234	123,296,050
Total Non-current Assets	127,373,442	131,952,077	132,493,396	131,974,234	131,204,050
Total Assets	137,535,098	138,206,616	138,263,378	138,268,491	138,339,833
Liabilities					
Current Liabilities					
Payables	600,000	600,000	600,000	600,000	600,000
Financial liabilities	235,896	156,649	164,244	125,325	133,712
Provisions	350,000	350,000	350,000	350,000	350,000
Trust funds and deposits	304,000	304,000	304,000	304,000	304,000
Total Current Liabilities	1,489,896	1,410,649	1,418,244	1,379,325	1,387,712
Non-current Liabilities					
Financial liabilities	1,163,507	1,006,858	889,615	764,290	630,578
Provisions	124,000	124,000	124,000	124,000	124,000
Total Non-current Liabilities	1,287,507	1,130,858	1,013,615	888,290	754,578
Total Liabilities	2,777,404	2,541,507	2,431,858	2,267,615	2,142,290
Net Assets	134,757,694	135,665,109	135,831,520	136,000,877	136,197,544
Equity					
Accumulated Surplus	40,290,694	41,198,109	41,364,520	41,533,877	41,730,544
Physical Asset Revaluation Reserves	93,543,000	93,543,000	93,543,000	93,543,000	93,543,000
Revaluation Reserve - investment in associate	282,000	282,000	282,000	282,000	282,000
Water Corporation Investment Reserve	642,000	642,000	642,000	642,000	642,000
Total Equity	134,757,694	135,665,109	135,831,520	136,000,877	136,197,544

Appendix B					
Budgeted New Capital Expenditure 2018/19 Projects					
Road Reconstructions and General Roads Projects					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Extend partially-indented parking on west side of High Street			138,000		138,000
Old Paradise Road - drainage upgrade	Drainage upgrade (extra culverts various locations)		15,000		15,000
Intersection Sealing - gravel to sealed road junctions	priority projects determined annually	-		25,000	25,000
Lorinna Access	Progress solution	702,000		78,000	780,000
Nook Road	Rectify undulations in vicinity of creek crossing towards intersection with West Nook Rd-900m	-	120,000	80,000	200,000
Unsealed road along Victoria Street - Henry Street to start of the mountain bike trail - completion of works started in 2017/18	Henry Street to Spring Street and through the Recreation Reserve, around the top of the oval to the start of the Trail at East Victoria Street/George Street.	60,000			60,000
Total Road Reconstructions		762,000	273,000	183,000	1,218,000
Road Resealing/Re-sheeting					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Sealed Roads - Reseal Program	Annual Allocation			450,000	450,000
Unsealed Roads - Resheeting Program	Annual Allocation			350,000	350,000
Total Road Sealing/Resealing		-	-	800,000	800,000
Other Road Assets					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Cradle Mountain Road barrier rail	South of Wilmot 40m and 90m sections	25000			25,000
Lower Beulah Road - Approx. 1km from Bridle Track	Stabilise creek alignment and locally reconstruct road	30000	70000	25000	125,000
Wilmot Streetscape - Stage 1 of 3	Construction of works scoped, designed surveyed etc. in 2017/18	-	150,000	-	150,000
Staverton Road (near RA1096)	Construct retaining structure to lower side	30000	20000		50,000
		85,000	240,000	25,000	350,000

Footpaths					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Claude Road (formerly Spring St)	South from Main St Intersection - Footpath & Lighting	50,000			50,000
Total Footpaths		50,000	-	-	50,000
Bridges					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
GOWRIE Creek Bridge	ONEILLS RD			163,000	163,000
Total Bridges		-	-	163,000	163,000
Car Parks					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Railton Bowls Club	Disabled parking bays (2)	13,000			13,000
Total Car Parks		13,000	-	-	13,000
Total Roads Capital Expenditure		910,000	513,000	1,171,000	2,594,000
Stormwater					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Redwater Creek Railway	Construct nominal 300m of 375mm pipeline to drain from rear 127 Main Street to Dodder Rivulet	53,000	-	-	53,000
Total Stormwater		53,000	-	-	53,000
Buildings					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Sheffield Recreation Precinct - Change facilities	Balance of project (\$130,000 budgeted in 2017/18)		600,000		600,000
Kentish Visitor Information Centre Refurbishment				38,000	38,000
Sheffield Senior Citizens Building Master Plan	Architectural design and concept plan including one-way traffic trial			40,000	40,000

Wild Mersey Terminus Facilities	Trailhead facilities at Sheffield recreation ground including toilets, showers and bike wash down facilities	170,000			170,000
Total Buildings		170,000	600,000	78,000	848,000
Land					
Land Adjacent to Redwater Creek Railway	Purchase portion of land at 135 and 161 Main St Sheffield	315,000			315,000
		315,000	-	-	315,000
Land Improvements - Parks and Reserves					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Kentish Mountain Bike Trails	Balance of Stage 1 (\$317,600 allowed in 2017/18 Budget)	522,580			522,580
Total Land Improvements		522,580	-	-	522,580
Computers and Office Equipment					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
PC & Printer Replacements	Annual replacements			15,000	15,000
Total Computers and Office Equipment		-	-	15,000	15,000
Plant & Motor Vehicles					
Project	Details	New	Upgrade	Renewal	2018/19 Budget
Vehicle Replacement - ECDM	Replace Isuzu Dmax ute			23,000	23,000
Vehicle Replacement - Pool	replace Subaru (subject to business case)			23,000	23,000
Vehicle Replacement - Pool	Replace Isuzu MUX wagon			23,000	23,000
Plant purchases add to carry fwd funds	Plant 108 Truck & Flocon Replacement)			58,257	58,257
Sheffield Town Hall - audio/visual equipment				18,000	18,000
Total Plant & Motor Vehicles		-	-	145,257	145,257
Total Capital Expenditure (2018/19 Projects)		1,970,580	1,113,000	1,409,257	4,492,837

Appendix B

Forecast Capital Expenditure Carried Forward from 2017/18

Roads

Description

Lorinna Access
Main St / Spring St intersection, Sheffield
Sheffield Eastern Town Entry Streetscape
Roland Court - Local Area Traffic Management

Roads Total

New/ Upgrade	Renewal	Total
984,690		984,690
68,000	12,000	80,000
100,000	536,000	636,000
20,000		20,000
1,172,690	548,000	1,720,690

Footpaths

Description

Albert St - footpath connection near Drill Hall to 8 Albert St (92m)

Footpaths Total

New/ Upgrade	Renewal	Total
23,000		23,000
23,000	-	23,000

Buildings

Description

Goliath Park Toilets
Wilmot Hall - upgrade the existing heating at the hall
Sheffield Recreation Ground – Change rooms redevelopment

Buildings Total

New/ Upgrade	Renewal	Total
138,290		138,290
	5,000	5,000
87,000		87,000
225,290	5,000	230,290

Land Improvements

Description

Kentish Park - Specific car-with-trailer parking
Kentish Park - New day use area
Kentish Park - Upgrade informal walking tracks
Wilmot Cenotaph - all access ramp/path
Allowance for Sheffield Township Enhancement Projects
Kentish Mountain Bike Trails - Stage 1

Land Improvements Total

New/ Upgrade	Renewal	Total
16,000		16,000
10,000		10,000
7,750		7,750
7,000		7,000
50,000		50,000
280,000		280,000
370,750	-	370,750

Computers and Office Equipment

Council Website Upgrade
IT Software Systems Renewal

New/ Upgrade	Renewal	Total
	10,000	10,000
	300,000	300,000
-	310,000	310,000

Plant & Motor Vehicles

Plant purchases to be confirmed (Plant 111 - 72 inch mower c/fwd)
Plant purchases to be confirmed (Plant 108 Truck & Flocon Replacement)

Plant Total

	25,000	25,000
	241,743	241,743
-	266,743	266,743

Total Capital Works Carried Forward

1,791,730	1,129,743	2,921,473
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Appendix C

Rates Resolution 2018/19

That Council make rates and charges for the period 1st July 2018 to 30th June 2019 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 2018 and ending 30th June 2019 consisting of two components:

- (a) a rate of 5.727 cents in the dollar on the assessed annual value of the land; and
- (b) a fixed charge of \$363.

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 6.300 cents in the dollar on the assessed annual value of the land
- ii) for land used for commercial purposes, vary the general rate to 9.164 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 7.445 cents in the dollar on the assessed annual value of the land;
- iv) for land used for public purposes, vary the general rate to 10.882 cents in the dollar on the assessed annual value of the land;
- v) for land used for industrial purposes, vary the general rate to 12.027 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 12.027 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:

Appendix C

- (a) the maximum percentage increase is 2%; 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 2017.

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 2018 and ending on the 30th June 2019, 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) \$185.71 for 140 litre bin;
 - (ii) \$245.14 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 \$27.59 for all land to which Council supplies or makes available a waste removal service
 - ii. A transfer station access fee of \$101.88 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;

Appendix C

- iii. A transfer station access fee of \$27.59 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 \$226.04 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 \$58.36 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 0.405444 cents in the dollar of the assessed annual value of such land;
 - ii. for land within the Railton Volunteer Fire Brigade District 0.405444 cents in the dollar of the assessed annual value of such land;
 - iii. for general land 0.370946 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 \$40.00.

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 2018;
 - II. the second instalment on or before 31st October 2018;
 - III. the third instalment on or before 28th February 2019 and
 - IV. the fourth instalment on or before 30th April 2019.

Appendix C

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 2018.
- d) Pursuant to Section 130 of the *Local Government Act 1993* a discount on the current year rates and charges of 1.20 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 2018.

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 0.02413% (8.81% 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.

Appendix D - Other Rating Information 2018/19

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 19 June 2018. 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

2018/19 Rates Details

General rates revenue is budgeted to increase by 2% however property valuation adjustment factors issued by the Valuer-General applying from 1 July 2017 would have led to significant changes to the distribution of the rates burden amongst ratepayers.

To reduce volatility in rates, the rate increase caps adopted for 2017/18 will be retained to ensure that the maximum rate increase for most ratepayers in the municipality will be 2% (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 2017...

A fixed rate of \$363.00 will apply for each rateable property for 2018/19 together with a rate based on cents in the dollar of Assessed Annual Value.

The general rate is set at 5.727 cents in the dollar of adjusted Assessed Annual Value for 2018/19.

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

Category of Property	2018/19 % of General Rate
Residential	100%
Rural Residential	110%
Primary Production	130%
Recreation	100%
Commercial	160%
Industrial	210%
Mining	210%
Community Services	190%
Vacant	100%

Appendix D - Other Rating Information 2018/19

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 2018/19 (excluding properties that have increased in value due to undertaking improvements after 1 July 2017).

Differential Rating Categories	2017/18 Cents per \$/AAV	2018/19 Cents per \$/AAV	2018/19 \$ Fixed Charge	Average % Rate increase per Property	Average \$ Rate increase per Property
Residential	5.615	5.7273	363	2.0%	17.28
Recreation	5.615	5.727	363	0.6%	13.06
Rural Residential	6.176	6.3	363	2.0%	22.28
Primary Production	7.299	7.445	363	1.9%	28.66
Commercial	8.984	9.164	363	2.0%	83.99
Industrial	11.791	12.027	363	2.0%	232.07
Mining	11.791	12.027	363	2.0%	14.95
Community Services	10.668	10.882	363	2.0%	49.10
Vacant	5.615	5.727	363	3.5%	17.55

Garbage and Waste Services reflected as Service Charges

	2017/18	2018/19
Estimated cost to deliver service	\$607,000	\$619,000
Represented by:-		
Garbage collection and disposal	\$309,000	\$315,000
Recycling	\$93,000	\$95,000
Transfer station	\$205,000	\$209,000
Charge to ratepayers	\$607,000	\$619,000

Waste and Garbage Service components applicable to rateable properties

	2017/18	2018/19
Waste Access fee – residential with bin service	\$27.05	\$27.59
Waste access fee – rural with no bin service- with dwelling	\$99.88	101.88
Waste access fee – rural with no bin service – vacant land	\$27.05	\$27.59
Waste access fee – commercial	\$221.61	\$226.04

Garbage and recycling pick up service

Large bin	\$240.33	\$245.14
Small bin	\$182.07	\$185.71
Recycling activity	\$57.22	\$58.36

Appendix D - Other Rating Information 2018/19

Rates and Charges Policy

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Garbage and Waste Services reflected as Service Charges

	2017/18	2018/19
Estimated cost to deliver service	\$607,000	\$619,000
Represented by:-		
Garbage collection and disposal	\$309,000	\$315,000
Recycling	\$93,000	\$95,000
Transfer station	\$205,000	\$209,000
Charge to ratepayers	\$607,000	\$619,000

Waste and Garbage Service components applicable to rateable properties

	2017/18	2018/19
Waste Access fee – residential with bin service	\$27.05	\$27.59
Waste access fee – rural with no bin service- with dwelling	\$99.88	101.88
Waste access fee – rural with no bin service – vacant land	\$27.05	\$27.59
Waste access fee – commercial	\$221.61	\$226.04

Garbage and recycling pick up service

Large bin	\$240.33	\$245.14
Small bin	\$182.07	\$185.71
Recycling activity	\$57.22	\$58.36



Appendix E - Kentish Council

2018/19 Schedule of Fees and Charges


	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
ADMINISTRATION						
Facility Charges						
Sheffield Town Hall/Community Rooms/The Old Gallery						
<i>(Including Supper Room)</i>						
**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	\$ 28.18	\$ 2.82	\$ 31.00
Approved Sporting/Organised Activity for Community Members	Per Booking	D	GST	\$ 22.73	\$ 2.27	\$ 25.00
Professional Entertainment/Trade Use	Per Booking	D	GST	\$ 181.82	\$ 18.18	\$ 200.00
Preparation & Rehearsals for Above Use - Daily rate	Per Booking	D	GST	\$ 28.18	\$ 2.82	\$ 31.00
Preparation & Rehearsals for Above Use - Nightly rate	Per Booking	D	GST	\$ 41.82	\$ 4.18	\$ 46.00
Private Functions (E.g.. Weddings)	Per Booking	D	GST	\$ 181.82	\$ 18.18	\$ 200.00
PA System	Per Use	D	GST	\$ 68.18	\$ 6.82	\$ 75.00
Bond Portable Sound System	Per Booking	D	EXEMPT	\$ 100.00	\$ -	\$ 100.00
Portable Sound System	Per Use	D	GST	\$ 50.00	\$ 5.00	\$ 55.00
Portable Stage	Per Use	D	GST	\$ 27.27	\$ 2.73	\$ 30.00
Portable Town Hall Tables	Per Unit	D	GST	\$ 9.09	\$ 0.91	\$ 10.00
Casual Hirer Public Liability Insurance	Per Use	D	GST	\$ 27.27	\$ 2.73	\$ 30.00
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						
	Per					
Bond for hire of projector	Booking	D	EXEMPT	\$ 150.00	\$ -	\$ 150.00
Hire of projector	Daily	D	GST	\$ 45.45	\$ 4.55	\$ 50.00
Lectern Hire	Daily	D	GST	\$ 22.73	\$ 2.27	\$ 25.00
Portable whiteboard (usage outside of town hall)	Daily	D	GST		\$ -	
Marquee Hire to community organisations only - \$200 bond	Per event	D	GST	\$ 45.45	\$ 4.55	\$ 50.00



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2018/19 Schedule of Fees and Charges

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	\$ 4.00	\$ 0.40	\$ 4.40
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		FREE
Brochure Advertising - Non-Kentish Business (DL)	Annual	D	GST	\$ 56.36	\$ 5.64	\$ 62.00
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	\$ 63.64	\$ 6.36	\$ 70.00
Brochure Advertising - Non-Kentish Business (additional brochure)	Annual	D	GST	\$ 28.18	\$ 2.82	\$ 31.00
Frame Display - Kentish Business	Annual	D	GST	\$ -	\$ -	\$ -
Frame Display - Non-Kentish Business	Annual	D	GST	\$ -	\$ -	\$ -
Website Listing, Social Media Interactions	Annual	D	GST	FREE	\$ -	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	\$ 22.73	\$ 2.27	\$ 25.00
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	\$ 350.00	\$ -	\$ 350.00
Permit Authority – multiple dwelling			Exempt	\$ -	\$ -	\$300 plus 50% Permit Authority fee per additional unit
Class 10 Shed/garage						
Permit Authority			Exempt	\$ 275.00	\$ -	\$ 275.00
Class 2 to 9 – Commercial/Industrial						
Permit Authority			Exempt	\$ 450.00	\$ -	\$ 450.00
Building Administration Levy			Exempt	\$ -	\$ -	0.1% of estimated cost of works
BCIT Levy (Training)			Exempt	\$ -	\$ -	0.2% of estimated cost of works

 Appendix E - Kentish Council 2018/19 Schedule of Fees and Charges						
Category 3 Building Works - Notifications (registration & record keeping)						
Dwelling			Exempt	\$ 300.00	\$ -	\$ 300.00
Shed			Exempt	\$ 200.00	\$ -	\$ 200.00
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						
(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	\$ 250.00	\$ -	\$ 250.00
- With sanitary facilities – serviced area			Exempt	\$ 750.00	\$ -	\$ 750.00
(includes 3 mandatory inspections)						
- With sanitary facilities – unserviced area			Exempt	\$ 1,020.00	\$ -	\$ 1,020.00
(includes up to 5 mandatory inspections)				\$ -	\$ -	
Any additional Inspection			Exempt	\$ 100.00	\$ -	\$ 100.00
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	\$ 250.00	\$ -	\$ 250.00
- With sanitary facilities – serviced area			Exempt	\$ 550.00	\$ -	\$ 550.00
(includes 3 mandatory inspections)				\$ -	\$ -	
- With sanitary facilities – unserviced area			Exempt	\$ 720.00	\$ -	\$ 720.00
(includes up to 5 mandatory inspections)				\$ -	\$ -	
Any additional Inspection			Exempt	\$ 100.00	\$ -	\$ 100.00
Class 2 to 9 – Commercial/Industrial						
Permit Authority & Plumbing Surveyor			Exempt	\$ -	\$ -	\$450 < 500m ² floor area
			Exempt	\$ -	\$ -	\$750 > 500m ² floor area
Plus mandatory Inspections :						
- Roof drainage only (1)			Exempt	\$ 100.00	\$ -	\$ 100.00
- With sanitary facilities –serviced area			Exempt	\$ 300.00	\$ -	\$ 300.00
(includes 3 mandatory inspections)						
- With sanitary facilities –unserviced area			Exempt	\$ 720.00	\$ -	\$ 720.00
(includes up to 5 mandatory inspections)						
Each additional Inspection			Exempt	\$ 100.00	\$ -	\$ 100.00



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2018/19 Schedule of Fees and Charges

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	\$ 50.00	\$ -	\$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	\$ 150.00	\$ -	\$ 150.00
Class 1 building			Exempt	\$ 300.00	\$ -	\$ 300.00
Additional Functions						
	Head of Power					
Consent to building on land Statement of satisfaction for contaminated land	s.70 Building Act 2016		Exempt	\$ 400.00	\$ -	\$ 400.00
	s.14 & 58(4) Regulations 2016		Exempt	\$ 200.00	\$ -	\$ 200.00
Consent to build over or near a drain	s.73 Building Act 2016		Exempt	\$ 200.00	\$ -	\$ 200.00
Consent to occupy a non-dwelling building	s.308 Building Act 2016		Exempt	\$ 200.00	\$ -	\$ 200.00
Consent to fence off unbuilt land	s.309 Building Act 2016		Exempt	\$ 200.00	\$ -	\$ 200.00
Consent from Environmental Health Officer	s.13,70,157,182,216 Building Act 2016		Exempt	\$ 150.00	\$ -	\$ 150.00



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2018/19 Schedule of Fees and Charges

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
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	\$ 50.00	\$ -	\$50
Signs			Exempt	\$ 200.00	\$ -	\$200
Minor Residential (Dwelling extensions/outbuildings/ associated use & Demolition)			Exempt	\$ 300.00	\$ -	\$300
Major Residential – new dwelling			Exempt	\$ 410.00	\$ -	\$410
Multiple dwelling development			Exempt			\$750 – up to 4 units
			Exempt			\$1500 – over 4 units
Agricultural Shed – Rural Resource zone (storage purposes only only)			Exempt	\$ 300.00	\$ -	\$300
Commercial/Industrial – expansion to existing (less than \$50,000) and change of use			Exempt	\$ 500.00	\$ -	\$500
Minor Commercial/Industrial (up to \$500,000)			Exempt	\$ 750.00	\$ -	\$750
Major Commercial Industrial (over \$500,000)			Exempt	\$ 1,500.00	\$ -	\$1,500
Visitor Accommodation (unless building is owner's primary place of residence and no more than 4 bedrooms used)			Exempt	\$ 250.00	\$ -	\$250
Discretionary applications - Notification and assessment costs						
All use and development (including demolition) unless Level 2 Activity			Exempt	\$ 315.00	\$ -	\$315
Level 2 Activity				\$ -	\$ -	Cost recovery



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2018/19 Schedule of Fees and Charges

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	\$ 1,000.00	\$ -	\$ 1,000.00
Development costs exceeding \$25,000			Exempt	\$ -	\$ -	The greater of
Administration Fees						
Use of corporate seal and Part V Agreements			Exempt	\$ 200.00	\$ -	\$ 200.00
Petition to Amend Sealed Plan			Exempt	\$ -	\$ -	\$200 plus
Adhesion orders and amendments to sealed plans			Exempt	\$ 150.00	\$ -	\$ 150.00
Landscape and pavement bond						\$50 per square
Amendment of Permit			Exempt	\$ 110.00	\$ -	\$ 110.00
Extension of Permit			Exempt	\$ 110.00	\$ -	\$ 110.00
Payment in lieu of parking provision (per space)			Exempt	\$ 5,000.00	\$ -	\$ 5,000.00
Strata Development Administration Fees						
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan			Exempt	\$ 200.00	\$ -	\$ 200.00
Certificate of Approval Staged Development Scheme			Exempt	\$ 350.00	\$ -	\$ 350.00
Variation to Staged Development Scheme			Exempt	\$ 300.00	\$ -	\$ 300.00
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	\$ 10.00	\$ -	\$ 10.00
Street Dining		D	EXEMPT	\$ 50.00	\$ -	\$ 50.00
Street Vending		D	EXEMPT	\$ 20.00	\$ -	\$ 20.00
Busking Permit	Per Person	D	EXEMPT	\$ 10.00	\$ -	\$ 10.00



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2018/19 Schedule of Fees and Charges

ENVIRONMENTAL HEALTH (Public Health Act 1997)

Places of Assembly		D	EXEMPT	\$ 105.00	\$ -	\$ 105.00
Places of Assembly - temporary events		D	EXEMPT	\$ 52.50	\$ -	\$ 52.50
Pools and Spas-water sampling-excluding analysis fee		D	EXEMPT	\$ 420.00	\$ -	\$ 420.00
Registration of Premises for Public Health Risk Activity - Tattooing establishments (50% registration/50% licence)		D	EXEMPT	\$ 157.50	\$ -	\$ 157.50
Registration of Premises for Public Health Risk Activity - Body Piercing (50% registration/50% licence)		D	EXEMPT	\$ 105.00	\$ -	\$ 105.00
Regulated Systems		D	EXEMPT	\$ 126.00	\$ -	\$ 126.00
Annual Registration of User or Supplier of Private Water (High Risk)	High User	D	EXEMPT	\$ 105.00	\$ -	\$ 105.00
Annual Registration of User or Supplier of Private Water (Low Risk)	Low User	D	EXEMPT	\$ 52.50	\$ -	\$ 52.50
Water Cartage Licence annual inspection fee	Hourly	D	EXEMPT	\$ 105.00	\$ -	\$ 105.00
Domestic water supply sampling - excluding analytical costs		D	GST	\$ 47.73	\$ 4.77	\$ 52.50
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	\$ 157.50	\$ -	\$ 157.50
Food business, vehicles & equipment registration - Low Risk		D	EXEMPT	\$ 105.00	\$ -	\$ 105.00
Food business, vehicles & equipment registration - Moderate Risk		D	EXEMPT	\$ 157.50	\$ -	\$ 157.50
Food business, vehicles & equipment registration - High Risk		D	EXEMPT	\$ 210.00	\$ -	\$ 210.00
Food business, vehicles & equipment registration - Seasonal		D	EXEMPT	\$ 73.50	\$ -	\$ 73.50
Food business, vehicles & equipment registration - School Canteen		D	EXEMPT	\$ 73.50	\$ -	\$ 73.50
State-wide temporary food business, vehicles & equipment registration - Low risk (e.g. coffee van)		D	EXEMPT	\$ 105.00	\$ -	\$ 105.00
State-wide temporary food business, vehicles & equipment registration - Medium risk		D	EXEMPT	\$ 157.50	\$ -	\$ 157.50
(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	\$ 200.00	\$ -	\$ 200.00
Temporary food business, vehicles & equipment registrations (3 or more events)		D	EXEMPT	\$ 50.00	\$ -	\$ 50.00
Temporary (1 day)		D	EXEMPT	\$ 20.00	\$ -	\$ 20.00
Temporary with existing registration at another council		D	EXEMPT	\$ 20.00	\$ -	\$ 20.00
Roadside Vendor Permit		D	EXEMPT	\$ 20.00	\$ -	\$ 20.00

Environment (EMPCA 1994, S103)

Environmentally Relevant Activity		D	EXEMPT	\$ 70.00	\$ -	\$ 70.00
Issue of Environmental Protection Notice (EPN) (Minimum fee \$370)	Hourly	D	EXEMPT	\$ 120.00	\$ -	\$ 120.00
Required or requested inspection in relation to an EPN - hour or part thereof	Hourly	D	EXEMPT	\$ 150.00	\$ -	\$ 150.00

Sheffield & Wilmot Transfer Stations

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	\$ 8.18	\$ 0.82	\$ 9.00
* Commercial - 3/4 load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 11.82	\$ 1.18	\$ 13.00
* Commercial - Full load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 15.45	\$ 1.55	\$ 17.00

* A credit of \$4.00 per week will be given to Kentish commercial businesses paying the full transfer station access fee through their rates.



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2018/19 Schedule of Fees and Charges

Car & motorcycle tyres	Per unit	D	GST	\$ 6.36	\$ 0.64	\$ 7.00
Light truck & four wheel drive tyres	Per unit	D	GST	\$ 10.91	\$ 1.09	\$ 12.00
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	\$ 18.18	\$ 1.82	\$ 20.00
Commercial Operators - <i>Green waste only</i>	Per loose cubic metre	D	GST	\$ 14.55	\$ 1.45	\$ 16.00
Ratepayer - Waste other than commercial (truck)	Per loose cubic metre	D	GST	\$ 20.00	\$ 2.00	\$ 22.00
Ratepayer - Mattress (limit 1 per visit)		D		FREE	\$ -	FREE
Ratepayer - Mattresses (2 to 5 mattresses domestic only)	Per unit	D	GST	\$ 9.09	\$ 0.91	\$ 10.00
Non Ratepayer - Sedan/Station wagon (boot area only)		D	GST	\$ 10.00	\$ 1.00	\$ 11.00
Non Ratepayer - Ute/Single axle trailer		D	GST	\$ 17.73	\$ 1.77	\$ 19.50
Non Ratepayer - Tandem Trailer		D	GST	\$ 38.18	\$ 3.82	\$ 42.00
Non Ratepayer - Mattress (limit 1 per visit)	Per unit	D	GST	\$ 22.73	\$ 2.27	\$ 25.00
Motor vehicle bodies (Sheffield Transfer Station only)				No charge		No charge
Commercial Operators - <i>Mattresses not accepted</i>						
<i>Building rubble, asphalt, industrial & hazardous waste not permitted</i>						
CEMETERIES						
Wilmot Cemetery						
Reservation fee for future interment	Per Unit	D	GST	\$ 227.27	\$ 22.73	\$ 250.00
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 100.00	\$ 10.00	\$ 110.00
Interment fee for immediate burial	Per Unit	D	GST	\$ 318.18	\$ 31.82	\$ 350.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 45.45	\$ 4.55	\$ 50.00
Provision of plan for burial	Per Unit	D	GST	\$ 45.45	\$ 4.55	\$ 50.00
Wilmot Columbarium (Memorial Wall)						
Reservation fee for future interment	Per Unit	D	GST	\$ 227.27	\$ 22.73	\$ 250.00
Interment of ashes and plaque fee	Per Unit	D	GST	\$ 159.09	\$ 15.91	\$ 175.00
Interment fee for immediate placing	Per Unit	D	GST	\$ 386.36	\$ 38.64	\$ 425.00
Sheffield Cemetery						
Reservation fee for future interment	Per Unit	D	GST	\$ 227.27	\$ 22.73	\$ 250.00
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 100.00	\$ 10.00	\$ 110.00
Interment fee for immediate burial	Per Unit	D	GST	\$ 318.18	\$ 31.82	\$ 350.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 45.45	\$ 4.55	\$ 50.00
Provision of plan for burial	Per Unit	D	GST	\$ 45.45	\$ 4.55	\$ 50.00
Lorinna Cemetery						
Reservation fee for future interment	Per Unit	D	GST	\$ 227.27	\$ 22.73	\$ 250.00
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 100.00	\$ 10.00	\$ 110.00
Interment fee for immediate burial	Per Unit	D	GST	\$ 318.18	\$ 31.82	\$ 350.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 45.45	\$ 4.55	\$ 50.00
Provision of plan for burial	Per Unit	D	GST	\$ 45.45	\$ 4.55	\$ 50.00
# Family reserved area (4 standard plot sizes)	Per Unit	D	GST	\$ 909.09	\$ 90.91	\$ 1,000.00
* A burial fee is not charged because burial is organised by the Funeral Director						



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2018/19 Schedule of Fees and Charges

# 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						
<i>Dog licences for 2018/19 financial year are due for payment on or before 31 August 2018</i>						
Domestic Dog registration	Annual	D	FREE	\$ 48.00	\$ -	\$ 48.00
# Sterilised dog	Annual	D	FREE	\$ 21.00	\$ -	\$ 21.00
# Working dog, # purebred dog, # greyhound or ** hunting dog	Annual	D	FREE	\$ 26.00	\$ -	\$ 26.00
Declared Dangerous Dog	Annual	D	FREE	\$ 264.00	\$ -	\$ 264.00
*Declared Restricted Breed Dogs	Annual	D	FREE	\$ 125.00	\$ -	\$ 125.00
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	\$ 18.00	\$ -	\$ 18.00
Guide/Hearing dog for the blind/deaf		D		FREE	\$ -	FREE
Dog complainant deposit	Per unit	D	FREE	\$ 30.00	\$ -	\$ 30.00
# 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	\$ 79.00	\$ -	\$ 79.00
Kennel Licence - renewal	Annual	D	FREE	\$ 37.00	\$ -	\$ 37.00
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
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						