

# KENTISH COUNCIL

## 2023/2024 ANNUAL PLAN & BUDGET ESTIMATES



## Table of Contents

Mayor's Introduction	3
Our Councillors	5
Councillor Representation on Committee	6
Organisational Chart	7
Budget Process	8
General Manager's Summary	9
<b>Overview and Annual Plan</b>	
1 Linkage to Strategic Plan	17
2 Activities, initiatives & key strategic activities	19
3 Budget influences	48
<b>Budget Analysis</b>	
4 Analysis of operating budget	51
5 Analysis of cash flows	61
6 Analysis of capital budget	64
7 Analysis of budgeted financial position	69
8 Key financial indicators	71
<b>Appendices</b>	
A Budgeted financial statements	76
B Capital works program	81
C Rates resolution	88
D Fees and charges schedule	92

## Mayor's Introduction

As Mayor of Kentish, I am very pleased to present the Annual Plan and Budget Estimate for the 2023/2024 financial year.

A greater emphasis will be placed on the capital works program due to substantial severe weather events last year. The proposed Capital works program is \$6.011 million including \$2.767 for projects carried forward from 2022/23 and asset renewal of \$3.102.



The Railton flood mitigation project is awaiting confirmation from the Federal Government for an extra \$1.7 million, as the cost is now estimated to be \$15 million. Other capital projects planned include the roundabout at the Main Street/High Street intersection in Sheffield; the completion of the widening of West Nook Road; and Spring Street stormwater. Council will continue to lobby the State Government to begin the walking track, from the Visitors Centre at Cradle Mountain to the village, to ensure the safety of all visitors who enjoy strolling around the World Heritage Area.

The Wild Mersey Mountain bike trails have nearly reached completion. It has been exciting to see many events held at Railton attracting state and national riders to our course, including the Quad Crown Series held in April. We expect these events to continue and grow in the year ahead. As part of our Annual Plan, we review the many and varied events that occur throughout the municipality and we are very thankful to the staff in the Economic Development area for supporting and assisting in these events.

A progress report for the Kentish Economic Development Strategy has been completed, identifying priority projects for 2023/24. Kentish and Latrobe Independent Business Association (KaLIBA) has core principles under which it operates with a plan that includes programs, projects, priorities and budget. This organisation has been set up to work with businesses across both municipalities to stimulate the economy. Proposed funds and planned activities are included in this budget to ensure that businesses gain value from networking together.

Last year we experienced two natural disasters and Council has worked hard to repair the damage with the assistance of State and Federal recovery funding. Ongoing repair has been included in this budget to ensure our community is safe in the event of another weather event. Owners of properties are still trying to clean up fallen trees and debris before the onset of the summer heat.

Councillors, management and staff have been very committed in the process of planning this budget. Their diligence in analysing the various aspects of the budget necessitates a thorough understanding of the complexity of the budget and their presentation at council workshops allows us to make informed decisions.

## Mayor's Introduction - (Cont.)

Council has determined a 6.9% rate increase for 2023/24, which along with an estimated (1%) of new rates from growth, will help Council to deliver an expected underlying surplus of \$42,853.

The Financial Management Strategy and Asset Management Plans have been reviewed when preparing the budget to ensure Council remains sustainable into the future and continues to live within its means. Capital works projects have felt the brunt of a shortage of skilled workers, with a lack of contractors to help with capital works, an increase in the inflation rate and the simple fact that prices for materials have increased across the board.

The process for developing the budget has been ongoing for several months with submissions being received from the community for individual projects. The strong resource-sharing arrangements with Latrobe Council have allowed the budget to be strengthened with continual growth in this area. An important and fundamental aspect of the resource-sharing model is the implementation of TechOne across both councils. The workforce is changing rapidly and we are utilising this program to benefit both councils and improve efficiencies both with the outdoor and indoor staff. The community has expectations on the range and quality of services provided and these are achieved through modernising our information technology and plant and equipment.

Council believes that its budget is financially responsible and is pleased to present it to the community.

**Cr Kate Haberle**  
**MAYOR**



## Our Councillors



Mayor Kate Haberle



Deputy Mayor  
Penny Lane



Cr Phillip Richards



Cr Don Thwaites



Cr Linda Cassidy



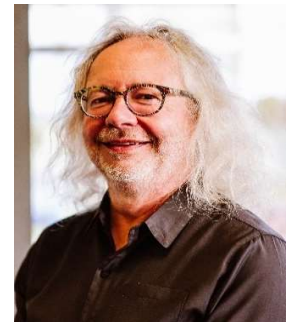
Cr Rodney Blenkhorn



Cr Simone Haigh



Cr Terry Hughes



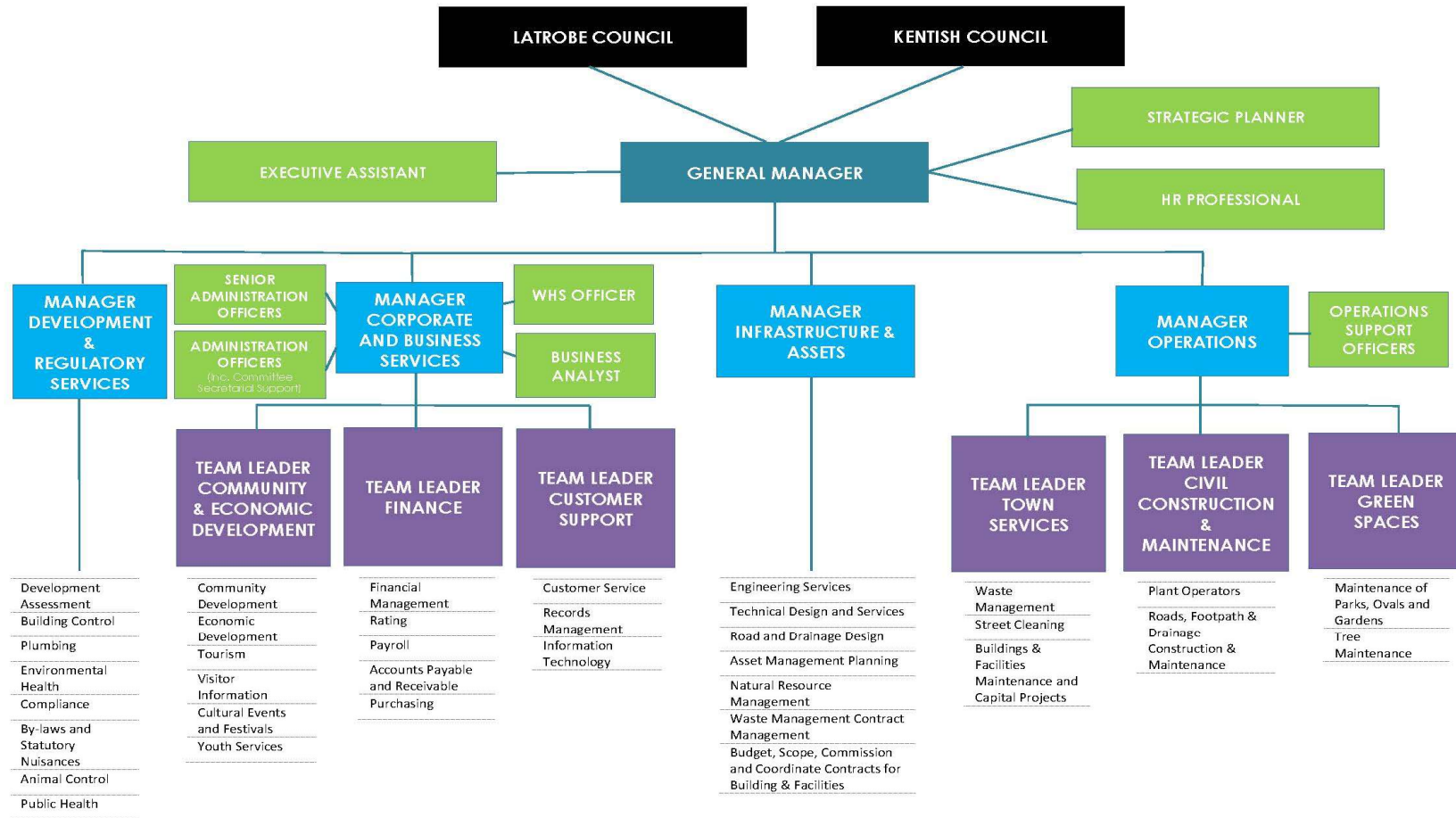
Cr Phil Dickinson

## Councillor Representation on Council Committees

The *Local Government Act 1993* provides for the establishment of Special and Advisory Committees of Council. The table below outlines Councillor representation on Council's Special and Advisory Committees.

ORGANISATION	REPRESENTATIVE/S	PROXY
<b>SPECIAL COMMITTEES OF COUNCIL</b>		
Sheffield Recreation Ground	Cr P Lane	Cr L Cassidy
Railton Recreation Ground	Cr R Blenkhorn	Cr L Cassidy
Wilmot Recreation Reserve	Cr P Richards	
Beulah Hall	Cr D Thwaites	Cr P Lane
Claude Road Hall	Cr T Hughes	Cr P Lane
Barrington Hall	Cr P Dickinson	Cr S Haigh
Wilmot Hall	Cr P Richards	Cr P Lane
Working Art Space Sheffield	Cr P Lane	Cr D Thwaites
Railton Squash Centre	Cr L Cassidy	Cr R Blenkhorn
Economic Development	Cr P Richards, Cr P Dickinson, Cr L Cassidy, Cr T Hughes	
Audit Panel	Cr P Lane, Cr P Dickinson	Cr L Cassidy
Grants	Cr S Haigh, Cr P Lane, Cr L Cassidy	Cr K Haberle
Public Arts Committee Kentish	Cr P Lane	Cr D Thwaites
Kentish Health Care Centre	Cr D Thwaites, Cr K Haberle	
Railton Neighbourhood Centre & Halls	Cr R Blenkhorn	Cr L Cassidy
Kentish Tree Committee	Cr S Haigh	Cr P Lane
Sheffield Art Centre	Cr D Thwaites, Cr L Cassidy	
<b>JOINT AUTHORITIES</b>		
Cradle Coast Authority	Cr K Haberle, Cr P Lane	Cr D Thwaites
TasWater	Cr K Haberle	Cr P Lane
Dulverton Waste Management	Cr D Thwaites, Cr P Richards	
<b>OTHER BODIES</b>		
Cement Australia Community Liaison Group	Cr P Lane	Cr R Blenkhorn
Kentish/Latrobe Road Safety Group	Cr P Lane, Cr S Haigh	Cr T Hughes
Kentish ACT	Cr K Haberle	Cr L Cassidy
Tandara Lodge Community Care Inc	Cr K Haberle, Cr D Thwaites	
Mt Roland Rivercare Catchment Inc	Cr D Thwaites, Cr T Hughes	
Wilmot Tourist and Progress Association	Cr P Lane	Cr L Cassidy
Wild Mersey Mountain Bike Trail Advisory Group	Cr L Cassidy	Cr D Thwaites
Mersey Emergency Management Group	Cr K Haberle	Cr P Lane
Local Government Association of Tasmania	Cr K Haberle	Cr P Lane
<b>WORKING GROUPS</b>		
Municipal Alliance Committee	Cr K Haberle, Cr P Lane, Cr D Thwaites	
General Manager Review Committee	Cr K Haberle, Cr P Lane, Cr P Richards	

## ORGANISATION STRUCTURE – 2023



## Budget Process

This section lists the budget processes undertaken in order to adopt the budget in accordance with the *Local Government Act 1993* and *Regulations*.

The first step in the budget process is for officers to prepare a draft and submit to Council for discussion, amendment and eventual adoption. The budget must be adopted by an absolute majority before 31 August each year. A copy of the Annual Plan must be provided to both the Director of Local Government and the Director of Public Health.

The key dates for the budget process are summarised below.

Budget Process		Timing
1	Commence drafting estimates/consult with community	January/February
2	Workshops with Council	March – June
3	Budget adopted and rates and charges set by Council	June
4	Advertise new rates and charges within 21 days	July
5	Provide Director of Local Government with a copy of the rating resolution and annual plan	July





## General Manager's Summary



The Council has agreed to increase the General Rate by 6.9% which is in line with the Consumer Price Index and will help fund the \$6.011 million capital works program and achieve an underlying surplus of \$42,853.

The Council has been in a strong financial position over recent years and this has assisted it to fund the Council costs in relation to the June 2022 windstorm damage of \$332,000 and the October 2022 flood damage totalling \$677,000 without an extraordinary increase in rates. The total cost of these events was \$3,220,000 and Council greatly appreciates the support provided by the State and Federal Governments under their disaster recovery funding. The diversion of Council resources to repair the damage from these two disasters did have an impact on other maintenance programs and an emphasis will be placed this year on restoring roads and other assets to their previous conditions.

The Council has worked with the Latrobe Council on the current review of local government by the State Government through the independent Local Government Board and two submissions were made emphasising the importance and learnings of the shared services arrangement which the two councils have undertaken over the last 12 years. At the time of preparing this report the Local Government Board has outlined four possible structural reform scenarios for the Cradle Coast Community Catchment area which includes the Latrobe and Kentish Council areas and much time and effort is going in to consult with the community and make a further submission to the Board with applications closing on 2nd of August 2023. The proposed reform of local government could have a major impact on the Kentish Council as we know it and it is important that the community is engaged and participates in the current reform process taking place.

Council continues to seek efficiencies through further resource sharing and by taking opportunities to contribute to regional development. The majority of savings generated from efficiencies gained up to this point have been reinvested into new technology and plant and equipment to modernise Council operations. This will enable Council to better cope with increased community expectations on the range and quality of services provided. Key budget information is provided in the following pages regarding the rate increase, operating result, service levels, cash and investments, capital works, financial position, financial sustainability and key strategic activities of the Council.

I take this opportunity to thank all Council employees who responded magnificently to the two natural disasters which we had last year and work tirelessly to deliver a high level of service during extremely challenging times. We are delivering a significant capital works program during a period of supply chain difficulties, increasing costs of goods and services, and a shortage of specialist skills and resources.

I take this opportunity to congratulate the Mayor and Councillors on the way they work together for the benefit of the community, and I look forward on behalf of the team to deliver, in an efficient and cost-effective way, the services and projects that are funded by this budget.

## General Manager's Summary

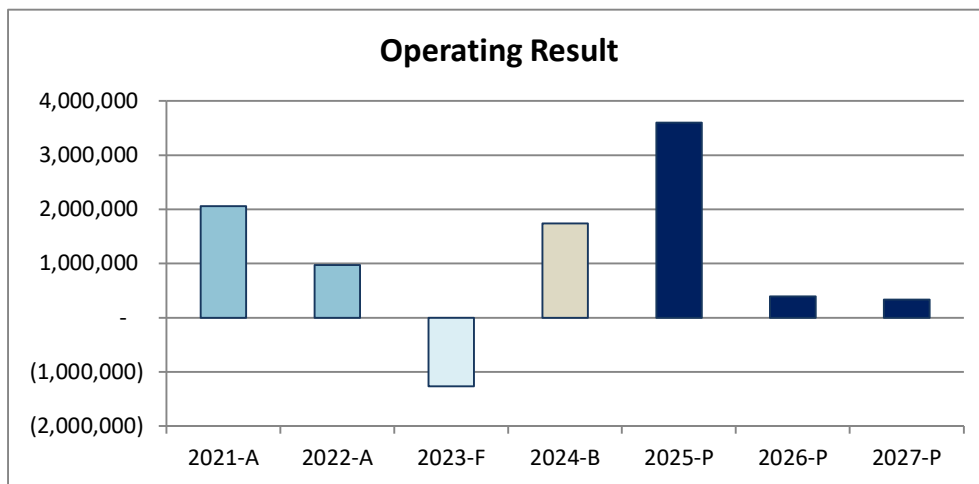
### 1 Rates

A general rate increase of 6.9% was applied in 2023/24. Council will offer a discount of 2% for early payment of rates.

After allowing for new rates collected due to building growth, and the unwinding of some previously capped rate increases relating to increased property valuations, the general rate income will increase by an estimated 7.9%.

The Local Government Association of Tasmania (LGAT) Council Cost Index for 2023 is 8.11% (2022, 4.06%). Annual CPI to March 2023 was 7%.

### 2 Operating Result

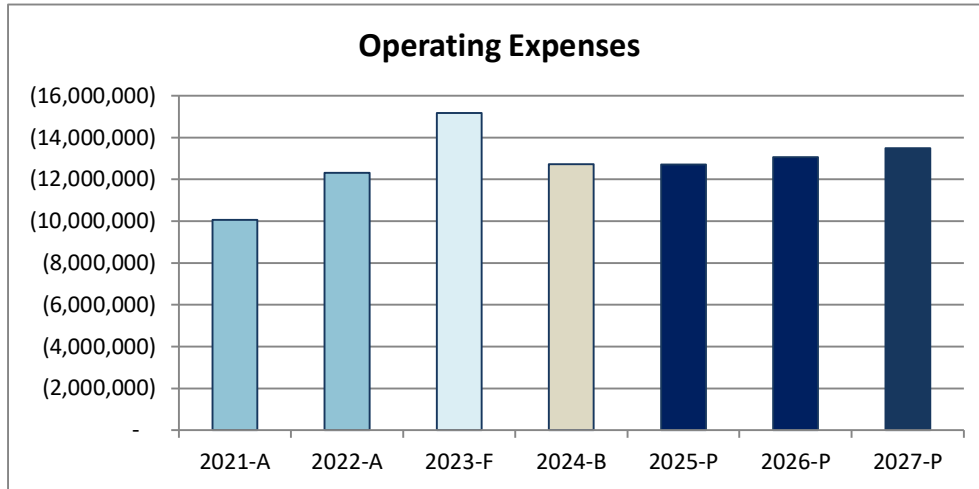


The budgeted operating result for 2023/24 is a surplus of \$1.740 million, an increase of \$3.006 million on the forecast deficit for 2022/23 of \$1.267 million. The variance is mainly due to the timing of the Financial Assistance Grants and reduction in capital grants. The 2022/23 Forecast also included disaster costs of \$2.545 million.

The budgeted 2023/24 underlying surplus is estimated to be \$42,853, an improvement of \$608,098 on the forecast \$565,245 underlying deficit for 2022/23. The underlying result is discussed in Section 7 of this summary.

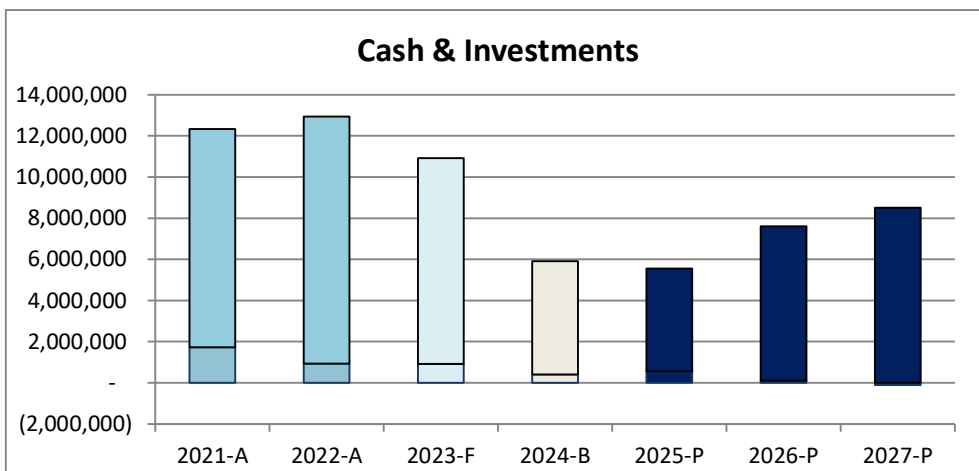
## General Manager's Summary

### 3 Operating expenses



The 2023/24 operating expenses required to deliver services are budgeted to be \$12.730 million which is a 16.14% decrease on the forecast expenditure for 2022/23.

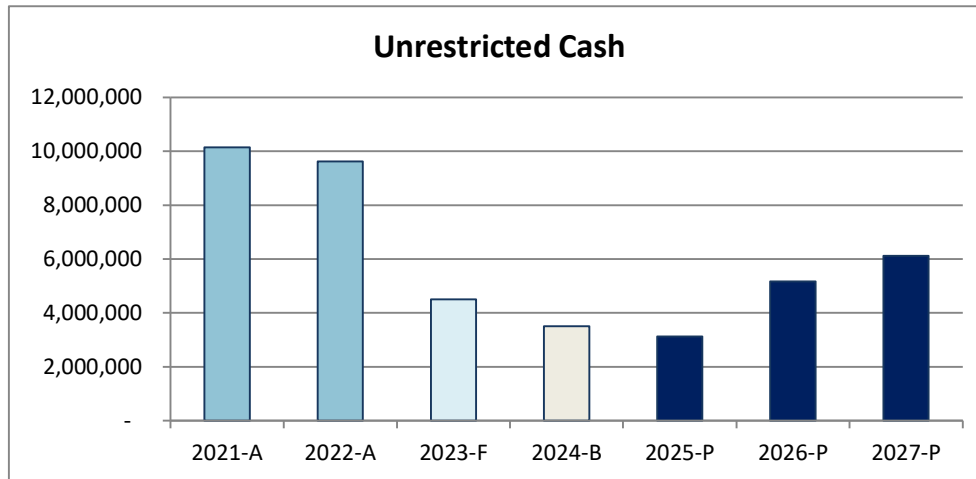
### 4 Cash Investments



Cash and investments are budgeted to decrease by \$5.011 million to \$5.910 million as at 30 June 2024.

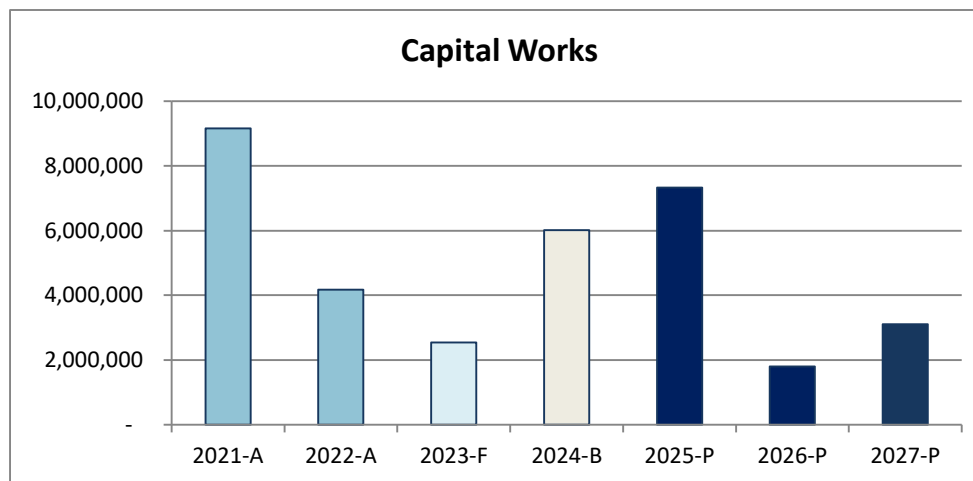
## General Manager's Summary

### Cash and investments after restrictions



After allowing for the cash required to meet obligations such as repayment of deposits and bonds, employee entitlements and unspent specific purpose grants, unrestricted cash is estimated to decrease to \$3.5 million at the end of 2023/24. The surplus funds currently held are budgeted to be expended and the future trend prediction will be addressed in the Long Term Financial Management Plan.

### 5 Capital Works

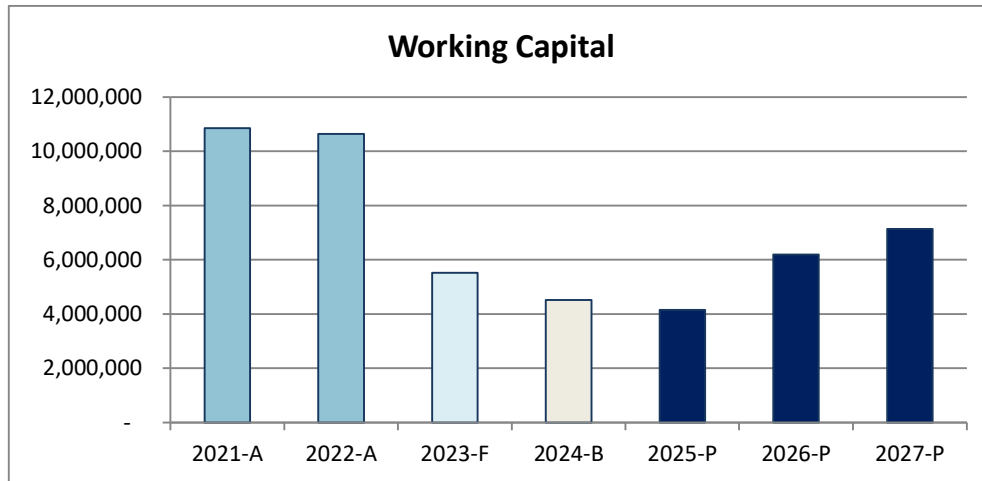


The Capital Works program for the 2023/24 financial year is budgeted to be \$6.011 million, which includes \$2.767 million of projects carried forward from the 2022/23 financial year.

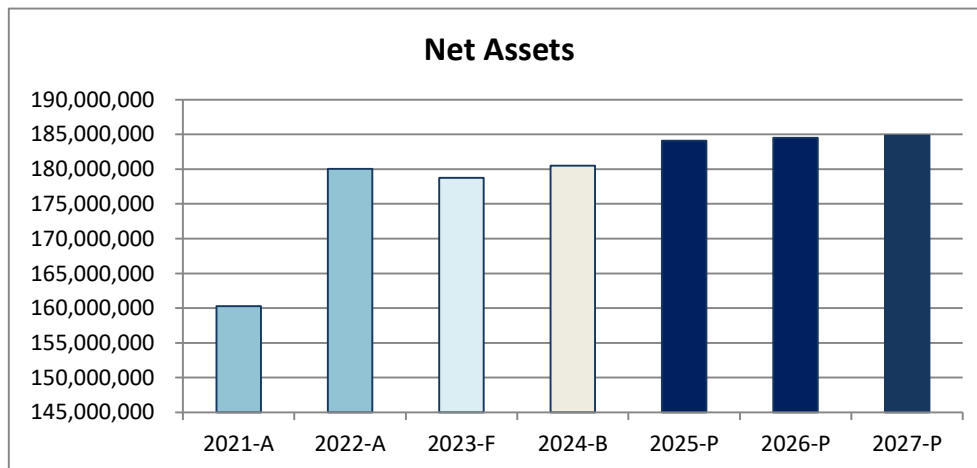
Of the \$6.011 million in capital funding required, \$3.152 million will come from Council operations, \$1.622 million from specific purpose capital grants and contributions, and \$1.237 million will come from cash reserves for projects carried forward.

## General Manager's Summary

### 6 Financial Position



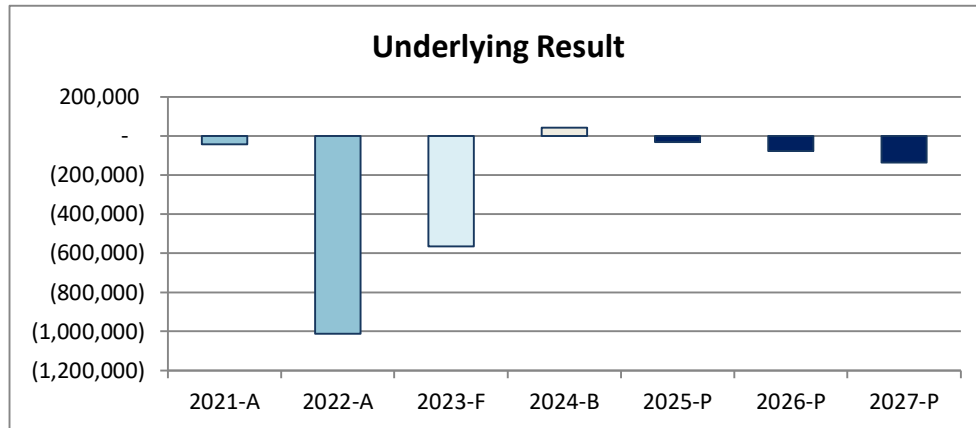
Working Capital is the excess of Council's current assets over its current liabilities and indicates Council's ability to meet its financial obligations in the short term. Working capital is stable before an upward trend and this will be reviewed in the Long Term Financial Management Plan. The reduction in 2022/23 Forecast is due to the \$5.1 million interest free loan due for repayment in 2023/24 Budget.



Council's net assets as at 30 June 2024 are budgeted to be \$180.5 million.

## General Manager's Summary

### 7 Financial Sustainability

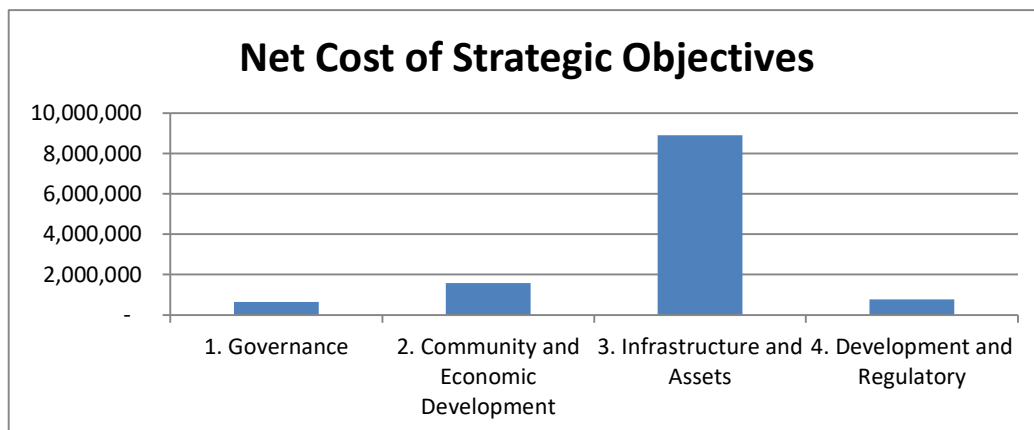


The underlying result is the net surplus or deficit for the year, adjusted for non-recurring or once-off amounts such as capital grants and contributions specifically for new and upgraded assets, subdivision assets received and gain on sale of surplus assets. Council's policy is to aim over the medium to longer term to achieve a small underlying surplus as a buffer against risk and uncertainty. The trend of underlying deficit will need to be considered as part of the review of the Long Term Financial Plan.

The 2023/24 budgeted underlying result is a surplus of \$42,853, an improvement of \$608,098 on the 2021/22 forecast underlying deficit of \$565,245.

The 2022/23 forecast underlying result has been impacted by once-off costs due to the disaster events.

### 8 Strategic Objectives



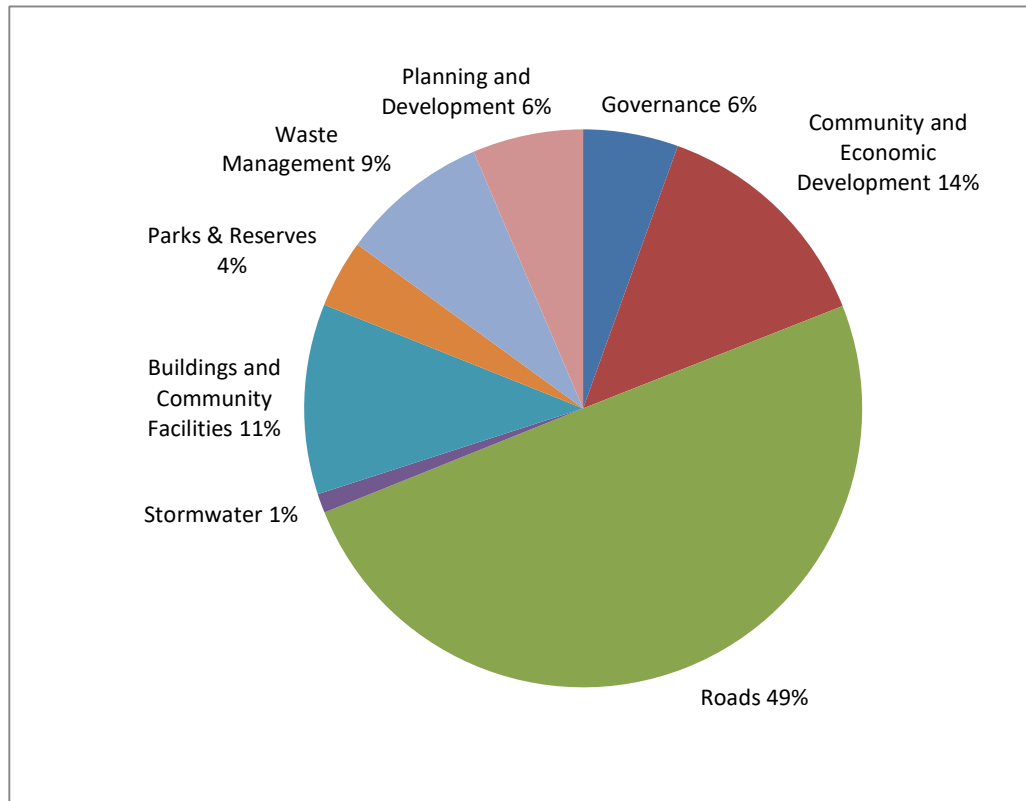
The Annual Budget includes a range of activities and initiatives that will contribute to achieving the strategic objectives specified in Council's Strategic Plan.

The above graph shows the level of funding allocated in the estimates to achieve the strategic objectives as set out in the Annual Plan and detailed in the Overview and Annual Plan section of this document.

## General Manager's Summary

### 9 Where Rates are Spent

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



This budget has been developed through a detailed review of operations and resources and are endorsed 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

## Overview & Annual Plan



Photo: KiPhotoMedia



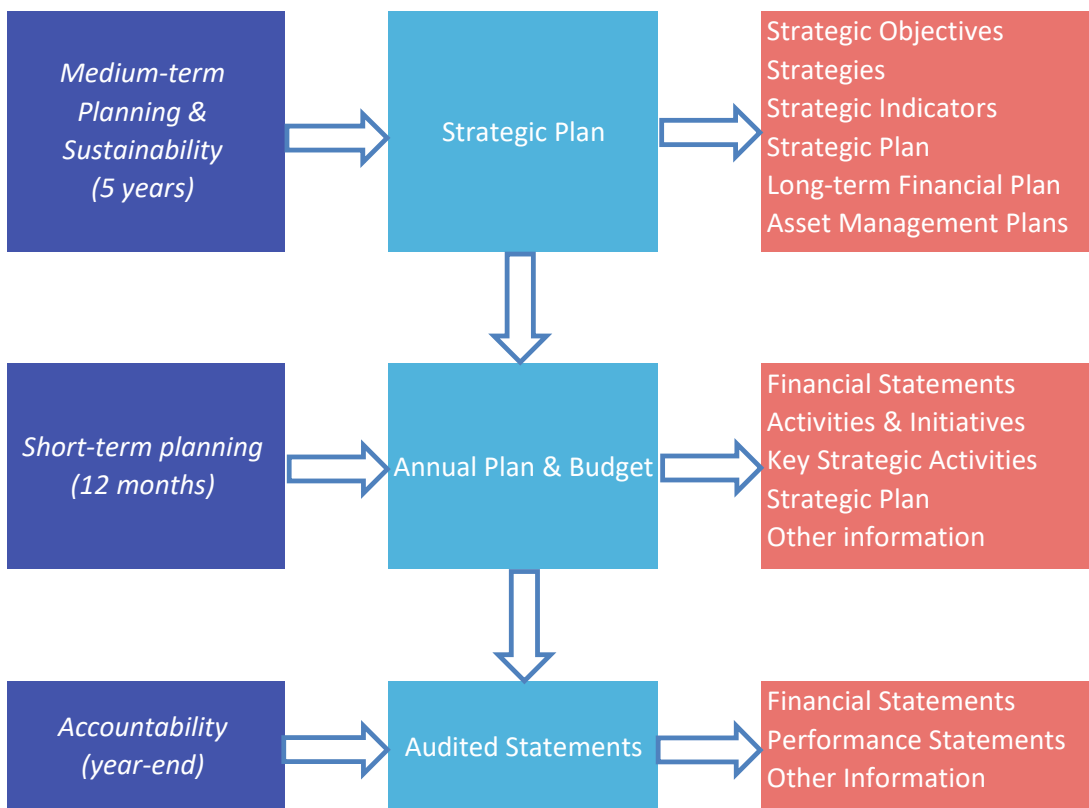
## Overview

### 1 Linkage to the Strategic Plan

This section describes how the annual budget links to the achievement of the Council’s current strategic plan 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 for Council.



The budget has been developed within an overall planning framework, which guides the Council in identifying and meeting community needs and aspirations over the long term (ten-year financial plan), converting these into medium-term (Strategic Plan) and short-term (Annual Plan and Annual Budget) objectives, strategies, initiatives, activities and resource requirements and then holding itself accountable (Audited Financial Statements).

## Linkage to the Strategic Plan

### Our Vision and Values

#### Our 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.

#### Our 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 activities
- 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, groups 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:

- encouraging sustainable development for our people and our environment
- prudent spending of public monies and ensuring rates are not increased beyond that
- 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

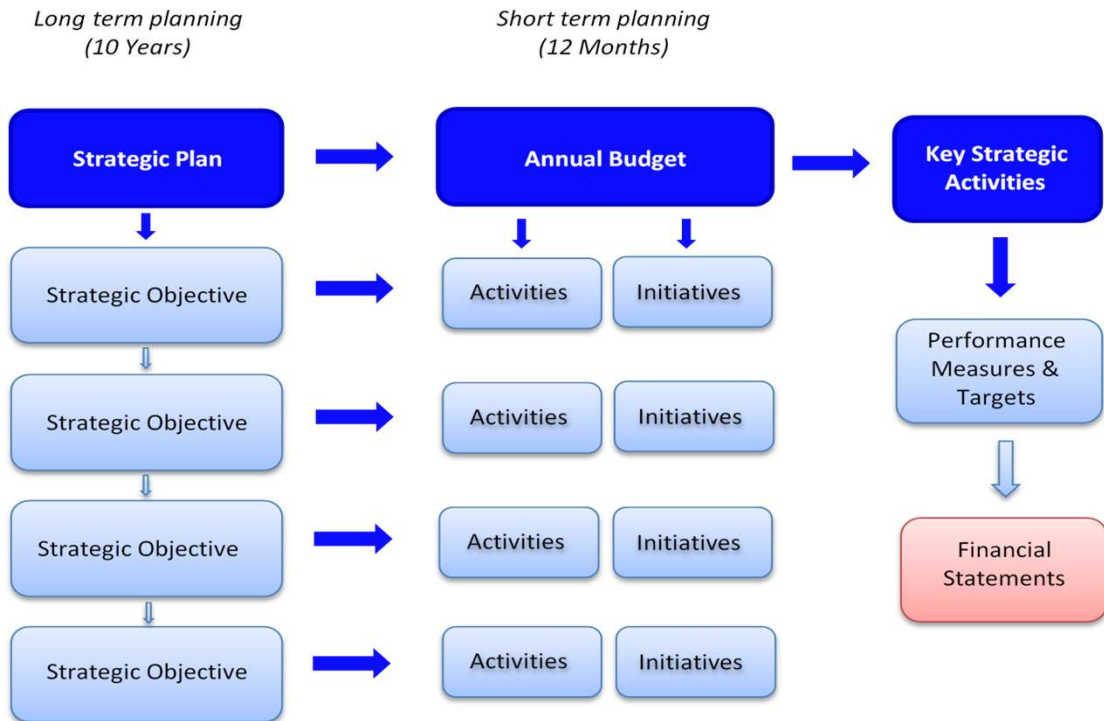
### 1.2 Strategic Objectives

Council's Strategic Plan consists of strategic objectives grouped under the following categories:

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

## 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 2023/24 year and how these will contribute to achieving the strategic 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 Category 1 – 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.*

#### Strategic Objective 1.1 – 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.

Key Strategies	Performance Measure
Engage with State, Regional and Local Government bodies.	Relationships established
Develop and implement the Emergency Management Plan (includes Community Safety Plan).	Plan implemented
Advocate for the retention and upgrading of the Mersey Regional Hospital.	Hospital retained and upgraded
Advocate for the retention, upgrading and increased flights to Devonport Airport.	Airport retained and flights increased
Advocate for the rollout of the National Broadband Network to the Council area and improved phone, radio (e.g. ABC in Railton) and television coverage in rural area.	Broadband network rollout completed
Advocate and promote the provision of a range of high quality education and life-long learning opportunities in the municipality including retention of schools at Railton and Wilmot.	Quality education provided
Prepare and submit a list of Council and community projects to political parties as part of Federal and State Government election campaigns.	Priority list submitted for each election
Seek to expand the range of medical and family services available within the municipality.	Expanded services
Support the establishment of a Community Bank for the area.	Support provided
Hold regular meetings with major service providers within the Kentish area (health, police, schools, clubs etc).	Meetings continued
Support and respond to the priority needs specifically affecting the Kentish community.	Community supported
Advocate for the needs of the Kentish elderly.	Advocate for the elderly

## Activities, Initiatives and Key Strategic Activities

Work with other organisations to lobby for public transport for Kentish.	Active support
Actively lobby on behalf of the Kentish agriculture sector.	Advocate for agricultural sector
Advocate for the needs of the Kentish youth.	Advocate for youth

### 2023/24 Annual Actions / Initiatives

- Commence implementation of an Emergency Management Plan including a Community Safety Plan.
- Continue to maintain Priority List of Council and community projects to provide to political parties to seek funding opportunities.
- Hold regular meetings with major service providers within the Kentish area (health, police, schools, clubs etc).

### Strategic Objective 1.2 – Governance

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

#### Activities

Core Function	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.	250,750	-
		-	-
		<b>250,750</b>	-
Executive Management	Provision of general management services and executive support. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.		

### 2023/24 Annual Actions / Initiatives

- Review and implement a common Kentish / Latrobe Customer Service Charter.
- Continue implementation of new IT modules and continuous improvement of existing systems.
- Continue to implement Docs on Tap document compilation and distribution system for all Council Committees and processes, following the roll out for Ordinary Meetings.
- Develop a purchasing and procurement training package.
- Provide training and professional development opportunities to elected members as needed and as opportunities arise.

## Activities, Initiatives and Key Strategic Activities

- Prepare an Annual Report promoting the achievements of Council and present to the Annual General Meeting.
- Provide a refresher training/awareness session on Council's Code of Conduct to elected members.
- Regularly update Council's website to communicate Council's decisions, policies and activities and the reasons behind them.
- Continue to obtain local input into decision making by providing regular public forums within the Council area and utilising social media opportunities.
- Participate in the State Government's Local Government Reform process and examine options within that framework to retain Kentish Council's identity whilst promoting resource-sharing as an alternative to amalgamation with other Councils.

Key Strategies	Performance Measure
Promote the professional development of elected members.	Training provided
Promote awareness of Council's Code of Conduct to elected members.	Code of conduct complaints limited
Participate in relevant State and regional initiatives and partnership agreements.	Council participation
Utilise the Annual Report and Annual General Meeting to promote achievements of the Council.	Achievements promoted
Examine specific service delivery options between Council and other providers.	Options examined
Retain Kentish Council's identity whilst promoting resource-sharing as an alternative to amalgamation with other Councils.	Resource sharing implemented where appropriate
Communicate the Council's decisions, policies and activities and the reasons behind them, through the Council's website and standardised publications.	Decisions and activities communicated
Provide regular public forums within the Council area to obtain local input into decision making including social media opportunities.	Community participation

## Activities, Initiatives and Key Strategic Activities

### Strategic Objective 1.3 – Financial Management

To secure the long term financial viability of the Municipality.

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Financial Services	Issuing certificates to facilitate real estate transactions within the Municipality and investing cash reserves held by Council. Meeting financial obligations of Council including Land Tax, Fringe Benefits Tax and audit.	405,500	89,745
		(405,500)	-
		<b>(0)</b>	<b>89,745</b>

#### 2023/24 Annual Actions / Initiatives

- Review Council's Financial Management Strategy (including long-term financial plan) aimed to achieve an underlying surplus over the medium to long term.
- Prepare an annual budget in line with Council's Financial Management Strategy and report regularly to management, Council and the community on variations from budget.
- Review Council's Rates and Charges Policy and review rates modelling data to ensure a fair and equitable rating system is maintained.
- Provide resources to support the efficient and effective operation of Council's Audit Panel and facilitate responses to Audit Panel requests.
- Review and update documentation of financial processes and procedures to ensure consistency with the recently implemented OneSystem IT modules and to provide consistency for staff induction and training.

## Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
To achieve an underlying surplus over the medium to long term.	Underlying surplus achieved
To maintain fair and equitable rating levels.	Benchmark to other councils
Develop and annually review a financial strategy outlining how Council intends to meet the financial requirements of its Asset Management Plans, 10-year capital works program and other strategic plans.	Strategy developed and reviewed
Review the ten-year financial plan each year	Plan reviewed
Preserve and maintain an affordable level of service and Council viability through prudent financial management including additional income sources for Council.	Affordable level of service is maintained
Provide resources to support the efficient and effective operation of Council's Audit Panel.	Resources supplied

### Strategic Objective 1.4 – Employee Development

To develop skilled, experienced, motivated and accountable staff.

#### Activities

Core Function	Description
People and Safety	Provision of human resource services including training and development, staff uniforms and immunisations. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.



## Activities, Initiatives and Key Strategic Activities

### 2023/24 Annual Actions / Initiatives

- Incorporate data from recently implemented TechnologyOne HR modules into workforce development and succession plans.
- Use information provided by the annual performance appraisal process to identify training needs, develop a training plan and deliver required training to staff.
- Review those staff policies that are due for review and where necessary, provide staff education and training.
- Monitor and review staffing levels and recruit staff as required to maintain adequate staffing levels in accordance with Council's organisational structure.
- Implement a leadership development program for senior management and team leaders.
- Complete changes to HR and payroll processes and systems to integrate changes from the new Enterprise Agreement.

Key Strategies	Performance Measure
Provide and maintain adequate staff and resource levels to meet changing needs.	Organisation structure that reflects the strategic plan
Identify and provide appropriate training and encourage development of all employees.	Training plan completed annually
Develop and review staff policies and where necessary, provide staff education and training.	Policies reviewed and staff education/training implemented when required
Retain an in-house skills base to overcome the issue of succession planning and skill shortages.	Council's function not compromised
Encourage commitment to Council's Customer Service Charter.	Number of customer complaints

## Activities, Initiatives and Key Strategic Activities

### Strategic Objective 1.5 – Risk Management

To be actively committed to risk management.

#### Activities

Core Function	Description
Risk Management	Development and monitoring of Council's Risk Management Plan. Costs for this function are fully allocated as overhead transfers to the various service function cost centres of Council.

#### 2023/24 Annual Actions / Initiatives

- Review Council's risk appetite in accordance with the Risk Management Framework.
- Provide training on how to use/consider Council's Risk Management Framework in operational decision making.
- Review Council's operating risk registers.
- Develop, implement and monitor risk control improvement plans as identified in Council's strategic risk register.
- Provide risk management updates in Council's Annual Report to promote community awareness of risk management systems.

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

## Activities, Initiatives and Key Strategic Activities

### Strategic Category 2 – COMMUNITY AND ECONOMIC 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.*

#### Strategic Objective 2.1 – Business Development

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

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Economic Development	Facilitation of economic development within the Municipality.	315,706	22,239
		-	-
		<b>315,706</b>	<b>22,239</b>

#### 2023/24 Annual Actions / Initiatives

- Continue to implement the Action Plans identified in the Kentish Economic Development Strategy 2020-2025.
- Continue to support the the Kentish / Latrobe joint Business Association (KaLIBA), \$35,000 to drive economic development opportunities, such as collaborating on event planning and delivery.
- Develop a joint Open Space Sport and Recreation Plan (including strategies for accommodating cycling and walking) with Latrobe Council.
- Contribute to a Short Walks Strategic Plan in conjunction with Meander Valley Council.
- Prepare a database of business, social and environmental management skills available within the Kentish Council area.
- Review and update the Residents Kit to promote the advantages of living and investing in Kentish.

## Activities, Initiatives and Key Strategic Activities

- Connect Kentish agriculture entities to new markets and new products including exploration of new local, regional, state and national opportunities.
- Assist Kentish agriculture entities to explore value-adding and downstream processing.
- Connect Kentish agriculture entities to business, skills and industry development opportunities.
- Release a marketing plan for Wild Mersey Mountain Bike Trails.
- Complete carried forward capital projects for the completion of the Wild Mersey Mountain Bike Trails as outlined in appendix B of the Annual Plan and Budget document.

Key Strategies	Performance Measure
Actively promote the Municipality as an ideal location to conduct business and commerce.	New businesses opening
Support and assist potential and existing developers in identifying and managing opportunities for business growth and development.	Support provided
Support the diversification of industries within the Municipality to reduce reliance on major industry.	Support provided
Prepare an economic profile of the Kentish Council area.	Completed
Prepare an Economic Development Strategy for major parts of the municipal area and the area as a whole.	Completed
Prepare a database of business, social and environmental management skills available within the Kentish Council area.	Database prepared
Attract and promote the advantages of living and investing in Kentish including regular updates of the Residents Kit.	As opportunities arise/Residents Kit updated regularly
Support pre-feasibility studies for major development opportunities.	Pre-feasibility studies supported
Ensure resources are available to source and secure grants.	Resources available
Support the actions recommended in the 'Mt Roland Developing a Destination' document.	Outcomes completed where achievable

## Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
Adopt a Procurement Policy that supports local business where practical.	Completed
Liaise with Cradle Coast Innovation to deliver business events and provide advice on business issues (business planning, marketing, human resources, business regulations, financial management etc) to the small business sector (those employing five or less staff) within the Kentish Council area.	Business events held and contacts made
Consider options to encourage economic growth to the area ('can do' approach for development).	Growth in business/retail properties
Connect Kentish agriculture entities to new markets and new products.	Links made
Assist Kentish agriculture entities to explore value-adding and downstream processing.	Opportunities explored
Assist Kentish agriculture entities to connect to new local, regional, state and national opportunities.	New opportunities investigated
Connect Kentish agriculture entities to business, skills and industry development opportunities.	Connections made

### Strategic Objective 2.2 – Tourism

To promote, develop and support tourism.

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Visitor Information Centres	Provision of information and services to tourists. Provision of a "Yellow I" visitor information service to tourists.	904,166	-
		(645,000)	-
		<b>259,166</b>	-
Tourist Facilities and Services	Marketing the Municipality as a tourist destination. Promotion, development and support for tourism in the Municipality. Costs for this function are generally recorded in the economic development cost centre.		

## Activities, Initiatives and Key Strategic Activities

### 2023/24 Annual Actions / Initiatives

- Work with West by North West Regional Tourism Organisation to ensure effective visitor information services are provided to visitors of the region.
- Work with KaLIBA on a joint approach to marketing the region.
- Implement a new funding agreement with KaLIBA that includes KPI's for promoting the local tourism economy.
- Work with Kentish tourism operators and organisations, plus state and regional tourism stakeholders, to develop a diverse and robust tourism industry through product development, industry development, marketing and lobbying.
- Encourage new events throughout the Municipality in shoulder season (September-November, May-July) to extend tourism season.
- Undertake building repairs and work with the local community to reimagine the Kentish Museum prior to its reopening.
- Leverage off the redeveloped Sheffield Visitor Information Centre to increase promotion of local tourism experiences and opportunities.

Key Strategies	Performance Measure
Actively engage with the West by North West Regional Tourism Organisation and north west regional tourism organisations.	Participation
Review Council's participation in the Tasmanian Visitor Information Network Yellow i program.	Completed
Work in partnership with business operators and local tourism related groups to increase viability of Visitor Information services.	Improved viability
Review overnight self-contained camping areas within the Council area including retaining 'free' camping at Railton.	Review completed
Support projects that improve the attraction of towns and villages (landscaping, signage etc).	Support provided
Actively promote Kentish as a visitor destination.	Maintain website, participate in promotion opportunities inside and outside Tasmania
Assist private sector in developing new visitor attractions and in improving visitor experience.	Assistance provided
Connect private sector to industry development and skills development opportunities.	Business liaison

## Activities, Initiatives and Key Strategic Activities

### Strategic Objective 2.3 – Culture, Festivals and Events

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

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Cultural Events	Facilitation of arts and cultural events within the Municipality.	57,181	-
		-	-
		<b>57,181</b>	-

#### 2023/24 Annual Actions / Initiatives

- Support for ANZAC Day commemorations.
- Support the organisation and promotion of Australia Day events.
- Assist the development and promotion of various local community events and support event organisers to re-establish local events after the COVID-19 pandemic.
- Assist Kentish events to procure State and Federal funding.

Key Strategies	Performance Measure
Work with relevant groups to increase awareness of local arts, history and culture.	Increased awareness and participation
Assist community groups to maintain, foster and promote existing events in Kentish.	Increased participation
Encourage new events throughout the Municipality in shoulder season (September-November, May-July) to extend tourism season.	New events instigated
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.	Committee supported

## Activities, Initiatives and Key Strategic Activities

### Strategic Objective 2.4 – Community Facilities/Services

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

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Community Development	Empowering the community and fostering social inclusion and equality to effect positive outcomes at the grass roots level for the benefit of the community as a whole.	114,365	-
		-	-
		<b>114,365</b>	-
Community Grants	Provision of financial assistance to community organisations to encourage high levels of engagement within the community.	69,774	-
		-	-
		<b>69,774</b>	-
Community Participation and Contributions	Engaging with the community to ensure that the vision and services of Council meet the needs and expectations of the community.	36,626	-
		-	-
		<b>36,626</b>	-
Youth Services	Engaging youth within the community.	32,638	-
		-	-
		<b>32,638</b>	-

#### 2023/24 Annual Actions / Initiatives

- Continue Community Grants Program.
- Prepare a Community Health and Wellbeing Plan.
- Implement an online booking platform for selected community facilities to increase accessibility and create operational efficiencies.
- Establish short and medium-term youth programs specifically in Railton, to increase participation and engagement with disadvantaged youth, with the goal of attracting longer-term youth initiatives.



## Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
Continue to develop and improve walkways and bikeways within the Council area.	Walkways and bikeways improved
Consider an alternative water supply for the Wilmot Hall (windmill/bore).	Alternate supply evaluated
Secure an operator for the Sheffield Health Care Centre gymnasium.	Completed
Encourage community management of local cemeteries.	Community engagement
Support the Wilmot and Kentish Museums.	Support given
Review Youth Policy	Completed
Work with the State Government to identify initiatives that support the strategies within the Tasmanian Plan for Positive Ageing that are relevant for the Kentish community.	Initiatives identified and actioned
Encourage Volunteers through the recognition and celebration of their valuable contribution.	Volunteerism promoted and recognised

### Strategic Objective 2.5 – Emergency Response and Recovery

Be prepared to respond to emergency situations and assist in the community recovery.

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Emergency Response and Recovery	Maintain preparedness, respond to emergency situations and assist in the community recovery.	9,775	-
		-	-
		<b>9,775</b>	-
State Emergency Service	Council provides resources and support to Kentish State Emergency Service.	40,073	21,500
		-	-
		<b>40,073</b>	<b>21,500</b>

## Activities, Initiatives and Key Strategic Activities

### 2023/24 Annual Actions / Initiatives

- Be ready to support and assist the community in the event of an emergency.

Key Strategies	Performance Measure
Protect community assets in an emergency by having access to available resources when required.	Preparedness to respond when necessary
Monitor Council's Community Recovery Plan to ensure the resources can be made available to assist the community during an emergency recovery response.	Community Recovery Plan reviewed regularly

## Activities, Initiatives and Key Strategic Activities

### Strategic Category 3 – INFRASTRUCTURE

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

#### Strategic Objective 3.1 – Roads

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

#### Activities

Core Function	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.	5,941,067	4,029,118
		(1,550,462)	(1,823,579)
		<b>4,390,605</b>	<b>2,205,539</b>

#### 2023/24 Annual Actions / Initiatives

- Review inspection and scheduled maintenance processes and develop or modify schedules to best meet the objectives of Council's Asset Management Plan.
- Undertake the Capital Works Program and prioritise activities based on emergency works, funding sources, community needs, internal and external resources to project manage, design and then construct.

Key Strategies	Performance Measure
Finalise the Transport Services Asset Management Plan (roads, footpaths and bridges etc)	Completed
Review Transport Services Asset Management Plan.	Review completed biennially
Provision of further off-street car parking areas adjacent to commercial districts as need exceeds supply.	Additional parking developed
Maintain a policy of free parking within the municipality.	Continued free parking
Extend footpaths and incorporate shared pathways including for mobility scooters where feasible.	Shared footpaths and pathways constructed

## Activities, Initiatives and Key Strategic Activities

Participate in State Government Department of State Growth initiatives including the Community Road Safety Partnership Kentish/Latrobe (CRSP-KLa) and Traffic Management Committee.	Road safety initiatives implemented
Upgrade access to Lorinna.	Access improvements progressed
Coordinate review of speed limits by Department of State Growth including towns and villages as requested.	Measures implemented as required
Encourage landowners to maintain nature strips with assistance provided for elderly/disabled persons.	Nature strips maintained
Investigate the feasibility and associated cost, benefits, risks of Community Groups being able to maintain Council-owned assets.	Policy direction implemented
Prepare a Streetscape Plan for Wilmot.	Plan adopted by Council

### Strategic Objective 3.2 – Stormwater

To develop and improve system for stormwater reticulation and disposal.

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Management of Stormwater Scheme	Includes maintenance, renewal and upgrade of stormwater collection and storage assets in the Kentish area.	131,772	847,264
		-	(266,000)
		<b>131,772</b>	<b>581,264</b>

#### 2023/24 Annual Actions / Initiatives

- Develop a stormwater model initially for Railton and then Sheffield, noting a consultancy budget has been allocated to commence this work.
- Improve drainage in Spring Street, Sheffield near the entry to the Sheffield Recreation Ground.
- Council's Stormwater Capital Program is largely taken up by the implementation of recommendations from Entura for flood mitigation in Railton.

## Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
Finalise the asset management plan for stormwater.	Plan adopted
Review stormwater asset management plan.	Review completed biennially
Upgrade and extend the Sheffield and Railton stormwater reticulation systems in consultation with TasWater and agreed priority areas.	System improved
Develop a policy to improve the open drains and creeks in the Kentish municipality as opportunities present.	Policy adopted
Develop a flood action plan for Railton.	Plan adopted

## Activities, Initiatives and Key Strategic Activities

### Strategic Objective 3.3 – Buildings

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

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Other Halls and Community Centres	Management and maintenance of the halls and community centres including building and grounds maintenance and operations.	302,757	257,738
		(59,650)	-
		<b>243,107</b>	<b>257,738</b>
Sport & Recreation Facilities	Management and maintenance of sport and recreation facilities including building and grounds maintenance.	370,620	53,557
		(10,767)	-
		<b>359,853</b>	<b>53,557</b>
Public Amenities and Facilities	Management and maintenance of public toilets and other public amenities.	238,507	25,000
		-	-
		<b>238,507</b>	<b>25,000</b>
Childcare Buildings	Management and maintenance of childcare buildings including grounds maintenance.	29,925	-
		-	-
		<b>29,925</b>	-
Museums	Management and maintenance of museums including building and grounds maintenance.	88,287	100,000
		-	-
		<b>88,287</b>	<b>100,000</b>
General Buildings	Management and maintenance of general buildings and grounds maintenance.	343,158	70,778
		(128,594)	-
		<b>214,564</b>	<b>70,778</b>
Healthcare Buildings	Management and maintenance of healthcare buildings and grounds maintenance.	95,804	-
		(92,594)	-
		<b>3,210</b>	-

## Activities, Initiatives and Key Strategic Activities

### 2023/24 Annual Actions / Initiatives

- The Kentish Park day shelter project was cancelled due to the land being handed back to the Crown. Barrington Hall has had structural repairs and a new roof fitted in the 22/23 financial year, with further scoping of future use and upgrades continuing into 23/24. The Railton Neighbourhood Centre extension commenced in June 23, and is due for completion by August 23.

Key Strategies	Performance Measure
Finalise the asset management plan for buildings and community facilities.	Plan adopted
Review the buildings and community facilities asset management plan.	Review completed biennially
Review Council's disability access plan.	Review completed biennially
Consider the feasibility of using solar energy and installing LED lights for Council buildings.	Feasibility considered and recommendations implemented

### Strategic Objective 3.4 – Parks and Reserves

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

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Urban Parks & Reserves	Includes management and maintenance of trees, gardens, open space, playgrounds, amenities and land improvements in town parks and reserves.	41,366	232,041
		-	-
		<b>41,366</b>	<b>232,041</b>
Non-Urban Parks and Reserves	Includes management and maintenance of trees, gardens, open space, amenities and land improvements.	427,045	171,838
		-	-
		<b>427,045</b>	<b>171,838</b>

## Activities, Initiatives and Key Strategic Activities

### 2023/24 Annual Actions / Initiatives

- Major projects scheduled include contribution to the Sheffield Recreation Scoreboard, upgraded pathways at Mural Park, Wild Mersey Gateway Signs, and rescoping of roads and paths within Sheffield Recreation Precinct.

Key Strategies	Performance Measure
Finalise the Parks and Reserves Land Improvement Asset Management Plan.	Plan adopted
Review the Parks and Reserves – Land Improvements Asset Management Plan.	Review completed biennially
Implement high priority recommendations of the King George V Park Revitalisation Plan.	Improvements made
Prepare a Master Plan for Goliath Park, Railton.	Plan adopted
Complete and consider the recommendations of the Sheffield Recreation Ground Precinct Master Plan.	Plan adopted
Complete and consider the recommendations of the Lake Barrington Park (Wilmot) Master Plan.	Plan adopted
Prepare an improvement plan for Sykes Sanctuary to support the upkeep and promotion of the Sanctuary.	Plan adopted
Prepare a maintenance and improvement plan for cemeteries in Sheffield, Wilmot, Railton and Lorinna.	Plan adopted



## Activities, Initiatives and Key Strategic Activities

### Strategic Objective 3.5 – Natural Resource Management

To integrate NRM principles into Council’s operational environment.

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Natural Resource Management	Development and implementation of weed management strategies.	3,235	-
		-	-
		<b>3,235</b>	-
Key Strategies		Performance Measure	
Utilise the Cradle Coast NRM strategy to identify and develop projects of greatest priority for this Municipality.		Projects identified and developed	
The Council will support Mt Roland Rivercare Catchment Inc. (MRRCI) and assist local NRM groups and the community to deliver approved projects.		Projects delivered	
Review the Council’s Weed Management Plan (2007, reviewed 2010).		Plan reviewed	
Support the Kentish Energy Efficiency Network Embracing Renewables (KEENER).		Partnership Agreement supported	

## Activities, Initiatives and Key Strategic Activities

### Strategic Objective 3.6 – Waste Management

To provide responsible waste management services.

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Waste Management Services	Provide waste disposal services to the Kentish community, provision of household garbage collection and kerbside recycling services.	1,022,864	90,000
		(1,443,991)	-
		<b>(421,127)</b>	<b>90,000</b>

#### 2023/24 Annual Actions / Initiatives

- Progress the implementation of a kerbside Food Organics Garden Organics (FOGO) collection

Key Strategies	Performance Measure
Review Waste Management services for the municipality and implement strategy changes.	Review completed
Review findings of Organics waste collection trial in the Latrobe municipality and assess for service in Kentish.	Completed
Landscape and improve appearance of Council Transfer Stations.	Improved landscape
Engage local schools in waste management/roadside litter management programs.	Improved roadsides
Work closely with the Cradle Coast Waste Management Group in implementing waste minimisation projects.	Waste minimisation projects implemented

## Activities, Initiatives and Key Strategic Activities

### Strategic Category 4 – DEVELOPMENT AND REGULATORY

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

#### Strategic Objective 4.1 – Planning and Building Services

To effectively manage land use planning and building issues.

#### Activities

Core Function	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.	355,509	-
		(96,000)	-
		<b>259,509</b>	-
Building and Plumbing Services	Providing statutory building and plumbing services to the Municipality including processing of building and plumbing approvals, monitoring compliance and investigating complaints and illegal works.	191,037	-
		(105,850)	-
		<b>85,187</b>	-

#### 2023/24 Annual Actions / Initiatives

- Undertake action required to finalise the new State-wide Planning Scheme.
- Contribute to the review of the Cradle Coast Regional Land Use Strategy to ensure that long term there is sufficient zoned land for a range of purposes.
- Provide statutory planning services to West Coast Council.

## Activities, Initiatives and Key Strategic Activities

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

### Strategic Objective 4.2 – Health Services

Promote and maintain public health standards.

#### Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Health Services	Protecting the community's health and well-being across a range of activities including infectious disease control, places of assembly, public health risk, water quality, environmental protection, food surveillance, development assessment, and community recovery.	110,328	-
		(19,000)	-
		<b>91,328</b>	-

#### 2023/24 Annual Actions / Initiatives

- Co-ordinate food safety training for local businesses and organisations.
- Administer school-based immunisation programs which are to be carried out in conjunction with Department of Health.

## Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
Review the Kentish Council Municipal Health Plan.	Plan reviewed and changes implemented
Prepare a Kentish Council Municipal Water/Health Report.	Report completed
Promote healthy eating and lifestyle activities.	Promotion provided
Conduct inspection of food premises to ensure a high level of food safety.	Inspections conducted
Undertake monitoring compliance, education and licencing to ensure public health and environmental standards are maintained.	Public health and environmental standards maintained
Undertake assessments of proposed on-site waste water disposal systems and monitor existing systems to ensure compliance with environmental standards.	Environmental standards met
Continue the recreational water sampling program during the summer period.	Samples tested
Participate in the Devonport, Latrobe, Kentish and Central Coast Liquor Accord.	Meetings attended
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.	"No Smoking" requirements adhered to
Co-ordinate municipal immunisations.	Immunisations undertaken
Ensure 'Vaccination Program' employing a Nurse Immuniser is current.	Nurse Immuniser Program renewed biennially

## Activities, Initiatives and Key Strategic Activities

### Strategic Objective 4.3 – Animal Control and Regulatory Services

Encourage and recognise responsible animal ownership.

#### Activities

Core Function	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.	107,893	-
		(88,201)	-
		<b>19,692</b>	-
Regulatory Services	Identification of fire risks within the Municipality and issuing of Fire Abatement Notices.	-	-
		-	-
		-	-

#### 2023/24 Annual Actions / Initiatives

- In partnership with Cradle Coast NRM, Council will offer a cat desexing program.

Key Strategies	Performance Measure
Promote responsible dog ownership including compliance with the <i>Dog Control Act 2000</i> and Council's Dog Management Policy.	Compliance achieved
Promote responsible cat ownership and reduction of feral animals.	Responsible ownership promoted/ issues discussed with DPIPW
Implement compliance requirements with regulations covering domestic animals and stray animals within the municipality.	Compliance with requirements
Identify fire risks within the Municipality and issue Fire Abatement Notices where required.	Risks identified and Abatement Notices issued
Consider a lifetime register for dogs system.	Completed

## Activities, Initiatives and Key Strategic Activities

### Reconciliation with Budget Operating Result

	Net Cost (Revenue) \$	Expenditure \$	Revenue \$
1. Governance	250,750	656,250	(405,500)
2. Community and Economic Development	935,303	1,580,303	(645,000)
3. Infrastructure and Assets	5,717,213	8,910,677	(3,193,464)
4. Development and Regulatory	455,715	764,766	(309,051)
<b>Total Activities and Initiatives</b>	<b>7,358,982</b>	<b>11,911,997</b>	<b>(4,553,015)</b>
Other Non-attributable	(1,555,300)		
<b>Deficit Before Funding Sources</b>	<b>5,803,681</b>		
Rates and Charges	(5,454,017)		
Capital Grants & Contributions	(2,089,579)		
<b>Deficit/(Surplus) for the Year</b>	<b>(1,739,914)</b>		



## 3 Budget Influences

### 3.1 Snapshot of Kentish Council

Kentish Municipality covers an area of 1,156.2 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.

**Population - 6,807**

#### Property Profile

As at 30 June 2023, the Municipality will have an estimated 3,697 rateable properties (2022: 3,681) distributed as follows:

Property Type	Number of Properties June 2023	Number of Properties June 2022
Commercial	89	88
Industrial	13	13
Primary Production	784	779
Public Institution	30	30
Quarrying/ Mining	8	8
Residential	882	870
Rural Residential	1548	1528
Sporting/ Recreation	13	13
Vacant Land	330	352
<b>Totals</b>	<b>3697</b>	<b>3681</b>

#### Road Network

As at 30 June 2023, the Municipality had 273 kilometres of sealed roads, 198 kilometres of unsealed roads and 104 bridges/major culverts.

### 3.2 External Influences

In preparing the 2023/24 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.
- The impact of disaster events that have occurred in recent years.
- The Local Government Association of Tasmania (LGAT) Council Cost Index for 2023 is 8.11% (2022, 4.06%). Annual CPI to March 2023 was 7.0%.



## Budget Influences

### 3.3 Internal Influences

- The main internal influence which is expected to impact on the preparation of the 2023/2024 budget is the resource-sharing arrangements between Kentish and Latrobe Councils which include the sharing of all management and where appropriate all staff and plant across the two Councils to maximise efficiencies.
- Council's Enterprise Agreement includes an allowance for wage increases of 3.75% for 2023/24.

### 3.4 Budget Principles

In response to these influences and in the interests of responsible and sustainable financial management, the following key budget principles are used to guide resource allocation decisions:

- Identify new non-rate revenue opportunities to support existing activities where possible.
- Review provision of services for opportunities to increase efficiency and quality.
- All new initiatives and capital works are justified with alignment to 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

The *Local Government Act 1993* (the Act), requires Council 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 for Local Government.

The 2023/24 estimates, which are included in this document are for the year 1 July 2023 to 30 June 2024 and are prepared in accordance with the Act. The estimates include a Budgeted Statement of Comprehensive Income, Budgeted Balance Sheet and Budgeted Cash Flow Statement and Budgeted Capital Works. These statements have been prepared for the year ended 30 June 2024 in accordance with Accounting Standards and other mandatory professional reporting requirements, and in accordance with the Act. They also include detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information required by Council in order to make an informed decision about the adoption of the budget.

## BUDGET ANALYSIS



Photo: Kentish Council

## 4 Analysis of Operating Budget

This section analyses the expected revenues and expenses of Council for the 2023/24 year.

### 4.1 Operating Revenue

		<b>Forecast 2022/23</b>	<b>Budget 2023/24</b>	<b>Variance</b>	<b>Variance %</b>
<b>Recurrent Income</b>					
Rates and charges	4.1.1	6,178,203	6,621,541	443,338	7.2%
Statutory fees and fines	4.1.2	290,701	266,801	(23,900)	-8.2%
User fees	4.1.3	234,544	210,324	(24,220)	-10.3%
Grants	4.1.4	1,184,275	3,435,305	2,251,030	190.1%
Interest	4.1.5	330,000	405,000	75,000	22.7%
Other income	4.1.6	912,177	874,806	(37,371)	-4.1%
Investment revenue from water corporation	4.1.7	105,600	105,600	-	0.0%
Share of net profits/(losses) of associates accounted for by the equity method	4.1.8	549,079	460,741	(88,338)	-16.1%
		<b>9,784,579</b>	<b>12,380,118</b>	<b>2,595,539</b>	<b>26.5%</b>
<b>Capital Income</b>					
Capital grants received specifically for new or upgraded assets	4.1.9	4,129,412	2,089,579	(2,039,833)	-49.4%
Contributions - cash	4.1.10	-	-	-	
		<b>4,129,412</b>	<b>2,089,579</b>	<b>(2,039,833)</b>	<b>-49.4%</b>
<b>Total Income</b>		<b>13,913,991</b>	<b>14,469,697</b>	<b>555,706</b>	<b>4.0%</b>

## Analysis of Operating Budget

### 4.1.1 Rates and Charges - (\$443,338 increase)

The Local Government Act 1993 provides the ability for Council to raise rates and charges for the purpose of providing services to the community. Rates and charges are an important income stream and it is estimated that rate revenue will represent 53% of recurrent budget income in 2023/24.

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
<b>Rates and Charges</b>				
General rate	5,178,499	5,587,600	409,101	7.9%
Waste management rates	801,834	856,893	55,059	6.9%
Fire levies	243,839	243,804	(35)	0.0%
<b>Total Gross Rates and Charges</b>	<b>6,224,172</b>	<b>6,688,297</b>	<b>464,125</b>	<b>7.5%</b>
Less discount for early payment	(18,134)	(37,000)	(18,866)	104.0%
Less council rate remissions	(27,835)	(29,756)	(1,921)	6.9%
<b>Net Rates and Charges</b>	<b>6,178,203</b>	<b>6,621,541</b>	<b>443,338</b>	<b>7.2%</b>

Council's net rates and charges revenue, including fire levies, has increased by 7.2% on the 2022/23 forecast.

In setting general rates Council has allowed for a 7.9% increase, inclusive of 1% new rates from natural growth in the rates base.

The waste management rates allow for an increase of 6.9% for waste disposal.

The increase in the discount rate for early payment to 2.0% from 1.0%, recognises the recent increase in the RBA cash rate. The increase in remissions accommodates the increase in the general rate.

### 4.1.2 Statutory Fees and Fines - (\$23,900 decrease)

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

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Building permits and levies	79,991	70,200	(9,791)	-12.2%
Planning fees and charges	101,430	96,000	(5,430)	-5.4%
Food premise, place of assembly and water licences	16,194	13,000	(3,194)	-19.7%
Fines Received	1,086	-	(1,086)	-100.0%
Animal control fees and infringements	92,000	87,601	(4,399)	-4.8%
<b>Total Statutory Fees and Fines</b>	<b>290,701</b>	<b>266,801</b>	<b>(23,900)</b>	<b>-8.2%</b>

## Analysis of Operating Budget

The decrease in Planning and Building fees is mainly due to conservative budgeting allowing for a potential decrease in activity from the high levels during 2023/24. Animal registration fees have been increased by 6.6%, however this has been offset by a reduction in expected infringement income.

### 4.1.3 User Fees - (\$24,220 decrease)

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

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
User fees	234,544	210,324	(24,220)	-10.3%

The decrease in user fees is due to conservative budgeting allowing for a potential decrease in usage for 2023/24.

### 4.1.4 Grants - (\$2,251,030 increase)

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

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Grants Commissions – Roads Grant	259,277	1,453,092	1,193,815	460.4%
Grants Commissions – Bridges Grant	15,228	16,370	1,142	7.5%
Grants Commission – Base Grant	540,290	1,906,843	1,366,553	252.9%
Heavy Vehicle Motor Tax	59,000	59,000	-	0.0%
Other Grants	310,480	-	(310,480)	-100.0%
<b>Total Operating Grants</b>	<b>1,184,275</b>	<b>3,435,305</b>	<b>2,251,030</b>	<b>190.1%</b>

Budgeted Grants Commission Grants have increased for 2023/24 due to the timing of the payment of the grants. In recent years, the Commonwealth Government has been paying grants in advance, however for the 2023/24 grants will revert to normal quarterly payment schedules.

### 4.1.5 Interest - (\$75,000 increase)

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

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Interest received	330,000	405,000	75,000	22.7%

The increase in estimated interest income is due to an increase in expected average interest rates for 2023/24. Council has budgeted for an average interest rate of 4.5% and an average cash and investments balance of \$9 million during 2023/24.

## Analysis of Operating Budget

### 4.1.6 Other Income - (\$37,371 decrease)

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

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Sheffield Visitor Information Centre	646,000	645,000	(1,000)	-0.2%
Dulverton Regional Authority income tax equivalents	125,968	111,357	(14,611)	-11.6%
Other income	140,209	118,449	(21,760)	-15.5%
<b>Total other income</b>	<b>912,177</b>	<b>874,806</b>	<b>(37,371)</b>	<b>-4.1%</b>

Conservative budgeting has allowed for a potential decrease in activity from the levels during 2022/23.

### 4.1.7 Investment revenue from Water Corporation (\$ unchanged)

Council holds an equity investment in in TasWater of 0.43%.

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Investment revenue from water corporation	105,600	105,600	-	0.0%

In accordance with its Corporate Plan, TasWater has returned to pre COVID-19 distribution levels and they will also pay an extra special dividend each year for the next four years to replace the distributions foregone by Councils.

### 4.1.8 Share of net profits/(losses) of associates and joint ventures accounted for by the equity method (\$88,338 decrease)

Council is a partner in the Dulverton Regional Waste Management Authority, a Joint Authority established under the *Local Government Act*. The primary activity of the Authority is to operate a regional landfill site at Dulverton. Other partners in this Joint Authority are Devonport City, Central Coast, Latrobe and Kentish Councils. Council's ownership interest in the Authority as at 30 June 2023 was 8.48%.

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method.	549,079	460,741	(88,338)	-16.1%

## Analysis of Operating Budget

### 4.1.9 Capital Grants - (\$2,039,833 decrease)

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

	<b>Forecast 2022/23</b>	<b>Budget 2023/24</b>	<b>Variance \$</b>	<b>Variance %</b>
Commonwealth Roads to Recovery Program	467,855	467,855	-	0.0%
Local Road and Community Infrastructure Stimulus Grant	935,710	737,724	(197,986)	-21.2%
Black Spot - Sheffield Main Street Roundabout	325,000	375,000	50,000	15.4%
Black Spot - Sheffield Walking Track	111,000	-	(111,000)	-100.0%
Safety Improvements Cradle Mountain Road	50,000	-	(50,000)	-100.0%
NDRRA - October 2022 Floods	1,625,885	243,000	(1,382,885)	-85.1%
Federal Funding -Railton Flood Mitigation	133,000	133,000	-	0.0%
State Funding - Railton Flood Mitigation	133,000	133,000	-	0.0%
Building Better Regions Funding-Wild Mersey	330,962	-	(330,962)	-100.0%
Cradle Coast Waste Management - Town Bin Upgrade	17,000	-	(17,000)	-100.0%
<b>Total Capital Grants</b>	<b>4,129,412</b>	<b>2,089,579</b>	<b>(2,039,833)</b>	<b>-49.4%</b>

## Analysis of Operating Budget

### 4.1.10 Capital Contributions - (\$ unchanged)

Capital contributions include all monies received from community sources to fund new or upgraded assets and are detailed below.

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Contribution	-	-	-	
<b>Total Capital Contributions</b>	-	-	-	

### 4.2 Operating Expenditure (\$2,450,735 decrease)

		Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
<b>Expenses</b>					
Employee costs	4.2.1	3,290,144	3,507,916	217,771	6.6%
Materials and contracts	4.2.2	7,024,193	4,069,544	(2,954,648)	-42.1%
Depreciation and amortisation	4.2.4	3,472,339	3,962,695	490,356	14.1%
Finance costs	4.2.5	105,647	96,959	(8,688)	-8.2%
Other expenses	4.2.6	1,288,195	1,092,669	(195,526)	-15.2%
<b>Total Expenses</b>		<b>15,180,518</b>	<b>12,729,783</b>	<b>(2,450,735)</b>	<b>-16.1%</b>

#### 4.2.1 Employee costs (\$217,771 increase)

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

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Total employment costs	3,412,144	3,678,916	266,771	7.8%
Less: amounts allocated to capital	(122,000)	(171,000)	(49,000)	40.2%
<b>Employee costs per Income Statement</b>	<b>3,290,144</b>	<b>3,507,916</b>	<b>217,771</b>	<b>6.6%</b>

#### Full-Time Equivalent (FTE) Employees

	Forecast 2022/23	Budget 2023/24	Variance	Variance %
Kentish Employees	33.5	34.0	0.50	1.5%

Full-time equivalent staffing is expected to increase by 0.5, mainly due to vacant positions being filled. Employee costs allocated to capital in 2022/23 was lower than originally budgeted due to staff time being diverted to flood and storm damage repairs. Employee costs allocated to capital projects is expected to increase by \$49,000 in 2023/24.

A 3.75% increase is allowed for employee pay rises plus a contingency of 3%. In addition, allowance has been made for 0.5% increase in SGC superannuation payments and up to 4% matched superannuation payments in accordance with Council's Enterprise Agreement.



## Analysis of Operating Budget

### 4.2.2 Materials and Contracts (\$2,954,648 decrease)

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

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Materials, repairs & maintenance	5,086,936	2,449,650	(2,637,286)	-51.8%
Consumables	4,613	7,950	3,337	72.3%
Contracts - other infrastructure	267,749	303,551	35,802	13.4%
Fuel	119,600	130,000	10,400	8.7%
Fleet Costs	194,052	207,000	12,948	6.7%
Property holdings costs	56,489	59,312	2,823	5.0%
Minor Plant & Equipment	18,230	20,600	2,370	13.0%
Property maintenance and operating	36,044	6,635	(29,409)	-81.6%
Communication	63,787	63,390	(397)	-0.6%
Marketing and advertising	104,951	62,450	(42,501)	-40.5%
Legal fees	9,109	16,287	7,178	78.8%
Consultants	333,048	371,534	38,486	11.6%
General expenses	714,706	714,750	44	0.0%
IT software & maintenance	228,411	261,493	33,082	14.5%
<b>Total</b>	<b>7,237,725</b>	<b>4,674,602</b>	<b>(2,563,123)</b>	<b>-35.4%</b>
less internal cost allocations	213,532	605,058	391,526	183.4%
<b>Total Materials and Contracts</b>	<b>7,024,193</b>	<b>4,069,544</b>	<b>(2,954,648)</b>	<b>-42.1%</b>

The budget variance for materials, repairs and maintenance compared to forecast is due to the storm event recovery costs. These have been partly offset by the NDRRA funding.

The increase in contracts for other infrastructure mainly relates to price increases from contractors due to inflation.

The budget for property maintenance and operating costs has reduced mainly because costs have been reclassified in the 2023/24 budget to materials, repairs and maintenance.

Marketing and advertising costs have reduced in 2023/24 due to some once-off costs in 2022/23.

The increase in consultancy costs for 2023/24 mainly relates to \$75,000 originally budgeted in 2023 but now carried forward to the 2024 budget for Council's contribution towards development of a Short Walks Strategy in conjunction with Meander Valley Council. The Federal Government is also providing additional funding for this project.

IT software and maintenance costs have increased both due to inflation and also due to additional modules implemented as part of phase two of the TechnologyOne OneSystem implementation.

## Analysis of Operating Budget

An increase in the capital program from 2022/23 and in the overhead rate has caused additional internal cost allocations being applied to capital projects.

### 4.2.3 Impairment of Debts (no change)

An impairment expense is recognised when there is objective evidence that amounts owed to Council are not probable of collection. No impairment allowance has been made in this budget.

### 4.2.4 Depreciation and amortisation - (\$490,356 increase)

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

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
<i>Property</i>				
Land Improvements	61,950	70,927	8,977	14.5%
Buildings	400,007	454,840	54,833	13.7%
<i>Plant &amp; Equipment</i>				
Plant & Equipment	199,500	228,408	28,908	14.5%
Computers & telecommunications	55,000	58,850	3,850	7.0%
<i>Infrastructure</i>				
Roads, bridges and footpaths	2,683,285	3,072,092	388,807	14.5%
Drainage	72,597	77,579	4,982	6.9%
<b>Total Depreciation &amp; Amortisation</b>	<b>3,472,339</b>	<b>3,962,695</b>	<b>490,356</b>	<b>14.1%</b>

Revaluations to buildings, roads, bridges and footpaths plus additions and improvements has seen an increase in depreciation for 2023/24.

### 4.2.5 Finance costs (\$8,688 decrease)

Finance costs relate to interest charged by financial institutions on funds borrowed. Council took up new borrowings of \$5.1m in 2020/21, via a concessional interest-free loan for three years under the State COVID-19 stimulus arrangement.

	Forecast 2022/23	Budget 2023/24	Variance \$	Variance %
Finance costs	105,647	96,959	(8,688)	-8.2%

## Analysis of Operating Budget

### 4.2.6 Other Expenses (\$195,526 )

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

	<b>Forecast 2022/23</b>	<b>Budget 2023/24</b>	<b>Variance \$</b>	<b>Variance %</b>
Audit costs	46,000	58,000	12,000	26.1%
Councillors' allowances	148,000	150,220	2,220	1.5%
Councillors' expenses	14,500	15,750	1,250	8.6%
Bank Fees	24,000	25,000	1,000	4.2%
Election and electoral role expenses	44,415	6,500	(37,915)	-85.4%
Electricity & Gas	46,855	53,885	7,030	15.0%
Fire Levies	237,538	243,804	6,266	2.6%
Insurance	163,838	180,223	16,385	10.0%
Donations & Contributions	345,309	128,875	(216,434)	-62.7%
Subscriptions & Memberships	85,679	95,915	10,236	11.9%
Land Tax	56,976	59,825	2,849	5.0%
Statutory registrations and License fees	1,112	700	(412)	-37.1%
TechOne Implementation	73,972	73,972	-	0.0%
<b>Total</b>	<b>1,288,195</b>	<b>1,092,669</b>	<b>(195,526)</b>	<b>-15.2%</b>

Audit costs have increased as advised by Tasmanian Audit office due to increases in their costs including wage costs and increased work due to changes in auditing standards. Election and electoral role expenses will reduce because 2022/23 included the costs of the October 2022 local government elections. Donations and contributions in 2022/23 included a once-off \$250,000 windstorm relief grant program administered by Council.

## Analysis of Operating Budget

### 4.3 Underlying Result (\$608,098 increase)

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

	<b>Forecast 2022/23</b>	<b>Budget 2023/24</b>	<b>Variance \$</b>	<b>Variance %</b>
Net Operating Result for the year	\$ (1,266,527)	\$ 1,739,914	\$ 3,006,441	-237.4%
Capital grants received specifically for new or upgraded assets	\$ (4,129,412)	\$ (2,089,579)	\$ 2,039,833	-49.4%
Contributions - cash	\$ -	\$ -	\$ -	
Contributions - non-monetary assets	\$ -	\$ -	\$ -	
Grants received in advance - current year	\$ -	\$ -	\$ -	
This year's grants included in prior years income	\$ 2,285,640	\$ -	\$ (2,285,640)	-100.0%
Other Adjustment - Disaster Recovery Costs	\$ 2,545,054	\$ 392,518	\$ (2,152,536)	-84.6%
<b>Underlying Result</b>	<b>\$ (565,245)</b>	<b>\$ 42,853</b>	<b>\$ 608,098</b>	<b>-107.6%</b>

The underlying result for the 2023/24 year is estimated to be a surplus of \$42,853, an improvement of \$608,098 on the forecast deficit of \$565,245 for 2022/23.

## 5 Analysis of Cash Flows

This section analyses the expected cash flows from the operating, investing and financial activities of the Council for the 2023/24 year. Estimating 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 Council. Cash remaining after paying for the provision of services to the community may be available for investment in capital works, or repayment of debt.
- Investing Activities – refers to cash generated or used in the enhancement or creation of infrastructure and other assets. These activities also include the acquisition and sale of other assets such as vehicles, property and equipment.
- Financing Activities – refers to cash generated or used in the financing of Council functions and include borrowing from financial institutions. These activities also include the principal component of loan repayments for the year.

### 5.1 Budgeted Cash Flow Statement

#### 5.1.1 Cash Flows from Operating Activities (\$3.152 million inflow of cash)

	Forecast 2022/23	Budget 2023/24	Variance \$
Rates	\$ 6,178,203	\$ 6,621,541	\$ 443,338
Statutory fees and fines	\$ 290,701	\$ 266,801	\$ (23,900)
User charges and other fines	\$ 234,544	\$ 210,324	\$ (24,220)
Grants	\$ 1,184,275	\$ 3,435,305	\$ 2,251,030
Developer contributions	\$ -	\$ -	\$ -
Interest	\$ 330,000	\$ 405,000	\$ 75,000
Investment revenue from water corporation	\$ 105,600	\$ 105,600	\$ -
Other receipts	\$ 912,177	\$ 874,806	\$ (37,371)
Payments to suppliers	\$ (8,024,193)	\$ (4,069,544)	\$ 3,954,648
Payments to employees (including redundancies)	\$ (3,290,144)	\$ (3,507,916)	\$ (217,771)
Finance costs	\$ (105,647)	\$ (96,959)	\$ 8,688
Other payments	\$ (1,288,195)	\$ (1,092,669)	\$ 195,526
Net cash provided by (or used in) operating activities	\$ (3,472,679)	\$ 3,152,289	\$ 6,624,968

## Analysis of Cash Flows

### 5.1.1 Cash Flows from Operating Activities (\$3.152 million inflow of cash)

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

	<b>Forecast 2022/23</b>	<b>Budget 2023/24</b>	<b>Variance \$</b>
<b>Surplus/(Deficit)</b>	<b>\$ (1,266,527)</b>	<b>\$ 1,739,914</b>	<b>\$ 3,006,441</b>
<b>Non-cash Items</b>			
Depreciation and amortisation	\$ 3,472,339	\$ 3,962,695	\$ 490,356
Other Non-cash Expenditure	\$ -	\$ -	\$ -
Non-cash Distribution - Dulverton	\$ (549,079)	\$ (460,741)	\$ 88,338
Capital Grants specifically for New/Upgrading Assets	\$ (4,129,412)	\$ (2,089,579)	\$ 2,039,833
<b>Total non-cash items</b>	<b>\$ (1,206,152)</b>	<b>\$ 1,412,375</b>	<b>\$ 2,618,527</b>
Increase/(Decrease) in Payables	\$ (1,000,000)	\$ -	\$ 1,000,000
<b>Net Cash provided by Operating Activities</b>	<b>\$ (3,472,679)</b>	<b>\$ 3,152,289</b>	<b>\$ 6,624,968</b>

### 5.1.2 Cash Flows from Investing Activities (\$578,761 inflow of cash)

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

	<b>Forecast 2022/23</b>	<b>Budget 2023/24</b>	<b>Variance \$</b>
Payments for property, infrastructure, plant and equipment	\$ (2,539,454)	\$ (6,010,818)	\$ (3,471,364)
Capital grants	\$ 4,129,412	\$ 2,089,579	\$ (2,039,833)
Contributions	\$ -	\$ -	\$ -
Investments	\$ 2,000,000	\$ 4,500,000	\$ 2,500,000
<b>Net Cash provided by (or used in) Investing Activities</b>	<b>\$ 3,589,958</b>	<b>\$ 578,761</b>	<b>\$ (3,011,197)</b>

## Analysis of Cash Flows

### 5.1.3 Cash Flows from Financing Activities (\$4.242 million outflow of cash)

	Forecast 2022/23	Budget 2023/24	Variance \$
Proceeds from interest bearing loans and borrowings	\$ -	\$ -	\$ -
Repayment of interest-bearing loans and borrowings	\$ (133,712)	\$ (4,242,304)	\$ (4,108,592)
<b>Net cash provided by (or used in) financing activities</b>	<b>\$ (133,712)</b>	<b>\$ (4,242,304)</b>	<b>\$ (4,108,592)</b>

### 5.1.4 Net Increase (Decrease) in Cash (\$409,726 inflow of cash)

Total cash is forecast to decrease by \$511,254 to \$409,726 at 30 June 2023.

	Forecast 2022/23	Budget 2023/24	Variance \$
Net increase/(decrease) in cash and cash equivalents	\$ (16,433)	\$ (511,254)	\$ (494,821)
Cash and cash equivalents at the beginning of the financial year	\$ 937,413	\$ 920,980	\$ (16,433)
<b>Cash and cash equivalents at the end of the financial year</b>	<b>\$ 920,980</b>	<b>\$ 409,726</b>	<b>\$ (511,254)</b>

In addition, investments of \$5,500,000 are expected at 30 June 2024 a decrease of \$4,500,000 from investments forecast at 30 June 2023.

## 6 Analysis of Capital Budget

This section analyses the planned capital expenditure from the 2023/24 year and the source of funding for the capital budget.

### 6.1 Capital Works (\$6.011 million)

		Forecast 2022/23	Budget 2023/24	Variance \$
<b>Works Carried Forward</b>	6.1.1			
Roads		\$ 117,718	\$ 1,255,601	\$ 1,137,883
Stormwater		\$ 41,752	\$ 358,895	\$ 317,143
Buildings		\$ 157,475	\$ 207,738	\$ 50,263
Land Improvements		\$ 312,200	\$ 202,446	\$ (109,754)
Miscellaneous		\$ 43,797	\$ 65,734	\$ 21,937
Plant and Equipment		\$ -	\$ 676,477	\$ 676,477
<b>Total Works Carried Forward</b>		<b>\$ 672,942</b>	<b>\$ 2,766,891</b>	<b>\$ 2,093,949</b>

<b>New Works</b>				
Roads		\$ 1,007,226	\$ 1,355,517	\$ 348,291
Stormwater		\$ 125,930	\$ 488,369	\$ 362,439
Buildings		\$ 94,925	\$ 280,000	\$ 185,075
Land Improvements		\$ 321,383	\$ 238,557	\$ (82,826)
Miscellaneous		\$ 20,003	\$ 46,250	\$ 26,247
Plant, Equipment and Other		\$ 297,045	\$ 835,234	\$ 538,189
<b>Total New Works</b>		<b>\$ 1,866,512</b>	<b>\$ 3,243,927</b>	<b>\$ 1,377,415</b>
<b>Total Capital Works</b>		<b>\$ 2,539,454</b>	<b>\$ 6,010,818</b>	<b>\$ 3,471,364</b>

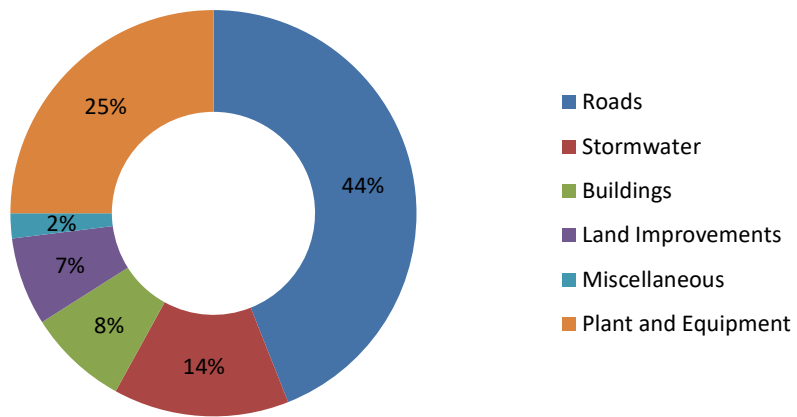
<b>Represented by:</b>				
Asset Renewal	6.1.2	\$ 1,851,828	\$ 3,101,954	\$ 1,250,126
New Assets / Upgrades	6.1.2	\$ 687,626	\$ 2,908,864	\$ 2,221,238
<b>Total Capital Works</b>		<b>\$ 2,539,454</b>	<b>\$ 6,010,818</b>	<b>\$ 3,471,364</b>

The Works Carried Forward 2022/23 forecast are projects carried forward from 2021/22 to 2022/23, the 2023/24 budget are projects carried forward from 2022/23 to 2023/24. Projects are carried forward mainly due to scoping, design and consultation delays and high demand for contractors and materials.

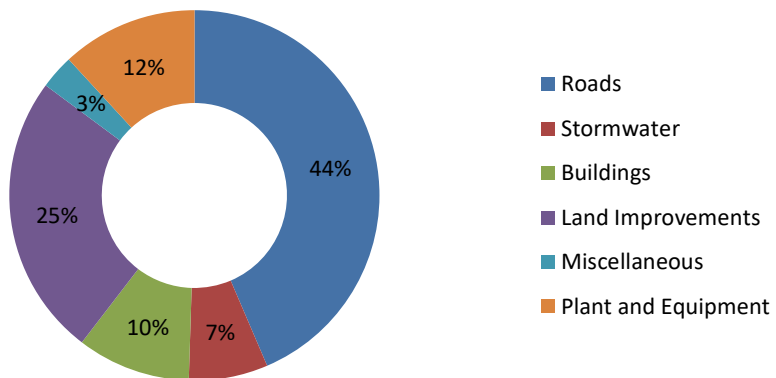


## Analysis of Capital Budget

### Budgeted Total Capital Works for 2023/24



### Budgeted Total Capital Works for 2022/23



## Analysis of Capital Budget

### 6.1.1 Carried Forward Works (\$2.767 million)

At the end of the financial year there are projects that are either incomplete or not commenced due to planning issues, weather delays, extended consultation etc. For the 2022/23 year it is forecast that \$2.767 million of capital works will be incomplete and carried forward into the 2023/24 financial year.

The more significant projects are noted below:

## Analysis of Capital Budget

### 6.1.2 Asset Renewal (\$3.102 million) and New Assets/ Upgrades (\$2.909 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 the useful life of the asset.

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

Appendix B includes additional detail regarding the classification of 2023/24 capital works.

### 6.2 Funding Sources

		Forecast 2022/23	Budget 2023/24	Variance \$
<b>External</b>				
Grants for New/Upgraded Assets	6.2.1	1,828,377	1,621,724	(206,653)
Capital Contributions	6.2.2	-	-	-
New borrowings	6.2.3	-	-	-
<b>Total External Funding / Financing</b>		<b>1,828,377</b>	<b>1,621,724</b>	<b>(206,653)</b>
<b>Internal</b>				
Cash and Investments	6.2.4	672,942	1,236,805	563,863
Operating	6.2.5	38,135	3,152,289	3,114,154
<b>Total Internal Funding</b>		<b>711,077</b>	<b>4,389,094</b>	<b>3,678,017</b>
<b>Total Funding Sources</b>		<b>2,539,454</b>	<b>6,010,818</b>	<b>3,471,364</b>

## Analysis of Capital Budget

### 6.2.1 Grants – Capital \$1.622 million

Capital grants include all monies received from State and Federal Government sources for the purpose of funding the capital works program. Capital grants are generally not budgeted unless grant approval has been confirmed. Details of these grants are provided in section 4.1.9 of this document.

### 6.2.2 Capital Contributions - \$ Nil

Capital contributions include all monies received from community sources for the purpose of funding the capital works program. Council is expected not to receive any capital contributions for 2023/24.

### 6.2.3 New Borrowings - Nil

Council will repay the \$4.1 million of the \$5.1 million concessional (interest free) loan it borrowed as part of the from the State Government's COVID-19 stimulus. Council will retain borrowing of \$1 million taken up to assist the Council in funding the Sheffield Visitor Centre Upgrades which were completed in 2021. No new borrowings are planned.

### 6.2.4 Cash and Investments - \$1,236,805

Council plans to draw on cash reserves to partly fund the capital works program.

### 6.2.5 Operations - \$3.152 million

Council generates cash from its operating activities which is used as a funding source for the capital works program. It is forecast that \$3.152 million will be generated from operations to fund the 2023/24 capital works program.

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

## 7 Analysis of Budgeted Financial Position

### 7.1 Estimated Balance Sheet

		Forecast 2022/23	Budget 2023/24	Variance \$
<b>Assets</b>	<b>7.1.1</b>			
<b>Current assets</b>				
Cash and cash equivalents		920,980	409,726	(511,254)
Trade and other receivables		255,009	255,009	-
Financial assets		10,000,000	5,500,000	(4,500,000)
Inventories		47,884	47,884	-
Other assets		717,210	717,210	-
<b>Total current assets</b>		<b>11,941,083</b>	<b>6,929,829</b>	<b>(5,011,254)</b>
<b>Non-current assets</b>				
Trade and other receivables		13,600	13,600	-
Financial assets		7,310	7,310	-
Investment in associates accounted for using the equity method		2,741,895	3,202,636	460,741
Investment in water corporation		6,786,124	6,786,124	-
Property, infrastructure, plant and equipment		165,253,512	167,301,635	2,048,123
Intangible assets		-	-	-
<b>Total non-current assets</b>		<b>174,802,441</b>	<b>177,311,305</b>	<b>2,508,864</b>
<b>TOTAL ASSETS</b>		<b>186,743,524</b>	<b>184,241,135</b>	<b>(2,502,390)</b>
<b>Liabilities</b>	<b>7.1.2</b>			
<b>Current liabilities</b>				
Trade and other payables		1,652,604	1,652,604	-
Trust funds and deposits		68,975	68,975	-
Provisions		456,678	456,678	-
Interest - bearing loans and borrowings		4,242,304	231,636	(4,010,668)
<b>Total current liabilities</b>		<b>6,420,561</b>	<b>2,409,893</b>	<b>(4,010,668)</b>
<b>Non-current liabilities</b>				
Provisions		74,659	74,659	-
Interest - bearing loans and borrowings		1,488,274	1,256,638	(231,636)
<b>Total non-current liabilities</b>		<b>1,562,933</b>	<b>1,331,297</b>	<b>(231,636)</b>
<b>TOTAL LIABILITIES</b>		<b>7,983,494</b>	<b>3,741,190</b>	<b>(4,242,304)</b>
<b>Net Assets</b>	<b>7.1.3</b>	<b>178,760,030</b>	<b>180,499,945</b>	<b>1,739,914</b>
<b>Equity</b>	<b>7.1.4</b>			
Accumulated Surplus		45,402,307	47,142,222	1,739,914
Asset Revaluation Reserves		133,357,723	133,357,723	-
<b>TOTAL EQUITY</b>		<b>178,760,030</b>	<b>180,499,945</b>	<b>1,739,914</b>

## Analysis of Budgeted Financial Position

### 7.1.1 Current Assets (\$5.011 million decrease) and Non-Current Assets (\$2.509 million increase)

Cash and cash equivalents and investments are expected to decrease by \$5.011 million.

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

### 7.1.2 Current Liabilities (\$4.011 million decrease) and Non-Current Liabilities (\$.232 million decrease)

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

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

### 7.1.3 Net Assets (\$1.74 million increase)

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

### 7.1.4 Equity (\$1.74 million increase)

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

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

## 8 Key Financial Indicators

### 8.1 Financial Resources

The following table summarises the estimated key financial results for the 2023/24 year as compared to the 2022/23 forecast results.

Indicator	Forecast	Budget	Projected		
	2023	2024	2025	2026	2027
	\$,000	\$,000	\$,000	\$,000	\$,000
Recurrent Income	9,785	12,380	12,677	12,989	13,363
Operating Result	(1,267)	1,740	3,601	390	332
Underlying Operating Result	(565)	43	(31)	(78)	(136)
Liquid assets less total liabilities	3,192	2,424	2,300	4,598	5,638
Cash and Investments	921	410	555	107	(115)
Cash Flow from Operations	(3,473)	3,152	3,570	3,625	3,671
Capital Works	2,539	6,011	7,326	1,795	3,099
- Asset Renewal	1,852	3,102	2,337	1,280	2,064
- Asset New/ Upgrade	687	2,909	4,989	515	1,035
Depreciation Expense	3,472	3,963	4,062	4,163	4,267

### 8.2 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 are to report in their annual financial statements.

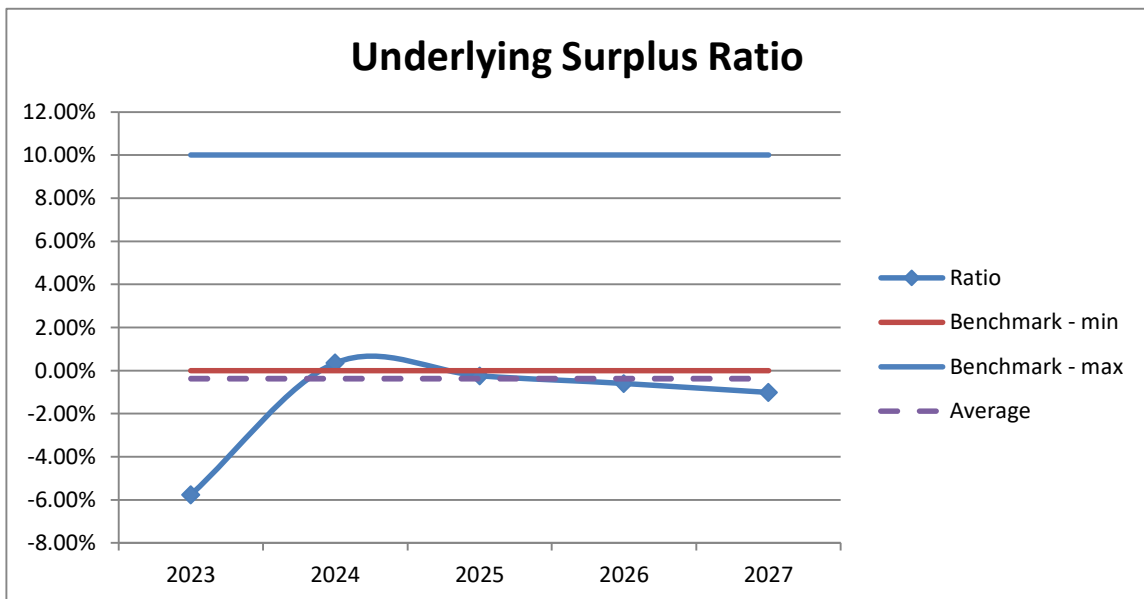
The following graphs and commentary show Council's expected performance against selected indicators over the next four years as compared to suggested benchmark results.

## Key Financial Indicators

### 8.2.1 Underlying surplus ratio

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

<b>Underlying Surplus Ratio</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>Average</b>
Ratio	-5.77%	0.35%	-0.24%	-0.60%	-1.02%	-0.38%
	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>
Underlying Surplus	(565)	43	(31)	(78)	(136)	(51)
Recurrent Income	9,785	12,380	12,677	12,989	13,363	12,852



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

Council's aim is for this benchmark to be positive and trend towards 5% over the long term and this will to be considered during the review of the Long Term Financial Plan.

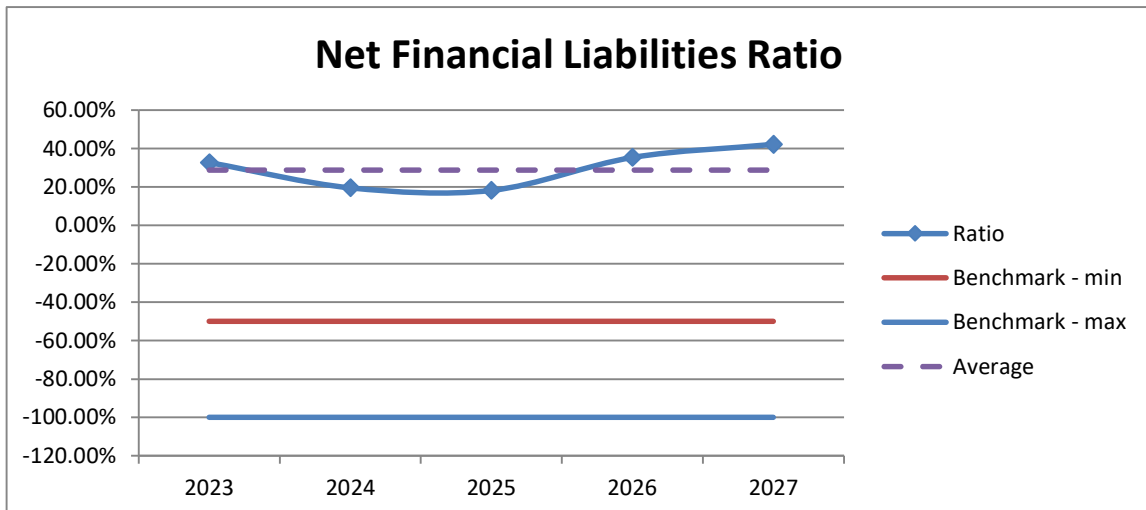


## Key Financial Indicators

### 8.2.2 Net financial liabilities

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

<b>Net Financial Liabilities Ratio</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>Average</b>
Ratio	32.62%	19.58%	18.14%	35.40%	42.19%	28.83%
	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>
Liquid assets less total liabilities	3,192	2,424	2,300	4,598	5,638	3,740
Recurrent income	9,785	12,380	12,677	12,989	13,363	12,852



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

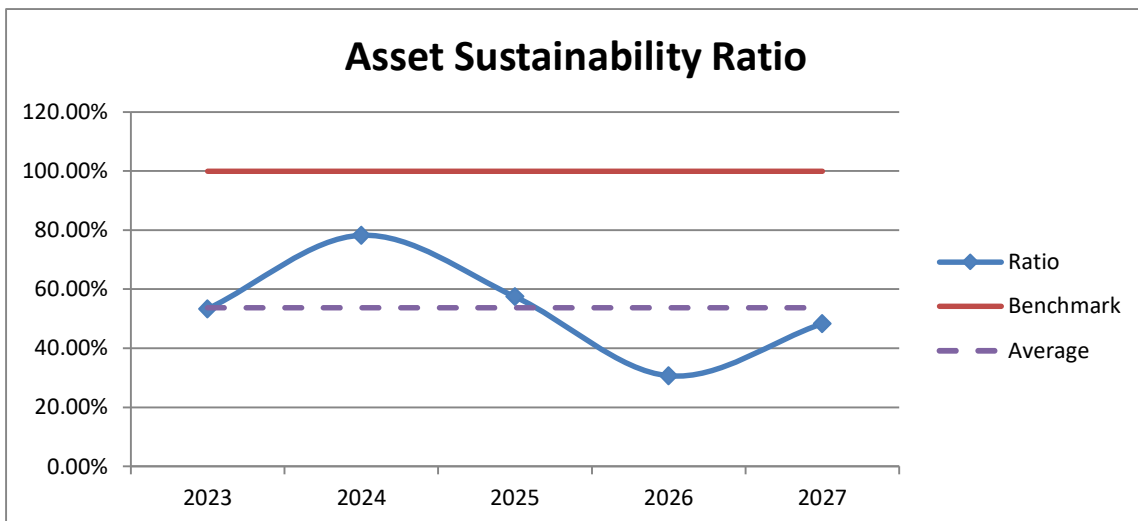
Council's current financial management strategy accepts debt as a legitimate funding source for new and upgraded assets.

## Key Financial Indicators

### 8.2.3 Asset sustainability ratio

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

Asset Sustainability Ratio	2023	2024	2025	2026	2027	Average
Ratio	53.34%	78.27%	57.53%	30.75%	48.37%	53.73%
	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>	<b>\$,000</b>
Capital expenditure on renewal of existing assets	1,852	3,102	2,337	1,280	2,064	2,196
Depreciation Expense	3,472	3,963	4,062	4,163	4,267	4,114



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

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



## APPENDICES



Photo: Kentish Council

## Appendix A - Budgeted Financial Statements

### Budgeted Statement of Comprehensive Income For the Year Ending 30 June 2024

	Actual 2021-A	Actual 2022-A	Budget 2023-B	Forecast Actual 2023-F	Budget 2024-B	2025-P	Projected 2026-P	2027-P
<b>Income</b>								
<b>Recurrent Income</b>								
Rates and charges	5,519,528	5,868,016	6,232,559	6,178,203	6,621,541	6,853,295	7,093,160	7,341,421
Statutory fees and fines	372,221	330,924	317,025	290,701	266,801	273,471	280,308	287,315
User fees	129,809	128,791	159,013	234,544	210,324	215,582	220,972	226,496
Grants	2,617,594	3,870,225	2,750,070	1,184,275	3,435,305	3,521,188	3,609,217	3,699,448
Contributions - cash	-	-	-	-	-	-	-	-
Interest	54,552	53,232	391,500	330,000	405,000	350,000	300,000	300,000
Other income	828,716	907,429	771,641	912,177	874,806	896,676	919,093	942,070
Investment revenue from Water Corporation	44,000	105,600	105,600	105,600	105,600	105,600	105,600	105,600
Share of net profits/(losses) of associates accounted for by the equity method	269,319	211,016	549,079	549,079	460,741	460,741	460,741	460,741
	<b>9,835,739</b>	<b>11,475,233</b>	<b>11,276,487</b>	<b>9,784,579</b>	<b>12,380,118</b>	<b>12,676,553</b>	<b>12,989,091</b>	<b>13,363,091</b>
<b>Capital Income</b>								
Capital grants received specifically for new or upgraded assets	1,811,961	1,326,018	2,776,585	3,661,557	1,621,724	3,164,000	-	-
Capital grants received specifically for renewal of assets	467,854	467,856	467,855	467,855	467,855	467,855	467,855	467,855
Contributions - cash	4,545	6,245	-	-	-	-	-	-
Contributions - non-monetary assets	-	-	-	-	-	-	-	-
	<b>2,284,360</b>	<b>1,800,119</b>	<b>3,244,440</b>	<b>4,129,412</b>	<b>2,089,579</b>	<b>3,631,855</b>	<b>467,855</b>	<b>467,855</b>
<b>Total Income</b>	<b>12,120,099</b>	<b>13,275,352</b>	<b>14,520,927</b>	<b>13,913,991</b>	<b>14,469,697</b>	<b>16,308,408</b>	<b>13,456,946</b>	<b>13,830,946</b>
<b>Expenses</b>								
Employee costs	(2,771,566)	(3,328,896)	(3,328,989)	(3,290,144)	(3,507,916)	(3,639,462)	(3,775,942)	(3,917,540)
Materials and services	(3,111,261)	(4,181,448)	(4,670,588)	(7,024,193)	(4,069,544)	(3,787,337)	(3,900,957)	(4,017,986)
Impairment of receivables	(371)	-	-	-	-	-	-	-
Depreciation and amortisation	(3,112,828)	(3,048,375)	(3,297,830)	(3,472,339)	(3,962,695)	(4,061,762)	(4,163,306)	(4,267,389)
Finance costs	(63,648)	(114,172)	(107,132)	(105,647)	(96,959)	(98,538)	(78,669)	(64,397)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(11,037)	(65,562)	-	-	-	-	-	-
Other expenses	(988,635)	(1,567,985)	(1,017,009)	(1,288,195)	(1,092,669)	(1,119,986)	(1,147,985)	(1,231,685)
<b>Total Expenses</b>	<b>(10,059,346)</b>	<b>(12,306,438)</b>	<b>(12,421,549)</b>	<b>(15,180,518)</b>	<b>(12,729,783)</b>	<b>(12,707,085)</b>	<b>(13,066,860)</b>	<b>(13,498,997)</b>
<b>Net Operating Result for the year</b>	<b>2,060,753</b>	<b>968,914</b>	<b>2,099,378</b>	<b>(1,266,527)</b>	<b>1,739,914</b>	<b>3,601,322</b>	<b>390,086</b>	<b>331,950</b>

## Appendix A - Budgeted Financial Statements

	Actual 2021-A	Actual 2022-A	Budget 2023-B	Forecast Actual 2023-F	Budget 2024-B	2025-P	Projected 2026-P	2027-P
<b>Other Comprehensive Income</b>								
<b>Items that will not be reclassified to surplus or deficit</b>								
Fair value adjustments on equity investment assets	558,866	166,360	-	-	-	-	-	-
Net asset revaluation increment/(decrement)	-	18,363,895	-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	-	225,456	-	-	-	-	-	-
	<b>558,866</b>	<b>18,755,711</b>	-	-	-	-	-	-
<b>Items that may be reclassified to surplus or deficit</b>								
Revaluation - Investment in TasWater	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>558,866</b>	<b>18,755,711</b>	-	-	-	-	-	-
<b>Comprehensive Result</b>	<b>2,619,619</b>	<b>19,724,625</b>	<b>2,099,378</b>	<b>(1,266,527)</b>	<b>1,739,914</b>	<b>3,601,322</b>	<b>390,086</b>	<b>331,950</b>
<b>Adjustments</b>								
Net Operating Result for the year	2,060,753	968,914	2,099,378	(1,266,527)	1,739,914	3,601,322	390,086	331,950
Contributions - cash	-	-	-	-	-	-	-	-
Grants - non-recurrent (including disaster recovery funding)	(1,816,506)	(1,332,263)	(2,776,585)	(3,661,557)	(1,621,724)	(3,164,000)	-	-
Grants for renewal of assets	(467,854)	(467,856)	-	(467,855)	(467,855)	(467,855)	(467,855)	(467,855)
Grants received in advance - current year	(1,312,671)	(2,285,640)	(2,066,956)	-	-	-	-	-
Grants received in advance - prior year	1,493,214	1,312,671	2,066,956	2,285,640	-	-	-	-
Other Adjustment - grant funds transferred to Latrobe Council		531,250						
Other Adjustment - disaster recovery costs		260,894	1,207,500	2,545,054	392,518	-	-	-
<b>Underlying Result</b>	<b>(43,064)</b>	<b>(1,012,030)</b>	<b>530,293</b>	<b>(565,245)</b>	<b>42,853</b>	<b>(30,533)</b>	<b>(77,769)</b>	<b>(135,905)</b>

## Appendix A - Budgeted Financial Statements

### Budgeted Balance Sheet as at 30 June 2024

	Actual 2021-A	Actual 2022-A	Original Budget 2023-B	Forecast 2023-F	Budget 2024-B	2025-P	Projected 2026-P	2027-P
<b>Assets</b>								
<b>Current assets</b>								
Cash and cash equivalents	1,724,349	937,413	12,399,286	920,980	409,726	554,893	106,849	(114,548)
Trade and other receivables	459,772	255,009	459,772	255,009	255,009	255,009	255,009	255,009
Investments	10,600,000	12,000,000	-	10,000,000	5,500,000	5,000,000	7,500,000	8,500,000
Inventories	8,540	47,884	8,540	47,884	47,884	47,884	47,884	47,884
Other assets	241,058	717,210	258,860	717,210	717,210	717,210	717,210	717,210
<b>Total current assets</b>	<b>13,033,719</b>	<b>13,957,516</b>	<b>13,126,458</b>	<b>11,941,083</b>	<b>6,929,829</b>	<b>6,574,996</b>	<b>8,626,952</b>	<b>9,405,555</b>
<b>Non-current assets</b>								
Trade and other receivables	17,000	13,600	17,000	13,600	13,600	13,600	13,600	13,600
Financial assets	18,000	7,310	18,000	7,310	7,310	7,310	7,310	7,310
Investment in associates accounted for using the equity method	1,812,312	2,192,816	2,671,230	2,741,895	3,202,636	3,663,377	4,124,118	4,584,859
Investment in water corporation	6,619,764	6,786,124	6,619,764	6,786,124	6,786,124	6,786,124	6,786,124	6,786,124
Property, infrastructure, plant and equipment	146,873,600	166,186,397	149,906,517	165,253,512	167,301,635	170,565,414	168,196,894	167,028,426
Intangible Assets	-	-	-	-	-	-	-	-
<b>Total non-current assets</b>	<b>155,340,676</b>	<b>175,186,247</b>	<b>159,232,511</b>	<b>174,802,441</b>	<b>177,311,305</b>	<b>181,035,825</b>	<b>179,128,046</b>	<b>178,420,319</b>
<b>Total assets</b>	<b>168,374,395</b>	<b>189,143,763</b>	<b>172,358,969</b>	<b>186,743,524</b>	<b>184,241,135</b>	<b>187,610,821</b>	<b>187,754,998</b>	<b>187,825,875</b>
<b>Liabilities</b>								
<b>Current liabilities</b>								
Trade and other payables	1,538,256	2,652,604	1,538,257	1,652,604	1,652,604	1,652,604	1,652,604	1,652,604
Trust funds and deposits	44,600	68,975	44,600	68,975	68,975	68,975	68,975	68,975
Provisions	476,928	456,678	476,928	456,678	456,678	456,678	456,678	456,678
Contract Liabilities	-	-	-	-	-	-	-	-
Interest - bearing loans and borrowings	125,325	133,712	142,304	4,242,304	231,636	245,908	261,074	91,984
<b>Total current liabilities</b>	<b>2,185,109</b>	<b>3,311,969</b>	<b>2,202,089</b>	<b>6,420,561</b>	<b>2,409,893</b>	<b>2,424,165</b>	<b>2,439,331</b>	<b>2,270,241</b>
<b>Non-current liabilities</b>								
Provisions	22,621	74,659	22,621	74,659	74,659	74,659	74,659	74,659
Interest - bearing loans and borrowings	5,864,289	5,730,578	5,588,273	1,488,274	1,256,638	1,010,730	749,656	657,672
<b>Total non-current liabilities</b>	<b>5,886,910</b>	<b>5,805,237</b>	<b>5,610,894</b>	<b>1,562,933</b>	<b>1,331,297</b>	<b>1,085,389</b>	<b>824,315</b>	<b>732,331</b>
<b>Total liabilities</b>	<b>8,072,019</b>	<b>9,117,206</b>	<b>7,812,983</b>	<b>7,983,494</b>	<b>3,741,190</b>	<b>3,509,554</b>	<b>3,263,646</b>	<b>3,002,572</b>
<b>Net Assets</b>	<b>160,302,376</b>	<b>180,026,557</b>	<b>164,545,986</b>	<b>178,760,030</b>	<b>180,499,945</b>	<b>184,101,267</b>	<b>184,491,352</b>	<b>184,823,303</b>
<b>Equity</b>								
Accumulated Surplus	45,700,364	46,668,834	49,943,974	45,402,307	47,142,222	50,743,544	51,133,629	51,465,580
Asset Revaluation Reserves	114,602,012	133,357,723	114,602,012	133,357,723	133,357,723	133,357,723	133,357,723	133,357,723
<b>Total Equity</b>	<b>160,302,376</b>	<b>180,026,557</b>	<b>164,545,986</b>	<b>178,760,030</b>	<b>180,499,945</b>	<b>184,101,267</b>	<b>184,491,352</b>	<b>184,823,303</b>

## Appendix A - Budgeted Financial Statements

### Budgeted Cash Flow Statement for the year ended as at 30 June 2024

	Actual 2021-A	Actual 2022-A	Original Budget 2023-B	Forecast 2023-F	Budget 2024-B	2025-P	Projected 2026-P	2027-P
<b>Cash flows from operating activities</b>								
Rates	5,501,230	5,911,987	5,868,253	6,178,203	6,621,541	6,853,295	7,093,160	7,341,421
Statutory fees and fines	372,222	330,924	320,350	290,701	266,801	273,471	280,308	287,315
User charges and other fines	417,689	432,636	116,150	234,544	210,324	215,582	220,972	226,496
Grants	2,617,595	3,870,226	2,982,752	1,184,275	3,435,305	3,521,188	3,609,217	3,699,448
Developer contributions	-	-	-	-	-	-	-	-
Interest	61,340	53,232	30,000	330,000	405,000	350,000	300,000	300,000
Investment revenue from water corporation	44,000	105,600	105,600	105,600	105,600	105,600	105,600	105,600
Share of Profits of Associates (Dulverton Waste Management)	55,968	55,968	-	-	-	-	-	-
Other receipts	1,194,640	1,095,012	628,433	912,177	874,806	896,676	919,093	942,070
Net GST refund/payment	1,147,448	742,278	-	-	-	-	-	-
Payments to suppliers	(5,404,166)	(4,651,555)	(3,023,220)	(8,024,193)	(4,069,544)	(3,787,337)	(3,900,957)	(4,017,986)
Payments to employees (including redundancies)	(2,818,451)	(3,297,108)	(3,055,424)	(3,290,144)	(3,507,916)	(3,639,462)	(3,775,942)	(3,917,540)
Finance costs	(63,648)	(114,172)	(56,868)	(105,647)	(96,959)	(98,538)	(78,669)	(64,397)
Other payments	(805,546)	(1,557,295)	(819,402)	(1,288,195)	(1,092,669)	(1,119,986)	(1,147,985)	(1,231,685)
<b>Net cash provided by (or used in) operating activities</b>	<b>2,320,321</b>	<b>2,977,733</b>	<b>3,096,624</b>	<b>(3,472,679)</b>	<b>3,152,289</b>	<b>3,570,489</b>	<b>3,624,796</b>	<b>3,670,742</b>
<b>Cash flows from investing activities</b>								
Payments for property, infrastructure, plant and equipment	(9,160,567)	(4,169,388)	(7,675,265)	(2,539,454)	(6,010,818)	(7,325,541)	(1,794,787)	(3,098,920)
Payments for intangibles	-	-	-	-	-	-	-	-
Proceeds from sale of property, infrastructure, plant and equipment	177,364	106,549	-	-	-	-	-	-
Capital grants	2,279,815	1,793,874	3,403,975	4,129,412	2,089,579	3,631,855	467,855	467,855
Dividends received from associate	-	-	-	-	-	-	-	-
Contributions	4,545	6,245	-	-	-	-	-	-
Net proceeds from/( payments for) investments	(11,340,371)	(1,400,000)	2,707,914	2,000,000	4,500,000	500,000	(2,500,000)	(1,000,000)
<b>Net Cash provided by (or used in) Investing Activities</b>	<b>(18,039,214)</b>	<b>(3,662,720)</b>	<b>(1,563,376)</b>	<b>3,589,958</b>	<b>578,761</b>	<b>(3,193,686)</b>	<b>(3,826,932)</b>	<b>(3,631,065)</b>

## Appendix A - Budgeted Financial Statements

	Actual 2021-A	Actual 2022-A	Budget 2023-B	Forecast Actual 2023-F	Budget 2024-B	2025-P	Projected 2026-P	2027-P
<b>Cash flows from financing activities</b>								
Trust funds and deposits	875	24,375	-	-	-	-	-	-
Proceeds from interest bearing loans and borrowings	(117,244)	(125,324)	-	-	-	-	-	-
Repayment of interest bearing loans and borrowings	5,100,000	-	(125,325)	(133,712)	(4,242,304)	(231,636)	(245,908)	(261,074)
<b>Net cash provided by (or used in) financing activities</b>	<b>4,983,631</b>	<b>(100,949)</b>	<b>(125,325)</b>	<b>(133,712)</b>	<b>(4,242,304)</b>	<b>(231,636)</b>	<b>(245,908)</b>	<b>(261,074)</b>
Net increase/(decrease) in cash and cash equivalents	(10,735,263)	(786,936)	1,407,923	(16,433)	(511,254)	145,167	(448,044)	(221,397)
Cash and cash equivalents at the beginning of the financial year	12,459,612	1,724,349	10,991,363	937,413	920,980	409,726	554,893	106,849
<b>Cash and cash equivalents at the end of the financial year</b>	<b>1,724,349</b>	<b>937,413</b>	<b>12,399,286</b>	<b>920,980</b>	<b>409,726</b>	<b>554,893</b>	<b>106,849</b>	<b>(114,548)</b>



## Appendix B - Budgeted Capital Works for the Year Ending 30 June 2024

### Road base and seal

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
Kings Rd (at Claude Rd)	Reconstruct and localised sealing	10,000	40,000	50,000	50,000
Sealed Roads - Reseal Program	Annual Allocation	450,000	-	450,000	-
Sheffield Road - Historic Watering Site	Turnout/Parking Area	-	20,000	20,000	20,000
Unsealed Roads - Resheeting Program	Annual Allocation	350,000	-	350,000	-
Wildlife Rd (at Claude Rd)	Reconstruct and localised sealing	10,000	40,000	50,000	50,000
Bell Mountain	Remediate rain damage	260,000	-	260,000	-
Intersection Sealing - gravel to sealed road junctions	Priority projects determined annually	75,422	-	75,422	75,422
Priority bus shelters and laybys		-	16,866	16,866	16,866
Tarleton Road Stabilisation	In conjunction with Latrobe Council capital works	75,482	-	75,482	75,482
<b>Total Road base and seal</b>		<b>1,230,904</b>	<b>116,866</b>	<b>1,347,770</b>	<b>287,770</b>

## Appendix B - Budgeted Capital Works for the Year Ending 30 June 2024

### Footpaths

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
Formby Street	Join Main Street Sheffield up with Landon Place - 110m	-	22,000	22,000	22,000
Sheffield Walking Track Safety Improvements		-	160,000	160,000	160,000
<b>Total Footpaths</b>		-	<b>182,000</b>	<b>182,000</b>	<b>182,000</b>

### Kerb & Channel

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
Main St, High St Roundabout, Sheffield	Construct roundabout	-	367,000	367,000	353,483
Formby Street	Join Main Street Sheffield up with Landon Place - 110m	-	22,000	22,000	-
Kerb & Channel extensions Sheffield - Main Street	Combined from 2022-23 Capital Projects	-	432,348	432,348	432,348
<b>Total Kerb &amp; Channel</b>		-	<b>821,348</b>	<b>821,348</b>	<b>785,831</b>

## Appendix B - Budgeted Capital Works for the Year Ending 30 June 2024

### Bridges

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
Bridge Barrier upgrades (6 sites)	Approved Black Spot project	-	200,000	200,000	-
Replace failing large insitu Jarmans Road culvert near Nook Road junction	In line with latest bridge inspection report	60,000	-	60,000	-
<b>Total Bridges</b>		<b>60,000</b>	<b>200,000</b>	<b>260,000</b>	<b>-</b>

### Stormwater

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
Railton Flood Mitigation Recommendations - Implementation	Implement Entura Recommendations	-	250,000	250,000	261,631
Spring Street & Sheffield Recreation Ground	Duplicate SW from across road behind clubrooms to Dodder	-	500,000	500,000	-
Caythorpe Road - Pipe open Drain	Pipe drain near 12-14 Main St	-	9,770	9,770	9,770
Dowbiggin St / Foster St Junction, Railton	Drainage improvements	-	55,556	55,556	55,556
Sheffield Bowls Club northern side stormwater	Stormwater extension	-	31,938	31,938	31,938
<b>Total Stormwater</b>		<b>-</b>	<b>847,264</b>	<b>847,264</b>	<b>358,895</b>

## Appendix B - Budgeted Capital Works for the Year Ending 30 June 2024

### Buildings

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
Sheffield Depot	Renovate plant sheds	15,000	15,000	30,000	-
Sheffield Wild Mersey - Toilet block shower/toilet cubicles	Install floor to ceiling partitions	25,000	-	25,000	-
Sheffield WTS	Upgrade bin barriers	45,000	-	45,000	-
Wilmot Hall - Replace Roof	Colorbond Roof at end of life, temporary repairs already	50,000	-	50,000	-
Wilmot WTS	Upgrade bin barriers	45,000	-	45,000	-
Upgrade "Blue/Green Hall" to allow overnight hire	Shower/s, kitchen upgrade – oven, dishwasher, bench space, fire alarms	-	50,000	50,000	50,000
Railton Neighbourhood Centre	Extend rear of building	-	157,738	157,738	157,738
Kentish Museum Building Upgrades	Exterior walls, new windows etc	85,000	-	85,000	-
<b>Total Buildings</b>		<b>265,000</b>	<b>222,738</b>	<b>487,738</b>	<b>207,738</b>

## Appendix B - Budgeted Capital Works for the Year Ending 30 June 2024

### Land Improvements

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
Contribution towards Electronic Scoreboard		-	53,557	53,557	-
Mural Park, Sheffield	Upgrade hotmix path to concrete	-	25,000	25,000	-
Sheffield Recreation Precinct Plan Action 4: Roads and pedestrian circulation	Investigate roads and tracks on site for capacity (width, surface	-	40,000	40,000	-
Wild Mersey Gateway Signs x 2	Railton and Sheffield MTB gateway signs	-	30,000	30,000	-
Kentish Museum-Whitworth Powder Gun-Shelter and Signage		-	5,000	5,000	5,000
Kimberly Lookout Development		-	21,878	21,878	21,878
Lake Barrington Park - Reinstate overgrown walking tracks	(~200m) and upgrade to AS 2156.1 Class 3 standard (~1m wide,	-	25,019	25,019	25,019
Sheffield Bark Park shelter		-	14,000	14,000	14,000
Sheffield Depot	Concept plans and upgrade yard and fencing	20,389	20,389	40,778	40,778
Sheffield Recreation Precinct Plan - Action 1: Landscape Plan	Develop and install a landscape concept for the site, defining	-	7,685	7,685	7,685
Shade Structure - Goliath Park Railton		-	27,908	27,908	27,908
Improvements to Blacksmiths Lane / Ex- CBA Land		-	25,222	25,222	25,222
Lake Barrington Park	Formalise Walking Track	-	14,941	14,941	14,941
Wilmot welcome signs and historical plaques	Updated welcome signs at each end of town - historical plaques	-	20,015	20,015	20,015
Stoodley Forest Walking Tracks	Arboretum Forest Walk & Dick	-	80,000	80,000	-
Old Limeworks - Carpark on Latrobe Road	Lowes Bridge Interpretation, signage panels, old limeworks carpark	-	10,000	10,000	-
<b>Total Land Improvements</b>		<b>20,389</b>	<b>420,614</b>	<b>441,003</b>	<b>202,446</b>

## Appendix B - Budgeted Capital Works for the Year Ending 30 June 2024

### Miscellaneous

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
Sheffield Main Street - Historic Walk Concept Design		-	22,239	22,239	22,239
<b>Total Miscellaneous</b>		-	<b>22,239</b>	<b>22,239</b>	<b>22,239</b>

### IT equipment and software

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
I-pads to Laptops	Replace Councillor equipment	-	12,500	12,500	-
Laptops and hardware	Scheduled replacements	33,750	-	33,750	-
IT Upgrades Stage 2-WAN/Switch/UPS	WAN/Switch/UPS	22,857	-	22,857	22,857
IT WAN installation	Two sites	-	16,295	16,295	16,295
Wi-Fi Access Point Replacement		4,343	-	4,343	4,343
<b>Total IT equipment and software</b>		<b>60,950</b>	<b>28,795</b>	<b>89,745</b>	<b>43,495</b>

## Appendix B - Budgeted Capital Works for the Year Ending 30 June 2024

### Plant and Equipment

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2022/23
4.5 Yard Tip Truck - K135		120,000	-	120,000	100,000
Replace 670 grader with smaller unit	Replace 670G (14 ft) grader with smaller 12Ft	390,000	-	390,000	-
6 Yard Tip Truck - K126		140,000	-	140,000	100,000
Replace backhoe - K96		240,000	-	240,000	151,266
Replace Green Spaces Pool Ute - K172		25,211	-	25,211	25,211
Truck & Flocon Replacement	Plant 108	328,000	-	328,000	300,000
Side-by-side quad for Wild Mersey	Trail maintenance inc spraying etc	-	35,000	35,000	-
Tandem trailer	For green spaces mower	-	12,000	12,000	-
SES Ute Replacement - Council contribution		21,500	-	21,500	-
Side Arm Mower - K182		100,000	-	100,000	-
Side Arm Mower - K183		100,000	-	100,000	-
<b>Total Plant and Equipment</b>		<b>1,464,711</b>	<b>47,000</b>	<b>1,511,711</b>	<b>676,477</b>
					-
<b>Total</b>		<b>3,101,954</b>	<b>2,908,864</b>	<b>6,010,818</b>	<b>2,766,891</b>

**A. ANNUAL PLAN**

That Council in accordance with Section 71 of the *Local Government Act 1993* Council adopts the Annual Plan for the financial year ending 30 June 2024 and instructs the General Manager to:

- (a) make a copy of it available for public inspection at the Council’s Offices and on the website; and
- (b) provide a copy of it to the Director of Local Government and to the Director of Public Health.

**B. ANNUAL ESTIMATES (REVENUE AND EXPENDITURE)**

That Council:

- (a) in accordance with Section 82 of the *Local Government Act 1993* the Council by absolute majority adopts the estimates of revenue and expenditure for the 2023/2024 financial year as detailed in the Annual Plan;
- (b) in accordance with section 82(6) of the Act the Council, by absolute majority, authorises the General Manager to make minor adjustments up to \$50,000 to any individual estimate item (including capital works) as deemed necessary during the 2023/2024 financial year provided that the total of the Estimates remains unaltered.

**C. RATES AND CHARGES 2023/2024**

That in accordance with the provisions of Part 9 of the *Local Government Act 1993*, (“the Act”) and the *Fire Service Act 1979*, the following Rates and Charges are made for the period 1 July 2023 to 30 June 2024:

1. GENERAL RATE

- 1.1 Pursuant to sections 90 and 91 of the *Local Government Act 1993*, Council makes the following **General Rate** on all rateable land (excluding land which is exempt pursuant to the provisions of Section 87) within the municipal area of Kentish for the period commencing 1 July 2023 and ending 30 June 2024 consisting of two components:
  - (a) a rate of 5.554 cents in the dollar on the assessed annual value of the land; and
  - (b) a fixed charge of \$449
  
- 1.2 Pursuant to Section 107, of the *Local Government Act 1993*, Council declares by absolute majority, that component (a) of the **General Rate is varied** within the municipal area according to the use or predominant use of land as follows:
  - i) for land used for commercial purposes, vary the General Rate to 8.887 cents in the dollar on the assessed annual value of the land;
  - ii) for land used for primary production purposes, vary the General Rate to 6.665 cents in the dollar on the assessed annual value of the land;
  - iii) for land used for public purposes, vary the General Rate to 10.554 cents in the dollar on the assessed annual value of the land;
  - iv) for land used for industrial purposes, vary the General Rate to 17.219 cents in the dollar on the assessed annual value of the land; and
  - v) for land used for mining purposes, vary the General Rate to 12.775 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



## Appendix C - 2023-2024 Rates Resolution

in order for a ratepayer to qualify for the maximum percentage increase as follows:

- a. the maximum percentage increase is 6.9%; 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 2022.

### 2. SERVICE RATES & SERVICE CHARGES

Pursuant to Sections 93, 93A, 94, and 95 of the *Local Government Act 1993*, Council makes the following service rates and service charges on all rateable land within the municipal area of Kentish (including land which is otherwise exempt from rates pursuant to Section 87 but excluding Crown Land to which Council does not supply any of the following services) for the period commencing 1 July 2023 and ending on the 30 June 2024, 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) \$238.55 for 140 litre bin;
  - (ii) \$314.92 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 \$37.62 for all land to which Council supplies or makes available a waste removal service
  - ii. A transfer station access fee of \$138.88 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;
  - iii. A transfer station access fee of \$37.62 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 \$308.17 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 \$69.97 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 0.280634 cents in the dollar of the assessed annual value of such land;

## Appendix C - 2023-2024 Rates Resolution

- ii. for land within the Railton Volunteer Fire Brigade District 0.280634 cents in the dollar of the assessed annual value of such land;
- iii. for general land 0.311694 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 \$48.00.

### 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 31 August 2023;
  - (ii) the second instalment on or before 31 October 2023;
  - (iii) the third instalment on or before 28 February 2024 and
  - (iv) the fourth instalment on or before 30 April 2024.

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

- c) If a ratepayer elects not to pay instalments, then the entire amount must be paid on or before 31 August 2023.
- d) Pursuant to Section 130 of the *Local Government Act 1993* a discount on the current year rates and charges of 2.0 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 31 August 2023.

### 5. SUPPLEMENTARY RATES

- (1) If a supplementary valuation is made of any land prior to 30 June 2024 the General Manager may at his discretion, adjust the amount payable in respect of any rate for that land for that financial year.
- (2) If a rate notice is issued by the General Manager under clause 6(1), the amount shown as payable on that notice is due to be paid within 30 days of the date on which that notice issued.

### 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.

**D. CAPITAL WORKS PROGRAM**

That Council pursuant to Section 82 of the *Local Government Act 1993* adopts the Capital Works Program for the 2023/24 financial year as detailed in the Annual Plan.

**E. FEES AND CHARGES**

That Council in accordance with Section 205 of the *Local Government Act 1993* Council adopts the Fees and Charges Schedule for the 2023/24 financial year as detailed in the Annual Plan.

<b>Kentish Council</b>					
<b>Appendix D</b>					
	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
<b>Fees and Charges Schedule 2023/2024</b>					
<b>ANIMAL CONTROL</b>					
<b>Registration (by due date)</b>					
Domestic Dog registration	Annual	FREE	\$ 57.00	\$ -	\$ 57.00
# Sterilised dog	Annual	FREE	\$ 25.50	\$ -	\$ 25.50
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	FREE	\$ 31.50	\$ -	\$ 31.50
Declared Dangerous Dog	Annual	FREE	\$ 315.00	\$ -	\$ 315.00
*Declared Restricted Breed Dogs	Annual	FREE	\$ 149.50	\$ -	\$ 149.50
Pensioner Rate - <b>One dog per pensioner</b>	Annual	FREE	\$ 21.50	\$ -	\$ 21.50
#Guide Dog/Medical Alert Dog			FREE		FREE
<b>Registration (after due date)</b>					
Domestic Dog registration	Annual	FREE	\$ 62.00	\$ -	\$ 62.00
# Sterilised dog	Annual	FREE	\$ 30.50	\$ -	\$ 30.50
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	FREE	\$ 36.50	\$ -	\$ 36.50
Declared Dangerous Dog	Annual	FREE	\$ 320.00	\$ -	\$ 320.00
*Declared Restricted Breed Dogs	Annual	FREE	\$ 154.50	\$ -	\$ 154.50
Pensioner Rate - <b>One dog per pensioner</b>	Annual	FREE	\$ 26.50	\$ -	\$ 26.50
Guide/Hearing dog for the blind/deaf			FREE		FREE
<b># On provision of evidence</b>					
<b>* As defined in the Dog Control Act 2000</b>					
<b>** Must be a current financial member of an authorised &amp; approved association - on the provision of evidence</b>					
New dogs registered after the 31/12/23 will only be charged a 50% pro-rata fee					
New dogs registered after the 31/03/24 will only be charged a 25% pro-rata fee					
<b>Kennel Licences</b>					
Kennel Licence - initial		FREE	\$ 94.50	\$ -	\$ 94.50
Kennel Licence - renewal	Annual	FREE	\$ 44.50	\$ -	\$ 44.50
Replacement tag		GST	\$ 5.45	\$ 0.55	\$ 6.00
Dog complaint deposit		GST	\$ 25.91	\$ 2.59	\$ 28.50
Purchase of dangerous dog sign		GST	\$ 68.64	\$ 6.86	\$ 75.50
Purchase of dangerous dog collar - small		GST	\$ 56.82	\$ 5.68	\$ 62.50
Purchase of dangerous dog collar - medium		GST	\$ 62.27	\$ 6.23	\$ 68.50
Purchase of dangerous dog collar - large		GST	\$ 65.00	\$ 6.50	\$ 71.50
Purchase of dangerous dog collar - X large		GST	\$ 67.73	\$ 6.77	\$ 74.50
<b>Impounding - other animals</b>					
Pound fees (collection and transport)				Reimbursement of costs + 5% ad	
Daily maintenance fee (per head per day)					\$30.00

<b>Kentish Council</b>					
<b>Appendix D</b>					
<b>Fees and Charges Schedule 2023/2024</b>	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
Treatment fees					Reimbursement of costs + 5% admin fee
Misc. Impound fees (notice of impound)					Reimbursement of costs + 5% admin fee
<b>BUILDING &amp; PLUMBING FEES</b>					
<b>Category 4 Building Works - Issue of building and demolition permits</b>					
(includes issue of Completion Certificates)					
<b>Class 1 - Dwelling</b>					
Permit Authority – single dwelling		Exempt	\$ 415.00	\$ -	\$ 415.00
Permit Authority – multiple dwelling		Exempt		\$ -	\$357 plus 50% Permit Authority fee per additional unit
<b>Class 10 Shed/garage</b>					
Permit Authority		Exempt	\$ 328.50	\$ -	\$ 328.50
<b>Class 2 to 9 – Commercial/Industrial</b>					
Permit Authority		Exempt	\$ 536.50	\$ -	\$ 536.50
Building Administration Levy		Exempt		\$ -	0.1%of estimated cost of works
BCIT Levy (Training)		Exempt		\$ -	0.2%of estimated cost of works
<b>Category 3 Building Works - Notifications (registration &amp; record keeping)</b>					
Class 1 Dwelling		Exempt	\$ 357.00	\$ -	\$ 357.00
Class 10 Shed		Exempt	\$ 236.00	\$ -	\$ 236.00
Class 2-9 Commercial/Industrial		Exempt	\$ 357.00	\$ -	\$ 357.00
Building Administration Levy		Exempt		\$ -	0.1%of estimated cost of works
BCIT Levy (Training)		Exempt		\$ -	0.2%of estimated cost of works
<b>Low Risk Building Works (record keeping)</b>					
Receiving of Form 80 and associated plans		Exempt			No charge
<b>Category 3 and Category 4 Plumbing Works</b>					
<b>Issue of Certificate of Likely Compliance Plumbing / Plumbing Permit</b>					
(includes plumbing proposal assessment and issue of Completion Certificates)					
<b>Class 1 - Dwelling</b>					

<b>Kentish Council</b>					
<b>Appendix D</b>					
<b>Fees and Charges Schedule 2023/2024</b>	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation – single dwelling					
· Roof drainage/plumbing (includes 1 mandatory inspection)		Exempt	\$ 300.00	\$ -	\$ 300.00
· With sanitary facilities – serviced area (includes 3 mandatory inspections)		Exempt	\$ 894.00	\$ -	\$ 894.00
· With sanitary facilities – unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 1,217.00	\$ -	\$ 1,217.00
Any additional Inspection		Exempt	\$ 120.50	\$ -	\$ 120.50
Multiple dwellings		Exempt		\$ -	As for single dwelling plus \$456 for each additional unit
<b>Class 10 Shed/garage</b>					
Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation					
· Roof drainage (includes 1 mandatory inspection)		Exempt	\$ 294.50	\$ -	\$ 294.50
· With sanitary facilities – serviced area (includes 3 mandatory inspections)		Exempt	\$ 657.00	\$ -	\$ 657.00
· With sanitary facilities – unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 858.50	\$ -	\$ 858.50
Any additional Inspection		Exempt	\$ 120.50	\$ -	\$ 120.50
<b>Class 2 to 9 – Commercial/Industrial</b>					
Permit Authority & Plumbing Surveyor		Exempt		\$ -	\$536 < 500m <sup>2</sup> floor area
		Exempt		\$ -	\$894 > 500m <sup>2</sup> floor area
Plus mandatory Inspections :					
· Roof drainage only (1)		Exempt	\$ 120.50	\$ -	\$ 120.50
· With sanitary facilities –serviced area (includes 3 mandatory inspections)		Exempt	\$ 357.00	\$ -	\$ 357.00
· With sanitary facilities –unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 858.50	\$ -	\$ 858.50
Each additional Inspection		Exempt	\$ 120.50	\$ -	\$ 120.50
<b>Low Risk Plumbing Works (record keeping)</b>					
Receiving of Form 80 and associated plans		Exempt			No charge
<b>Permit Extension</b>					
Approval for extension of time to complete Category 3 plumbing works		Exempt		\$ -	\$63.50 per application

<b>Kentish Council</b>					
<b>Appendix D</b>					
<b>Fees and Charges Schedule 2023/2024</b>	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
Approval by Permit Authority for extension of time to complete Category 4 works		Exempt		\$ -	\$120.50 per application
<b>Variation to approvals</b>					
Notice of variation to works or change in building surveyor, builder, plumber or other responsible person		Exempt	\$ 63.50	\$ -	\$ 63.50
<b>Permit of Substantial Compliance</b>					
Application for Permit of Substantial Compliance - (Illegal works)		Exempt		\$ -	Double the fee which applies for a building, demolition or plumbing permit
<b>Building Certificate</b>					
Application for Building Certificate					
Class 10 building		Exempt	\$ 179.00	\$ -	\$ 179.00
Class 1 building		Exempt	\$ 357.00	\$ -	\$ 357.00
<b>Additional Functions</b>					
Consent to building on land -S79 Building Act 2016		Exempt	\$ 479.00	\$ -	\$ 479.00
Statement of satisfaction for contaminated land-S14 & 58(4) Regulations 2016		Exempt	\$ 243.00	\$ -	\$ 243.00
Consent to build over or near a drain S73Building Act 2016		Exempt	\$ 243.00	\$ -	\$ 243.00
Consent to occupy a non-dwelling building - S308 Building Act 2016		Exempt	\$ 243.00	\$ -	\$ 243.00
Consent to fence off unbuilt land-S309 Building Act 2016		Exempt	\$ 243.00	\$ -	\$ 243.00
Consent from Environmental Health Officer under Building Act 2016		Exempt	\$ 179.00	\$ -	\$ 179.00
<b>Additional Services</b>					
Providing copies of records, including search for record type and digital copy by email		Exempt		\$ -	\$28.50 plus printing costs for hard copies
Registration of backflow prevention device-per notification		Exempt		\$ -	\$63.50 per notification
Advice of intention to perform protection works OR lodgement of plans for protection works		Exempt		\$ -	\$63.50 per notification
Inspections and issue of occupancy/completion certificates – expired permits		Exempt		\$ -	Recovery of contract Building Surveyor's fees
Cancellation of Permit within 12 months of lodgement		Exempt		\$ -	Refund of 50% of Council's fees

<b>Kentish Council</b>					
<b>Appendix D</b>					
<b>Fees and Charges Schedule 2023/2024</b>	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
<b>CEMETERY FEES</b>					
<b>Wilmot Cemetery</b>					
Reservation fee for future interment	Per Unit	GST	\$ 271.36	\$ 27.14	\$ 298.50
Interment Fee for reserved plots or second burial	Per Unit	GST	\$ 119.09	\$ 11.91	\$ 131.00
Interment fee for immediate burial	Per Unit	GST	\$ 379.09	\$ 37.91	\$ 417.00
Interment fee for ashes in plot/grave	Per Unit	GST	\$ 54.09	\$ 5.41	\$ 59.50
Provision of plan for burial	Per Unit	GST	\$ 54.09	\$ 5.41	\$ 59.50
<b>Wilmot Columbarium (Memorial Wall)</b>					
Reservation fee for future interment	Per Unit	GST	\$ 271.36	\$ 27.14	\$ 298.50
Interment of ashes and plaque fee	Per Unit	GST	\$ 189.55	\$ 18.95	\$ 208.50
Interment fee for immediate placing	Per Unit	GST	\$ 461.36	\$ 46.14	\$ 507.50
<b>Sheffield Cemetery</b>					
Reservation fee for future interment	Per Unit	GST	\$ 271.36	\$ 27.14	\$ 298.50
Interment Fee for reserved plots or second burial	Per Unit	GST	\$ 119.09	\$ 11.91	\$ 131.00
Interment fee for immediate burial	Per Unit	GST	\$ 379.09	\$ 37.91	\$ 417.00
Interment fee for ashes in plot/grave	Per Unit	GST	\$ 54.09	\$ 5.41	\$ 59.50
Provision of plan for burial	Per Unit	GST	\$ 54.09	\$ 5.41	\$ 59.50
<b>Lorinna Cemetery</b>					
Reservation fee for future interment	Per Unit	GST	\$ 271.36	\$ 27.14	\$ 298.50
Interment Fee for reserved plots or second burial	Per Unit	GST	\$ 119.09	\$ 11.91	\$ 131.00
Interment fee for immediate burial	Per Unit	GST	\$ 379.09	\$ 37.91	\$ 417.00
Interment fee for ashes in plot/grave	Per Unit	GST	\$ 54.09	\$ 5.41	\$ 59.50
Provision of plan for burial	Per Unit	GST	\$ 54.09	\$ 5.41	\$ 59.50
# Family reserved area (4 standard plot sizes)	Per Unit	GST	\$ 1,084.55	\$ 108.45	\$ 1,193.00
<b>* A burial fee is not charged because burial is organised by the Funeral Director</b>					
<b># 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 \$258.50 regardless of the number of individual plots actually planned to be used</b>					
<b>COMMUNITY DEVELOPMENT</b>					
<b>Sheffield Visitor Information Centre</b>					
Brochure Advertising - Kentish Business	Annual			\$ -	FREE
Brochure Advertising - Non-Kentish Business (DL)	Annual	GST	\$ 72.73	\$ 7.27	\$ 80.00
Brochure Advertising - Non-Kentish Business Upgrade from DL to A4	Annual	GST	\$ -	\$ -	
Brochure Advertising - Non-Kentish Business (A4)	Annual	GST	\$ 81.82	\$ 8.18	\$ 90.00



<b>Kentish Council</b>					
<b>Appendix D</b>					
	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
<b>Fees and Charges Schedule 2023/2024</b>					
Brochure Advertising - Non-Kentish Business (additional brochure)	Annual	GST	\$ -	\$ -	
Internal Display Area	Monthly		\$ 59.09	\$ 5.91	\$ 65.00
Website Listing, Social Media Interactions	Annual			\$ -	FREE
SVIC Booking Cancellation Fee *	Annual	GST	\$ 23.18	\$ 2.32	\$ 25.50
<i>* Exemption applies for change of booking dates or if medical certificate is provided</i>					
<b>Public Arts Work</b>					
Application fee for expression of interest for installation of Art Work		GST	\$ 27.27	\$ 2.73	\$ 30.00
<b>Pavement Encroachment Licence</b>					
Free Standing Signs	Per Sign	EXEMPT	\$ 12.00	\$ -	\$ 12.00
Street Dining		EXEMPT	\$ 59.00	\$ -	\$ 59.00
Street Vending		EXEMPT	\$ 23.00	\$ -	\$ 23.00
Busking Permit	Per Person	EXEMPT	\$ 12.00	\$ -	\$ 12.00
<b>ENVIRONMENTAL HEALTH (Public Health Act 1997)</b>					
Places of Assembly		EXEMPT	\$ 125.50	\$ -	\$ 125.50
Places of Assembly - temporary events		EXEMPT	\$ 62.50	\$ -	\$ 62.50
Pools and Spas-water sampling-excluding analysis fee		EXEMPT	\$ 500.50	\$ -	\$ 500.50
Registration of Premises for Public Health Risk Activity - Tattooing establishments (50% registration/50% licence)		EXEMPT	\$ 188.00	\$ -	\$ 188.00
Registration of Premises for Public Health Risk Activity - Body Piercing (50% registration/50% licence)		EXEMPT	\$ 125.50	\$ -	\$ 125.50
Regulated Systems		EXEMPT	\$ 132.00	\$ -	\$ 132.00
Annual Registration of User or Supplier of Private Water (High Risk)	High User	EXEMPT	\$ 120.50	\$ -	\$ 120.50
Annual Registration of User or Supplier of Private Water (Low Risk)	Low User	EXEMPT	\$ 60.50	\$ -	\$ 60.50
Water Cartage Licence annual inspection fee	Hourly	EXEMPT	\$ 181.00	\$ -	\$ 181.00
Domestic water supply sampling - excluding analytical costs		GST	\$ 56.82	\$ 5.68	\$ 62.50
<b>Kentish Council owned premises are not charged</b>					
<b>Registration of food business, vehicles &amp; equipment/Licence to Manufacture or sell food (Food Act 2003)</b>					
Charity / Not for Profit - no charge				\$ -	FREE
Inspection request		EXEMPT	\$ 188.00	\$ -	\$ 188.00
Food business, vehicles & equipment registration - Low Risk		EXEMPT	\$ 125.50	\$ -	\$ 125.50
Food business, vehicles & equipment registration - Moderate Risk		EXEMPT	\$ 188.00	\$ -	\$ 188.00
Food business, vehicles & equipment registration - High Risk		EXEMPT	\$ 249.50	\$ -	\$ 249.50
Food business, vehicles & equipment registration - Seasonal		EXEMPT	\$ 88.00	\$ -	\$ 88.00
Food business, vehicles & equipment registration - School Canteen		EXEMPT	\$ 88.00	\$ -	\$ 88.00
State-wide temporary food business, vehicles & equipment registration - Low risk (e.g. coffee van)		EXEMPT	\$ 125.50	\$ -	\$ 125.50
State-wide temporary food business, vehicles & equipment registration - Medium risk		EXEMPT	\$ 188.00	\$ -	\$ 188.00
(Egg stall or food van food preparation at venue or registration of home kitchen if making cakes for stalls)					

<b>Kentish Council</b>					
<b>Appendix D</b>					
	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
<b>Fees and Charges Schedule 2023/2024</b>					
State-wide temporary food business, vehicles & equipment registration - High risk (e.g. sushi food van)		EXEMPT	\$ 249.50	\$ -	\$ 249.50
Temporary food business, vehicles & equipment registrations (3 or more events)		EXEMPT	\$ 63.00	\$ -	\$ 63.00
Temporary (1 day)		EXEMPT	\$ 29.50	\$ -	\$ 29.50
<b>Mobile Food Vending Permit</b>					
Annual Fee		EXEMPT	\$ 285.00	\$ -	\$ 285.00
Six Months (peak - November to April)		EXEMPT	\$ 182.50	\$ -	\$ 182.50
Six Months (off-peak - May to October)		EXEMPT	\$ 114.50	\$ -	\$ 114.50
<b>FACILITY HIRE</b>					
<b>Sheffield Town Hall/Community Rooms/The Old Gallery</b>					
Facility hire fees and charges on next sheet					
PA System	Per Use	GST	\$ 81.82	\$ 8.18	\$ 90.00
Bond Portable Sound System	Booking	EXEMPT	\$ 115.00	\$ -	\$ 115.00
Portable Sound System	Per Use	GST	\$ 63.64	\$ 6.36	\$ 70.00
Portable Town Hall Tables	Per Unit	GST	\$ 10.91	\$ 1.09	\$ 12.00
<b>Reserve, Parks and Gardens</b>					
O'Neills Creek Picnic Reserve, Gowrie Park Overnight Stop Area	Per site	GST	\$ 9.09	\$ 0.91	\$ 10.00
Sheffield Recreation Precinct RV Overnight Stop Area	Per site	GST	\$ 9.09	\$ 0.91	\$ 10.00
<b>MISCELLANEOUS ADMINISTRATION FEES</b>					
Photocopying, black and white – A4 per page	Per Page	GST	\$ 0.45	\$ 0.05	\$ 0.50
Photocopying, black and white – A3 per page	Per Page	GST	\$ 0.45	\$ 0.05	\$ 0.50
Photocopying, colour - per A4 page	Per Page	GST	\$ 0.45	\$ 0.05	\$ 0.50
Photocopying, colour - per A3 page	Per Page	GST	\$ 0.91	\$ 0.09	\$ 1.00
Facsimile - per fax	Per fax	GST	\$ 5.00	\$ 0.50	\$ 5.50
Laminating - per page	Per Page	GST	\$ 4.09	\$ 0.41	\$ 4.50
Bond for hire of projector	Per	EXEMPT	\$ 171.00	\$ -	\$ 171.00
Hire of projector	Daily	GST	\$ 54.09	\$ 5.41	\$ 59.50
Lectern Hire	Daily	GST	\$ 27.27	\$ 2.73	\$ 30.00
Marquee Hire to community organisations only - \$200 bond	Per event	GST	\$ 54.09	\$ 5.41	\$ 59.50
Section 132 - rates certificate - (30 fee units)	Per Certificate	EXEMPT	\$ 55.00	\$ -	\$ 55.00
Section 337 - Council land information certificate - (132.5 fee units)	Per Certificate	EXEMPT	\$ 243.00	\$ -	\$ 243.00
<b>PLANNING FEES</b>					
<b>Development/Use</b>					
Provision of a certificate for no permit required proposals.		Exempt	\$ 171.00	\$ -	\$ 171.00

<b>Kentish Council</b>					
<b>Appendix D</b>					
<b>Fees and Charges Schedule 2023/2024</b>					
	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
Signs		Exempt	\$ 236.00	\$ -	\$ 236.00
Minor Residential (Dwelling extensions/outbuildings/associated use & Demolition)		Exempt	\$ 357.00	\$ -	\$ 357.00
Major Residential – new dwelling		Exempt	\$ 490.50	\$ -	\$ 490.50
Multiple dwelling development		Exempt		\$ -	\$894 – up to 4 units
		Exempt		\$ -	\$1787.50 – over 4 units
Agricultural Shed – Rural Resource zone (storage purposes only only)		Exempt	\$ 357.00	\$ -	\$ 357.00
Commercial/Industrial – expansion to existing (less than \$50,000) and change of use		Exempt	\$ 600.00	\$ -	\$ 600.00
Commercial/Industrial - minor change of use		Exempt	\$ 230.00	\$ -	\$ 230.00
Minor Commercial/Industrial (up to \$500,000)		Exempt	\$ 894.00	\$ -	\$ 894.00
Major Commercial Industrial (over \$500,000)		Exempt	\$ 1,787.50	\$ -	\$ 1,787.50
Visitor Accommodation application (in accordance with Interim Planning Directive No. 6)		Exempt	\$ 250.00	\$ -	\$ 250.00
Retrospective application for unapproved development- 2 x applicable fee			2 x applicable fee	\$ -	2 x applicable fee
<b>Discretionary applications - Notification and assessment costs</b>					
All use and development (including demolition) unless Level 2 Activity		Exempt	\$ 375.00	\$ -	\$ 375.00
Level 2 Activity					Cost recovery
<b>Subdivision</b>					
Application not requiring road development		Exempt		\$ -	\$657 plus amount per lot as below
Application requiring road development		Exempt		\$ -	\$836.00 plus amount per lot as below
Serviced areas		Exempt		\$ -	\$59.50 per lot
Non-serviced areas		Exempt		\$ -	\$179 per lot
Engineering Assessment fee - Engineering works compliance (applied wherever new infrastructure is to be vested to Council)		Exempt	\$431 plus \$91.50 per lot	\$ -	\$431 plus \$91.50 per lot to align with Latrobe
Development cost not exceeding \$25,000		Exempt		\$ -	\$ 1,193.00
Development costs exceeding \$25,000		Exempt		\$ -	The greater of \$1,000 or 1.5% of assessed value of engineering works

<b>Kentish Council</b>					
<b>Appendix D</b>					
<b>Fees and Charges Schedule 2023/2024</b>	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
<b>Administration Fees</b>					
Use of corporate seal and Part V Agreements		Exempt	\$ 242.00	\$ -	\$ 242.00
Petition to Amend Sealed Plan		Exempt		\$ -	\$242 plus cost recovery payable where a hearing is required.
Adhesion orders and amendments to sealed plans		Exempt		\$ -	\$ 179.00
Landscape and pavement bond				\$ -	\$57 per square metre of site area or 100% of estimated cost (minimum of \$2,000)
Amendment of Permit		Exempt	\$ 171.00	\$ -	\$ 171.00
Amendment of Permit-subdivision			\$ 285.00	\$ -	\$ 285.00
Extension of Permit		Exempt	\$ 132.00	\$ -	\$ 132.00
Payment in lieu of parking provision (per space)		Exempt	\$ 5,961.50	\$ -	\$ 5,961.50
<b>Strata Development Administration Fees</b>					
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan		Exempt	\$ 242.00	\$ -	\$ 242.00
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan-with engineering referral		Exempt	\$ 370.00	\$ -	\$ 370.00
Certificate of Approval Staged Development Scheme		Exempt	\$ 415.00	\$ -	\$ 415.00
Variation to Staged Development Scheme		Exempt	\$ 357.00	\$ -	\$ 357.00
<b>Planning Scheme Amendments</b>					
Assessment by Council per application (not including Tasmanian Planning Commission costs & advertising fees)				\$ -	\$2980 + TPC lodgement fee & notification costs
<b>TRANSFER STATIONS - SHEFFIELD &amp; WILMOT</b>					
Ratepayer - Sedan/Station wagon (boot area only)		EXEMPT		\$ -	FREE
Ratepayer - <b>Green waste only</b> sedan/station wagon (boot area only)		EXEMPT		\$ -	FREE
Ratepayer - Ute/Single axle trailer		EXEMPT		\$ -	FREE

<b>Kentish Council</b>					
<b>Appendix D</b>					
<b>Fees and Charges Schedule 2023/2024</b>	<b>Fee Basis</b>	<b>GST Code</b>	<b>Fee</b>	<b>GST</b>	<b>2023/2024 GST Inc.</b>
Ratepayer - <b>Green waste only</b> single axle trailer		EXEMPT		\$ -	FREE
Ratepayer - Tandem Trailer		EXEMPT		\$ -	FREE
Ratepayer - <b>Green waste only</b> tandem trailer		EXEMPT		\$ -	FREE
Ratepayer - Fridge, freezers & air conditioners	Certified ungasged	EXEMPT		\$ -	FREE
Ratepayer - Waste oil		EXEMPT		\$ -	FREE
Ratepayer - Recyclables/E Waste		EXEMPT		\$ -	FREE
Ratepayer - Motor vehicle bodies & all scrap metal		EXEMPT		\$ -	FREE
* Commercial - 240 litre bin		GST	\$ 4.55	\$ 0.45	\$ 5.00
* Commercial - 1/4 load of standard 6' x4' trailer, ute or tray load		GST	\$ 6.36	\$ 0.64	\$ 7.00
* Commercial - 1/2 load of standard 6' x4' trailer, ute or tray load		GST	\$ 10.91	\$ 1.09	\$ 12.00
* Commercial - 3/4 load of standard 6' x4' trailer, ute or tray load		GST	\$ 15.91	\$ 1.59	\$ 17.50
* Commercial - Full load of standard 6' x4' trailer, ute or tray load		GST	\$ 21.36	\$ 2.14	\$ 23.50
<b>* A credit of \$4.00 per week will be given to Kentish commercial businesses paying the full transfer station access fee through their rates.</b>					
Car & motorcycle tyres*	Per unit	GST	\$ 8.18	\$ 0.82	\$ 9.00
Light truck & four wheel drive tyres*	Per unit	GST	\$ 14.55	\$ 1.45	\$ 16.00
Tractor tyres cut in half (not accepted)	Per unit	GST			
Earthmover tyres (not accepted)	Per unit	GST			
Truck tyres*	Per unit	GST	\$ 29.09	\$ 2.91	\$ 32.00
Commercial Operators - <b>Green waste only</b>	Per loose M <sup>3</sup>	GST	\$ 17.73	\$ 1.77	\$ 19.50
Ratepayer - Waste other than commercial (truck)	Per loose M <sup>3</sup>	GST	\$ 20.00	\$ 2.00	\$ 22.00
Ratepayer - Mattress (limit 1 per visit)				\$ -	FREE
Ratepayer - Mattresses (2 to 5 mattresses domestic only)	Per unit	GST	\$ 13.64	\$ 1.36	\$ 15.00
Non Ratepayer - Sedan/Station wagon (boot area only)*		GST	\$ 13.64	\$ 1.36	\$ 15.00
Non Ratepayer - Ute/Single axle trailer*		GST	\$ 19.09	\$ 1.91	\$ 21.00
Non Ratepayer - Tandem Trailer*		GST	\$ 40.91	\$ 4.09	\$ 45.00
Non Ratepayer - Mattress (limit 1 per visit)	Per unit	GST	\$ 24.09	\$ 2.41	\$ 26.50
Motor vehicle bodies (Sheffield Transfer Station only)				\$ -	No charge
Commercial Operators - <b>Mattresses not accepted</b>					
<b>Building rubble, asphalt, industrial &amp; hazardous waste not permitted</b>					
*Aligned with Devonport City Council & Latrobe Council					
<b>WILD MERSEY MTB TRAILS</b>					
Event with 25 people or less attend	Per Event	GST		\$ -	No charge
Event with 26 to 50 people attend	Per Event	GST		\$ -	No charge
Event with over 50 people, \$50 administration fee plus \$5 per person per event	Per Event	GST		\$ -	No charge
For an event that has no fee to attend	Per Event	GST		\$ -	No charge



Appendix D

Fees and Charges Schedule 2023/24

Facility Hire Fees & charges			Fee*	
Bond (refundable)	Damage	Meeting / Activity only - low risk	Nil	
		Function / Event (no alcohol) – medium risk	\$170	
		Function / Event (alcohol sold or consumed) – high risk	\$450	
	Key deposit		\$30	
Hire Charge (per booking)	Hall only	Meeting / Activity only	Per hour (minimum 2 hour)	\$20
			Per day	\$100
		Function / Event	Per hour (minimum 4 hour)	\$30
			Per day	\$200
	Ancillary Room(s) / Community Room	Meeting / Activity only	Per hour (minimum 2 hour)	\$12
			Per day	\$60
		Function / Event	Per hour (minimum 4 hour)	\$25
			Per day	\$150
	Kitchen	Per hour (minimum 2 hour)	\$15	
		Per day	\$90	
	Entire facility	Per hour (minimum 2 hour)	\$90	
		Per day	\$400	
	Pre-event setup – day or night before	Per hour	\$40	
	Public Liability Insurance		Meeting / low risk activity only	\$6
Function / Event (no alcohol) / medium risk activity			\$20	
Function / Event (alcohol sold or consumed) / high risk activity			\$60	
Cancellation Fee		Less than 14 days' notice	Equal to hire fee	
		Less than 24 hours	Equal to bond (damage)	
Remissions		Not for profit or local community groups	50% discount on hire charge	

\* GST included in all hire charges