



Kentish Council 2022/2023 Annual Plan and Budget



Photo: Jess Bonde, Wildbonde

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Mayor's Introduction

I am pleased to present the Annual Plan and Budget report for the 2022/23 financial year for the Kentish Municipality.

A substantial capital works program is again planned for this financial year with a total of \$5.21 million budgeted, including \$1.12 million for projects carried forward from 2021/22.

With State and Federal funding contributions towards the Railton flood mitigation project confirmed, Council has budgeted \$400,000 in 2022/23 to progress this important and long-awaited project.



Other capital projects planned include a roundabout at the Main Street/High Street intersection in Sheffield, \$370,000 (subject to grant funding), widening a section of West Nook Road, \$200,000, and improvements at Kentish Park including rebuilding the day use shelter and toilets (\$250,000) and initial safety upgrades to the campgrounds (\$100,000), subject to agreement by the State Government.

Development of the exciting Wild Mersey mountain bike trails in partnership with Latrobe Council continues with \$231,000 (subject to grant funding and planning approval) for a lookout and associated infrastructure in the Badgers Ranges, creating exciting new experiences for visitors to the trails.

The June 2022 wind storm created much damage in our municipality with thousands of trees downed, powerlines broken and tragically the loss of human life. While Council's initial response and community support will impact the 2022 financial year (an estimated expenditure of \$443,000 offset by expected State and Federal disaster recovery assistance of \$260,000), the ongoing work to clean up and ensure the road network is safe is budgeted to cost a total of \$1.21 million in 2022/23, to be offset by an expected \$825,000 in disaster recovery assistance. The net cost of Council's contribution to the recovery from this storm event is estimated to be \$183,000 in 2021/22 and \$565,000 in 2022/23.

I thank the Councillors and the Council management and staff for their efforts in working through all the decisions that have needed to be made during the budget process. I wish to thank all our employees for their dedication to their work, it has been difficult times and the future continues to look challenging.

Council has agreed on a 4.9% rate increase for 2022/23 which, along with an estimated 1% of new rates from growth, will help Council to deliver its annual plan and capital program for 2022/23 with an expected underlying surplus of \$62,000.

Council considered the potential impact of the recent revaluation of properties in our Local Government Area and has responded by capping rate increases at a maximum of 5% for individual property owners. The only exceptions will be where a property has undergone significant development and the value of that improvement has been included as a component of the revaluation (for example, from vacant land to now having a residence constructed on it).

Mayor's Introduction

Council has again paid careful attention to its Financial Management Strategy and Asset Management Plans when preparing this budget to ensure it remains sustainable into the future and lives within its means. With an increase in the inflation rate, the job has been much harder, with prices for materials increasing across the board.

The budget was developed over several months including receiving submissions from the community and is strengthened by the strong resource-sharing arrangements with Latrobe Council which continues to grow. Council continues to modernise its information technology system and plant and equipment to be better able to cope with increased community expectations on the range and quality of service provided. The community is changing and Council needs to adapt to those changes.

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

Cr Tim Wilson, MAYOR

The Council

Mayor Tim Wilson



LGAT
Cradle Coast Authority
Kentish Economic Development
Committee
TasWater
Mt Roland Rivercare Catchment
Inc
Municipal Alliance Committee
Barrington Hall SC (proxy)
Kentish Tree Committee
Tandara Lodge Community Care
Inc
Mersey Leven Emergency
Management Committee
General Manager Review
Committee

Deputy Mayor Don Thwaites



LGAT (proxy)
Kentish Tree Committee (proxy)
Cradle Coast Authority Regional
Waste
TasWater (proxy)
Working Art Space SC (proxy)
Wild Mersey Mountain Bike Trail
Advisory Group (proxy)
Mt Roland Rivercare Catchment
Inc
Municipal Alliance Committee
Plastics Policy Committee
Beulah Hall SC
Dulverton Regional Waste
Management Authority
Public Arts Committee (proxy)
Kentish Health Care Centre
Mersey Leven Emergency
Management Committee
General Manager Review
Committee
Sheffield Art Centre Committee
Cradle Coast Authority

Cr Kate Haberle



General Manager Review
Committee
Sheffield Museum SC
Kentish Council Economic
Development SC
Christmas Decorations
Committee
Kentish/Latrobe Community Road
Safety Committee (proxy)
Tandara Lodge Community Care
Inc
Audit Panel
Grants Committee (proxy)
Kentish Health Care Centre SC
Kentish ACT

Cr - Penny Lane



Grants SC
Sheffield Recreation Ground SC
Claude Road Hall SC (proxy)
Cement Australia Community
Liaison Group
Sheffield Museum Committee
(proxy)
Barrington Hall SC
Sheffield Inc
Christmas Decorations
Committee
Beulah Hall SC (proxy)
Wilmot Hall SC (proxy)
Kentish/Latrobe Community Road
Safety Committee
Wilmot Tourist & Progress
Association
Public Arts Committee
Municipal Alliance Committee
Plastics Policy Committee



Cr Stephen Mawer

Kentish Economic Development
Committee
Lorinna Cemetery Committee
Audit Panel



Cr Phillip Richards

Wilmot Recreation Reserve SC
Grants SC
Dulverton Regional Waste
Management Authority
Wilmot Hall SC
Wild Mersey Mountain Bike Trail
Advisory Group



Cr Linda Cassidy

Railton Recreation Ground SC (proxy)	Sheffield Art Centre Committee (proxy)
Railton Neighbourhood Centre & Hall SC (proxy)	Sheffield Inc
Grants Committee	Railton Squash Centre SC
Kentish Economic Development Committee	Sheffield Recreation Ground SC (proxy)



Cr Rodney Blenkhorn

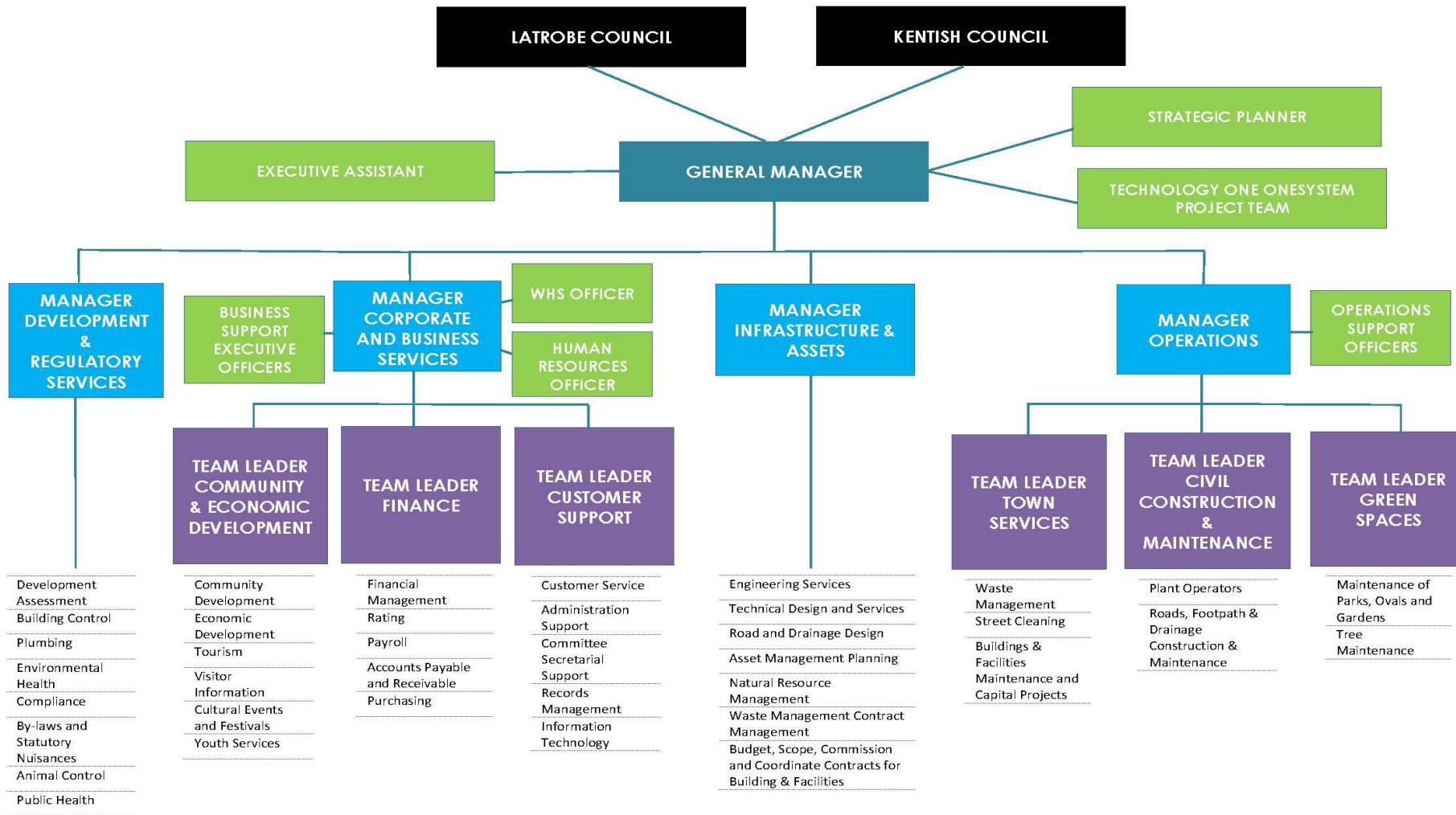
Railton Squash Centre SC (proxy)	Railton Recreation Ground SC
Cement Australia Community Liaison Group	Railton Neighbourhood Centre & Hall SC
Kentish Economic Development Committee	



Cr Nicole Meijer

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

Organisational Chart



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

The key dates for the budget process are summarised below.

Budget Process		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	July
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



This budget endeavours to continue to help drive the Kentish Community and local economy forward from the impacts of the COVID-19 pandemic and includes a substantial capital works program. Council has agreed on a 4.9% rate increase for 2022/23 which, along with an estimated 1% of new rates from growth, will help fund the \$5.2 million capital works program and achieve an underlying surplus of \$62,000.

The Council has set the rates on the new property values which have generally increased substantially since the last valuation in 2016. However, industrial and commercial properties have not increased to the same extent, and this has made setting of the rates very challenging. In order to limit rate increases Council has agreed, that unless a property has been revalued because of improvements, the maximum rate increase will be 5%. Several other Councils that have been revalued have set a maximum increase much higher which has resulted in some properties in those areas having substantial rate increases above their advertised general rate increase.

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, 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 are working 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, a rapid increase in the cost of goods and services, and a shortage of specialist skills and resources.

1 Rates

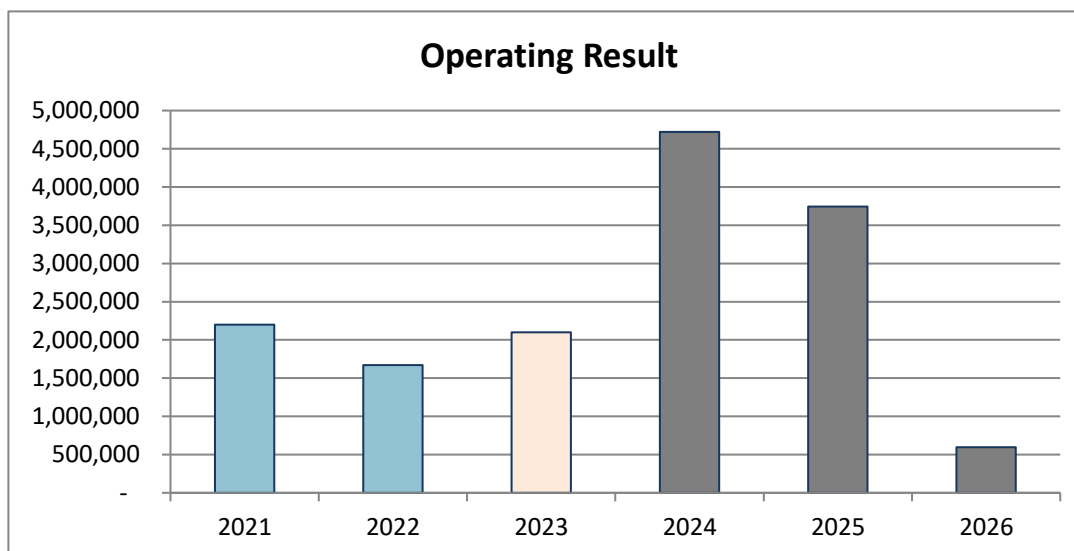
A general rate increase of 4.9% was applied in 2022/23. Council will offer a discount of 1.0% for early payment of rates.

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 approximately 5.6%.

The Local Government Association of Tasmania (LGAT) Council Cost Index for 2022 is 4.1% (2021, 0.95%) however, inflation is expected to increase potentially to 6.5% during 2022/23.

General Manager's Summary

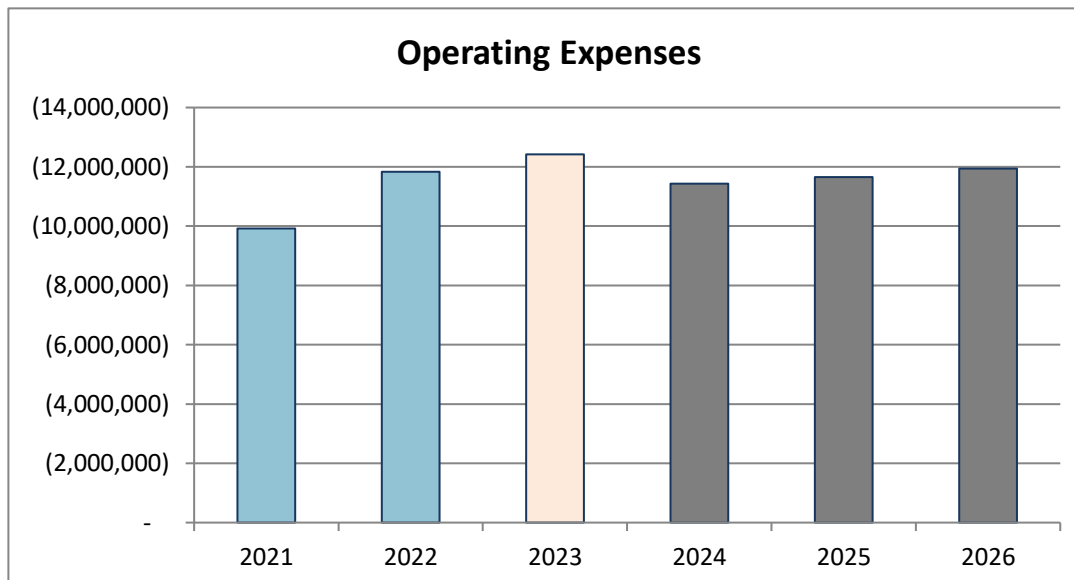
2 Operating Result



The expected operating result for 2022/23 is a surplus of \$2.10 million, an increase of \$0.43 million on the forecast surplus for 2021/22 of \$1.67 million.

The budgeted 2022/23 underlying surplus is estimated to be \$62,000. Refer to section 7 of this summary for further information regarding the underlying operating result excluding such income items as grants specifically for new or upgraded assets.

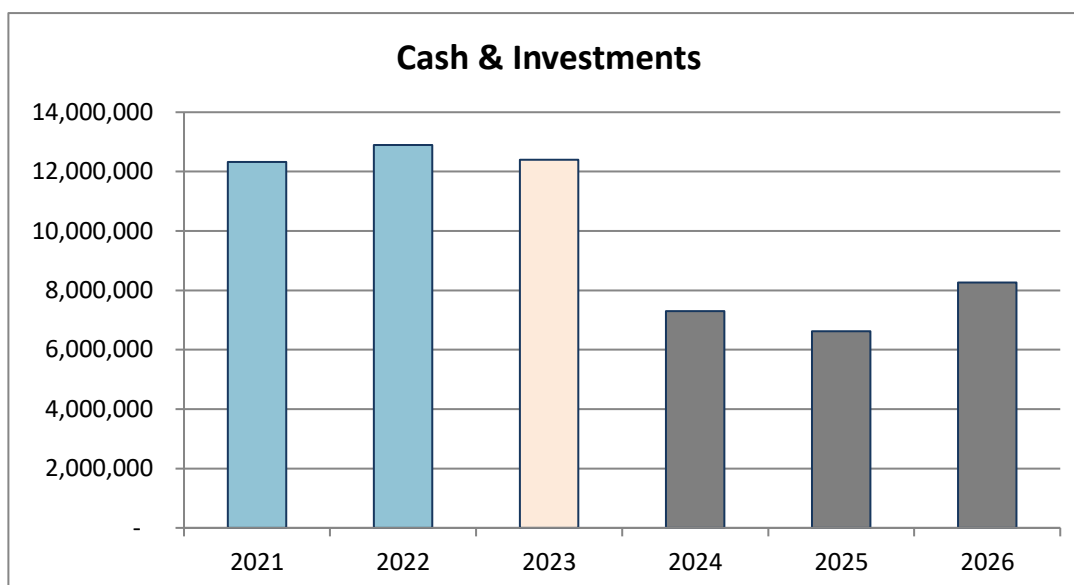
3 Operating expenses



The operating expenses required to deliver services are expected to be \$12.4 million which is a 5% increase on the forecast expenditure for 2021/22.

General Manager's Summary

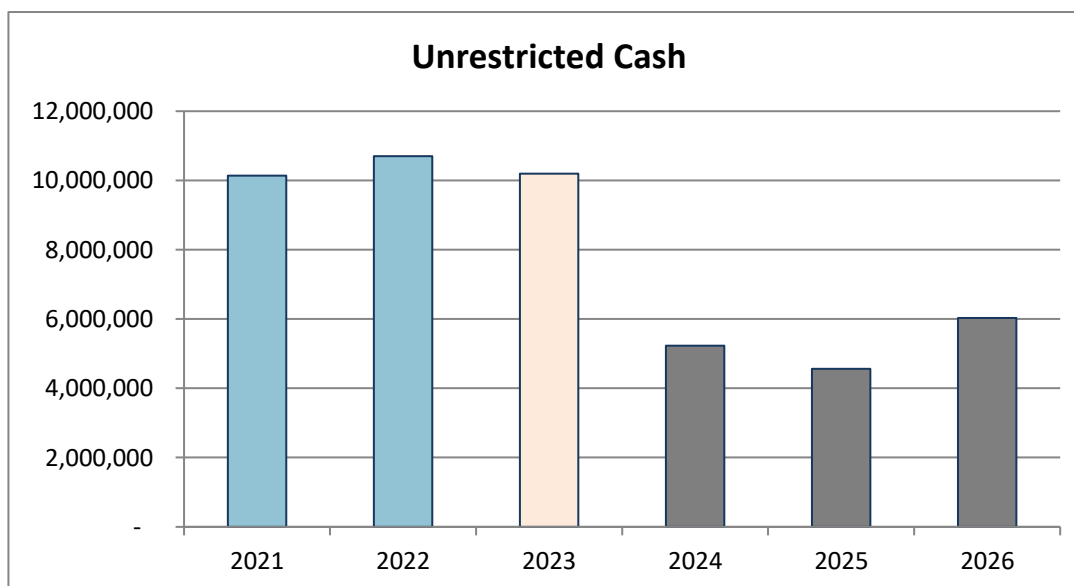
4 Cash Investments



Cash and investments are expected to decrease by \$0.50 million to \$12.40 million as at 30 June 2023.

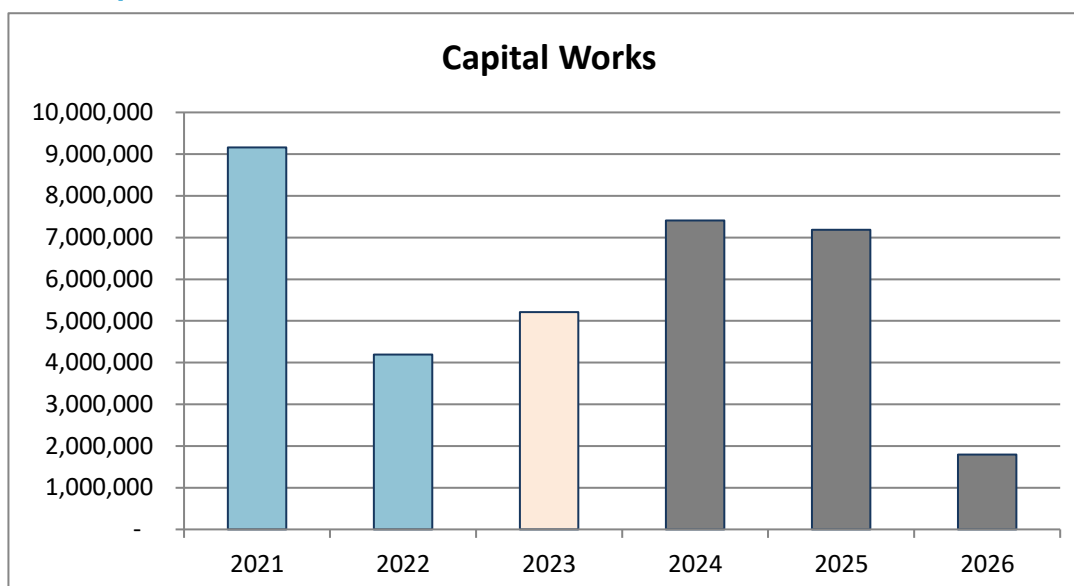
Cash and investments after restrictions

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 reduce to \$10.20 million at the end of 2022/23.



General Manager's Summary

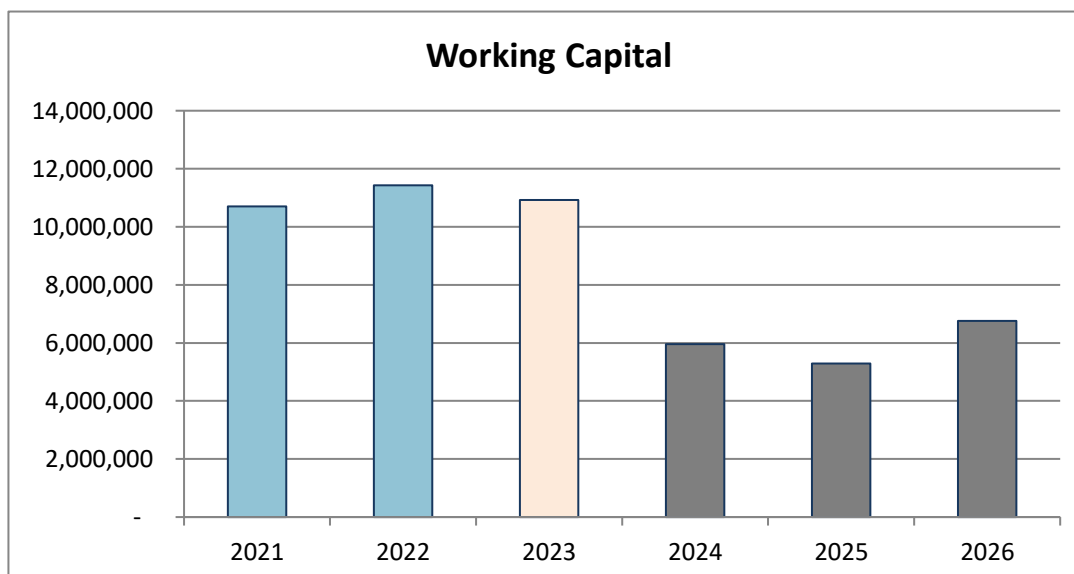
5 Capital Works



The capital works program is expected be \$5.21 million, including \$1.12 million for projects carried over from the 2021/22 year.

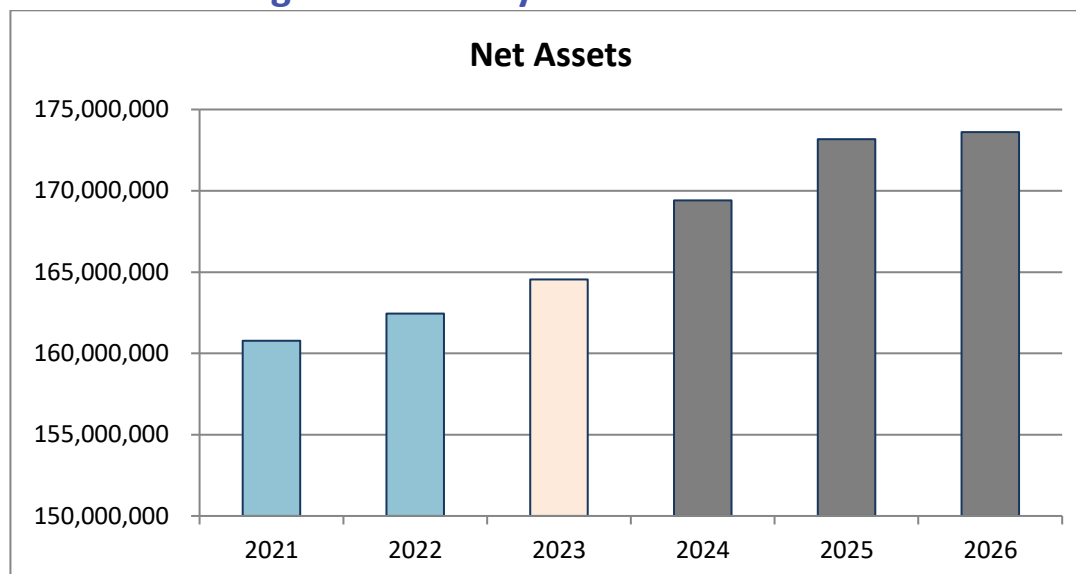
Of the \$5.21 million, \$1.60 million will come from council operations (e.g. depreciation of assets), \$3.24 million from specific purpose external grants and contributions and \$0.36 million from Council's accumulated cash and investments.

6 Financial Position



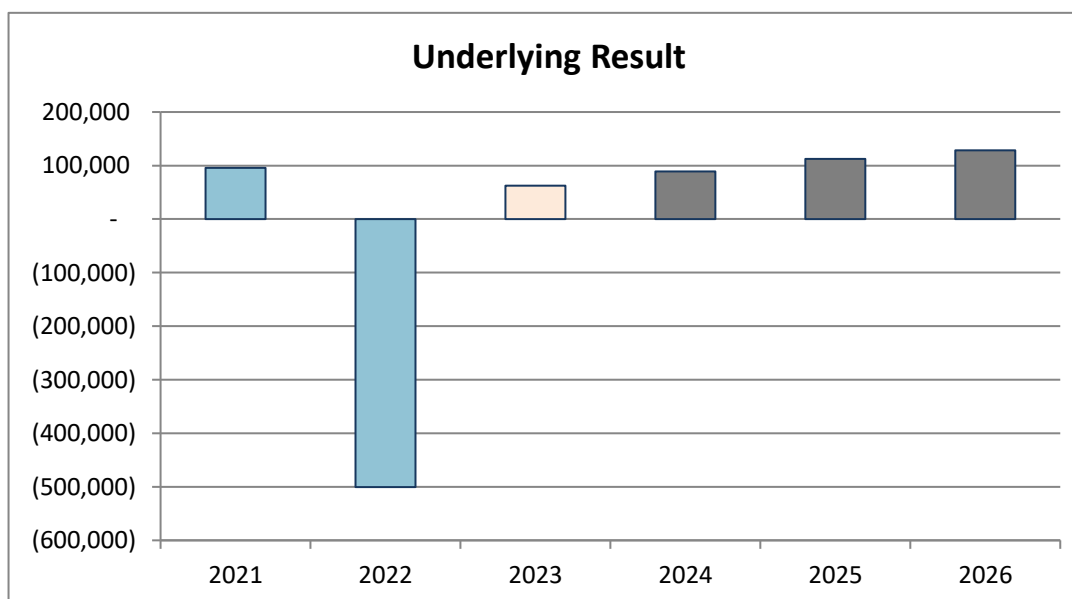
Working Capital is the excess of Council's current assets over its current liabilities and indicates Council's ability to meet its financial obligations in the short term. Working capital is reducing and the trend will be addressed in the Long Term Financial Management Plan.

General Manager's Summary



Council's budgeted net assets as at 30 June 2023 are expected to be \$164.55 million.

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.

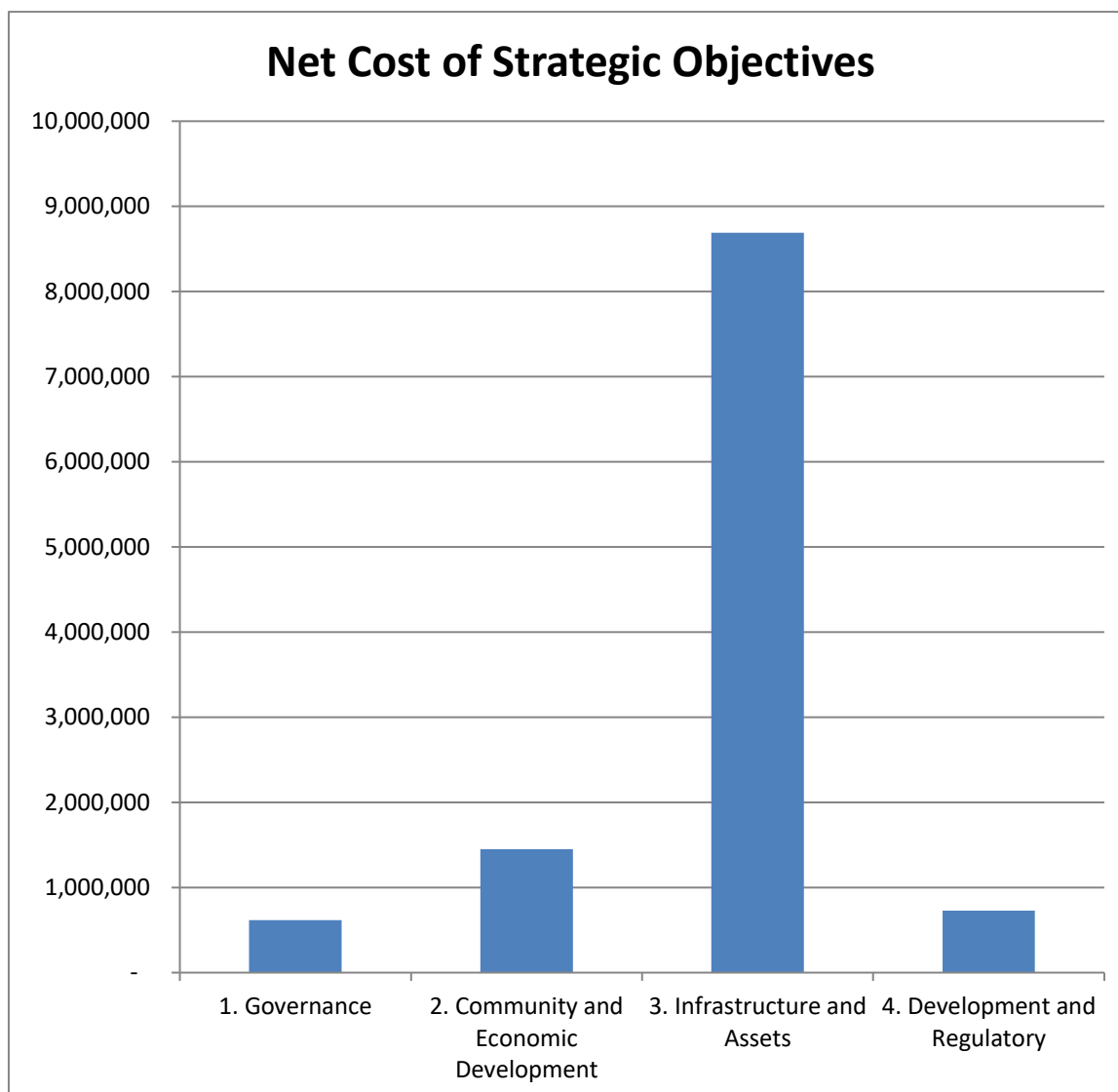
The underlying result has also been adjusted for Commonwealth Financial Assistance Grants received in advance.

The 2022/23 budgeted underlying surplus of \$62,000 represents an improvement of \$563,000 from the 2021/22 forecast underlying deficit of \$501,000.

The 2021/22 forecast underlying result has been impacted by once-off costs due to changes in accounting rules relating to investment in cloud-based computing systems.

General Manager's Summary

8 Strategic Objectives



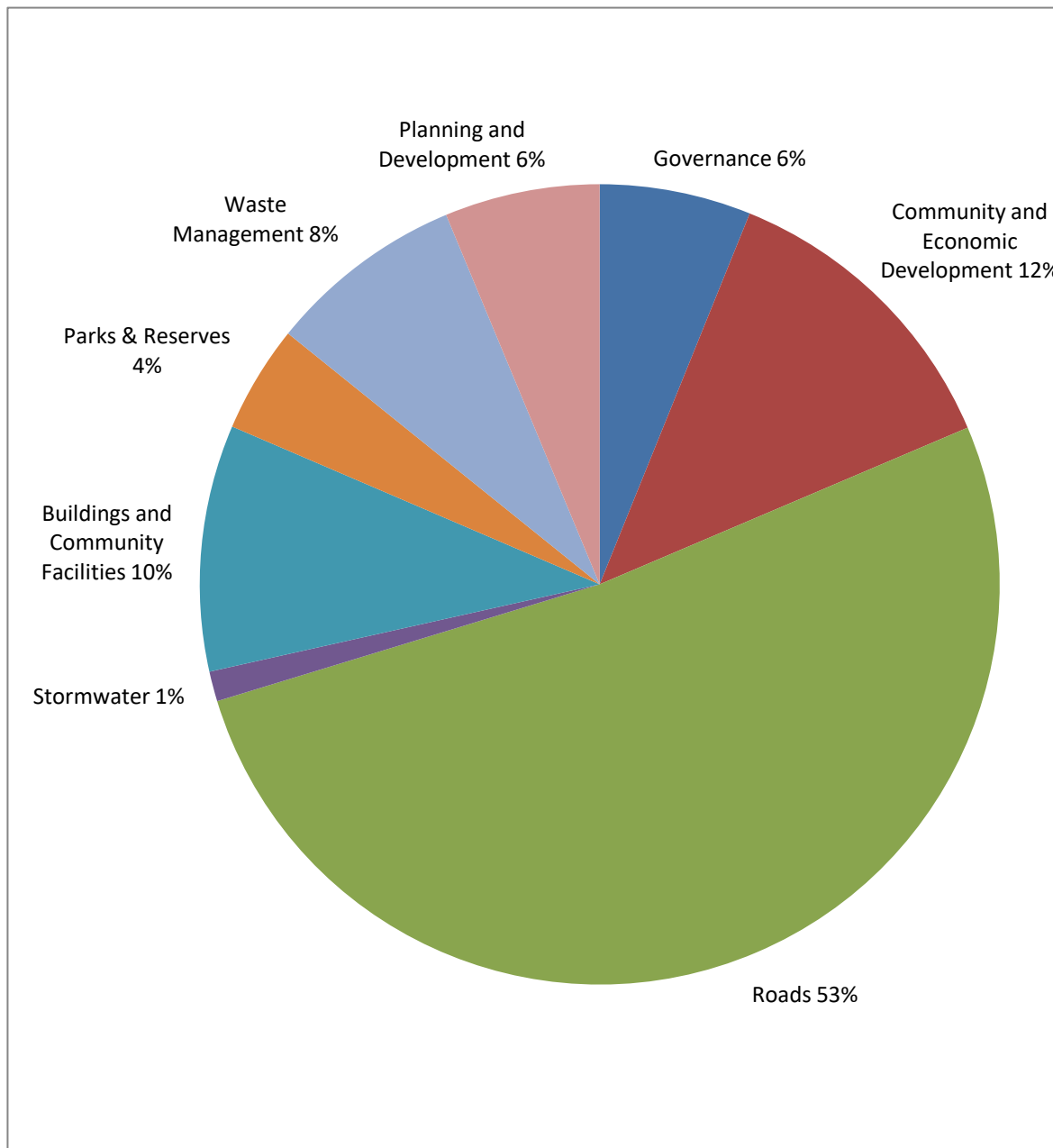
The Annual Budget includes a range of activities and initiatives that will contribute to achieving the strategic objectives specified in Council's Strategic Plan.

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 management endorses them 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: Jess Bonde, Wildbonde

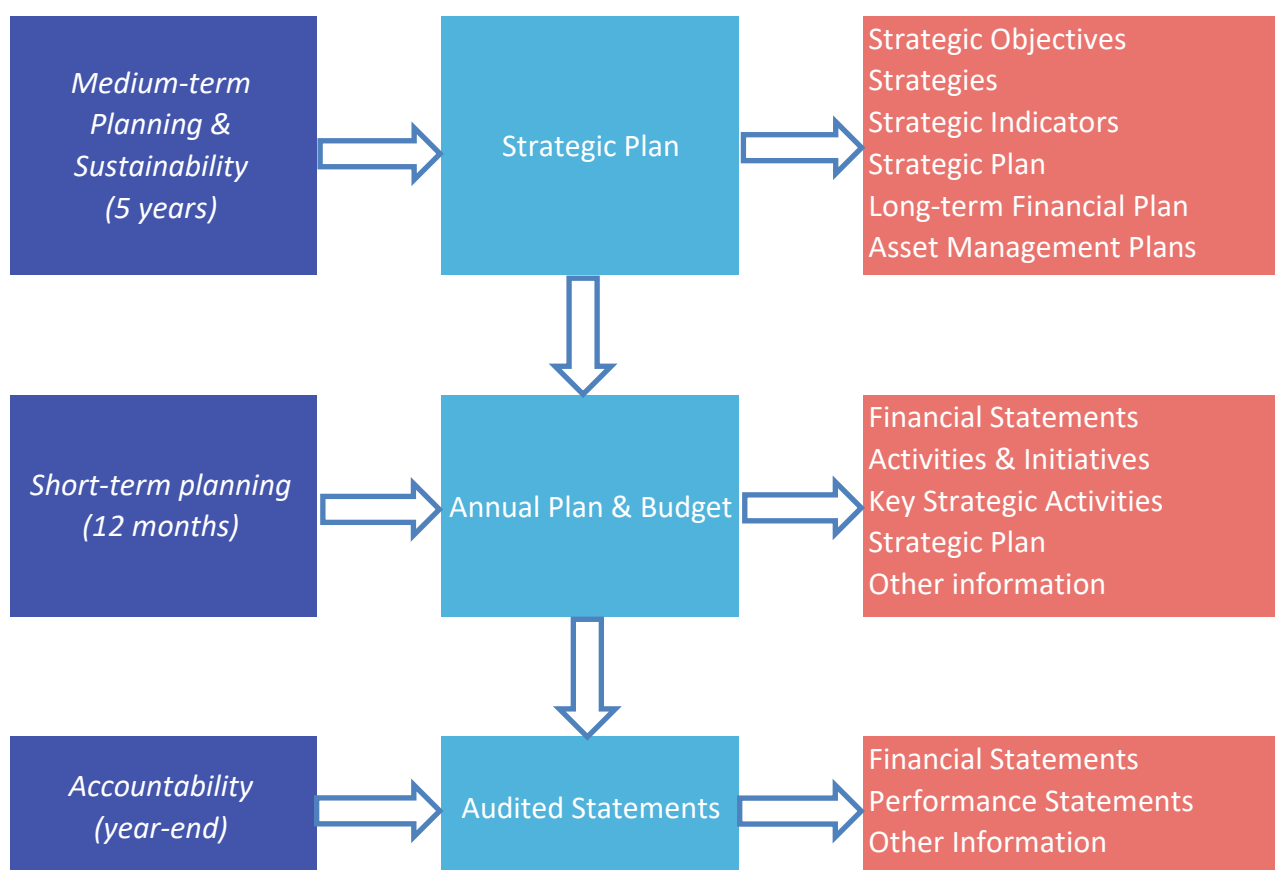
Overview

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 required for service delivery, maintenance and creation of community infrastructure
- using effective thinking and learning which can lead to creative solutions
- having a good understanding of our assets and what it takes to maintain them
- managing our finances responsibly and carefully
- encouraging localised food production, transport and services

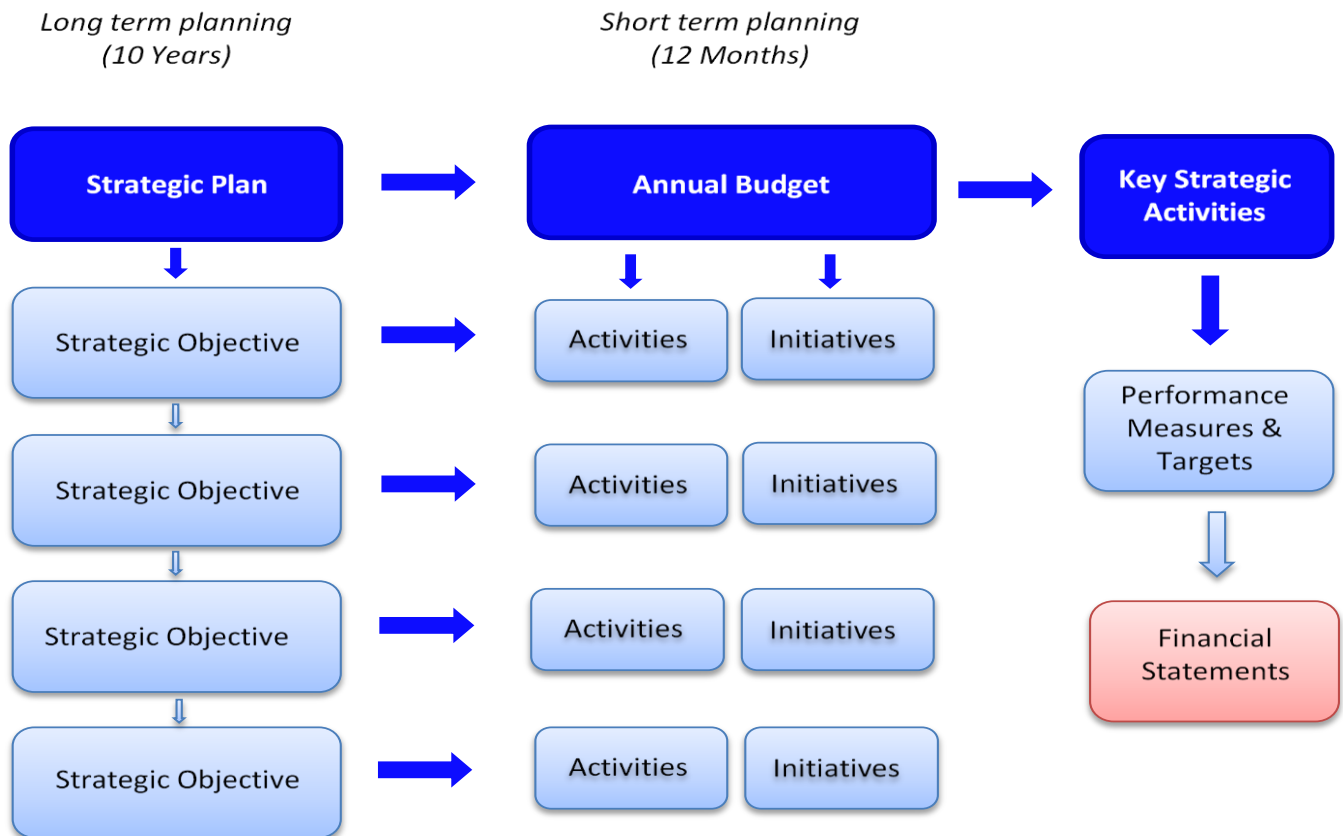
1.2 Strategic Objectives

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 2022/23 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 Sheffield-Railton Community Bank.	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
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 the youth

Activities, Initiatives and Key Strategic Activities

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.	290,897	-
		-	-
		290,897	-
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.		

Initiatives – Operating

- Continue to align business processes across Kentish and Latrobe Councils so wherever possible there is a single way of doing things that is common across both Councils to allow the most efficient sharing of services and resources across the Councils.
- Commence to leverage new analytics provided by the OneSystem Project in respect to HR, training and development to provide Council greater visibility of tracking against budgets, KPI's and staffing metrics.
- Review existing delegations manuals across the organisation.
- Implement a single process for the compilation and distribution of documents to elected members.
- Deliver governance training to key staff as part of the training and development plan.
- Work with the Tasmanian Electoral Commission to facilitate Local Government elections for the municipality in October 2022.
- Provide induction and training to any newly elected Councillors.
- Participate in the State Government's Local Government Reform process.

Activities, Initiatives and Key Strategic Activities

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

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.	324,659	108,446
		(451,650)	-
		(126,991)	108,446

Activities, Initiatives and Key Strategic Activities

Initiatives - Operating

- Facilitate internal audit activities as required by Council's Audit Panel (\$10,000).
- Prepare and begin implementation of a roadmap for implementation of additional OneSystem modules across the life of a new SaaS agreement with TechnologyOne.

Initiatives - Capital

- Update various IT equipment and services and replace administration fleet vehicles, including consideration of hybrid electric vehicles (\$108,446).

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

Initiatives - Operating

- Commence development of a workforce development and succession plan. This process will incorporate feedback from the recent staff survey, which in turn will require a response to be scoped and costed.
- \$40,000 has been allocated for staff training subject to training needs analysis and scoping led by Council's Human Resources Officer.
- Continue to develop 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, which will also help with the implementation of Council's new analytics capabilities and associated reporting.

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 functions not compromised
Encourage commitment to Council's Customer Service Charter.	Number of customer complaints

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.

Activities, Initiatives and Key Strategic Activities

Initiatives - Operating

- Review Council's Risk Management Policy and Risk Management Framework.
- Implement associated operational changes to ensure that the objectives of the Policy & Framework are considered at an operational level via reference in Council reports and memos.
- Ensure greater visibility of operational integration and consideration of the Risk Management Policy & Framework during internal and external audits.
- Complete review of Council's Corporate Risk Register and develop and monitor risk control improvement plans.

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.	507,907	253,373
		(500)	(230,000)
		507,407	23,373

Initiatives – Operating

- Continue to implement the Action Plans identified in the Kentish Economic Development Strategy 2020-2025.
- Support the recently established joint Business Association with the Latrobe municipality businesses (KaLIBA), \$34,490. Council aims to partner with the group 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, \$50,000.
- Contribute to a Short Walks Strategic Plan in conjunction with Meander Valley Council, \$75,000.
- Develop a marketing plan for Wild Mersey Mountain Bike Trails.
- Scope a project for improvements to the Kentish Childcare Centre to support a new operator.

Initiatives – Capital

- Enhance the Wild Mersey Mountain Bike Trail experience by constructing new descent trails and a lookout on the Badgers Range. \$231,000, subject to relevant approvals and consent agreements.

Activities, Initiatives and Key Strategic Activities

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 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
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

Activities, Initiatives and Key Strategic Activities

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.	616,655	-
		(501,000)	-
		115,655	-
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.		

Initiatives – Operating

- 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.
- Leverage off the redeveloped Sheffield Visitor Information Centre to increase promotion of local tourism experiences and opportunities.
- Continue to explore the potential for reopening of Kentish Park to camping that complies with legal requirements of the Tasmanian Economic Regulator.

Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
Actively engage with the West by North West Regional Tourism Organisation and North West Regional Tourism Organisations.	Participation
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

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.	65,584	23,000
		-	-
		65,584	23,000

Initiatives – Operating

- 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.

Initiatives – Capital

- Renew Wilmot township Christmas decorations, \$23,000.

Activities, Initiatives and Key Strategic Activities

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

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.	87,711	-
		-	-
		87,711	-
Community Grants	Provision of financial assistance to community organisations to encourage high levels of engagement within the community.	53,012	-
		-	-
		53,012	-
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.	50,425	-
		-	-
		50,425	-
Youth Services	Engaging youth within the community.	33,460	-
		-	-
		33,460	-

Activities, Initiatives and Key Strategic Activities

Initiatives – Operating

- Establish programs to strengthen community capacity, integrate new community members into the social and economic network, and engage seniors and volunteers, \$15,000.
- 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, \$15,000.

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
Encourage community management of local cemeteries.	Community engagement
Support the Wilmot and Kentish Museums.	Support given
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 auctioned
Encourage Volunteers through the recognition and celebration of their valuable contribution.	Volunteerism promoted and recognized

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.	1,409	-
		-	(16,875)
		1,409	(16,875)
State Emergency Service	Council provides resources and support to Kentish State Emergency Service.	31,695	-
		-	-
		31,695	-

Initiatives – Operating

- Continue to support and assist the community recovery from the June 11-12, 2022 wind/storm event.

Activities, Initiatives and Key Strategic Activities

Key Strategic Activities

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.	5,999,879 (1,258,331)	3,060,703 (2,714,565)
		4,741,548	346,138

Initiatives – Operating

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

Initiatives - Capital

- The total Roads and Footpaths Capital Program for 2022/23 is estimated to be \$2.41 million. The major projects in the program include the Annual Reseal Program, construction of a roundabout at the intersection of Main Street and High Street, Sheffield, the Annual Resheeting Program, localised widening of Nook Road and kerb and channel projects in Sheffield and Railton. A further detailed schedule of the capital program is an attached Appendix.

Key Strategies	Performance Measure
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
Participate in State Government Department of State Growth initiatives including the Community Road Safety Partnership Kentish/Latrobe (CRSP-KLa) and Traffic Management Committee.	Upgrade completed

Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
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.	140,451	533,234
		-	(266,000)
		140,451	267,234

Initiatives – Operating

- Develop a stormwater model for Sheffield and Railton noting a consultancy budget has been allocated in the 2022/23 financial year to commence this work.

Initiatives – Capital

- Council's Stormwater Capital Program is largely taken up by the implementation of recommendations from Entura for flood mitigation in Railton. The program also includes some minor replacements and extensions on the Northern side of the Sheffield Bowls Club and the corner of Dowbiggin Street and Foster Street in Railton.

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.	243,313	308,729
		(39,347)	-
		203,966	308,729
Sport & Recreation Facilities	Management and maintenance of sport and recreation facilities including building and grounds maintenance.	325,939	78,142
		(8,845)	-
		317,094	78,142
Public Amenities and Facilities	Management and maintenance of public toilets and other public amenities .	294,718	250,000
		(3,000)	-
		291,718	250,000
Museums	Management and maintenance of museums including building and grounds maintenance.	24,823	19,204
		(2,635)	-
		22,188	19,204
General Buildings	Management and maintenance of general buildings and grounds maintenance.	230,543	101,084
		(118,220)	-
		112,323	101,084

Initiatives – Capital

- The major buildings capital projects expected to be completed in 2022/23 include the rebuilding of the day use shelter at Kentish Park, determining the future of Barrington Hall, and extension of the rear of the Railton Neighbourhood Centre.

Activities, Initiatives and Key Strategic Activities

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.	35,900	148,447
		-	(17,000)
		35,900	131,447
Non-Urban Parks and Reserves	Includes management and maintenance of trees, gardens, open space, amenities and land improvements.	467,140	216,774
		(3,551)	-
		463,589	216,774

Initiatives – Capital

- The total Parks and Reserves Capital Program budget, for 2022/23 is \$365,000. This is split between urban and non-urban parks and reserves as shown above. Major projects scheduled include changes at the Kentish Park Camping area, improvements at Lake Barrington Park, continuation of the Wild Mersey Mountain Bike experience and upgrading street bins in Sheffield and Railton to encourage more recycling. The bin upgrade project is partly funded by a grant from the Cradle Coast Waste Management Group.

Activities, Initiatives and Key Strategic Activities

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

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.	3,319	-
		-	-
		3,319	-

Activities, Initiatives and Key Strategic Activities

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 received
Support the Kentish Energy Efficiency Network Embracing Renewables (KEENER).	Partnership Agreement supported

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.	922,029	110,000
		(1,488,386)	(17,000)
		(566,357)	93,000

Initiatives – Operating

- Progress the implementation of a food and organics (FOGO) collection service.

Key Strategic Activities

Key Strategies	Performance Measure
Review Waste Management services for the municipality and implement strategy changes.	Review 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.	361,187	-
		(120,000)	-
		241,187	-
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.	167,031	-
		(115,050)	-
		51,981	-

Initiatives – Operating

- 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 long term there is sufficient zoned land for a range of purposes.
- Provide statutory planning services to West Coast Council.

Key Strategies	Performance Measure
To administer and update the Planning Scheme to manage development and land use.	Procedures developed & 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 Plans completed

Activities, Initiatives and Key Strategic Activities

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.	88,928	-
		(25,500)	-
		63,428	-

Initiatives – Operating

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

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
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

Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
Work in partnership with other service providers to meet the health and wellbeing needs of the Kentish Community.	Health and wellbeing needs of the Kentish Community met
Co-ordinate municipal immunisations.	Immunisations undertaken
Ensure 'Vaccination Program' employing a Nurse Immuniser is current.	Nurse Immuniser Program renewed biennially

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.	95,585	-
		(64,000)	-
		31,585	-
Regulatory Services	Identification of fire risks within the Municipality and issuing of Fire Abatement Notices.	15,290	-
		-	-
		15,290	-

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 achieved
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.	System considered

Activities, Initiatives and Key Strategic Activities

Reconciliation with Budget Operating Result

	Net Cost (Revenue) \$	Expenditure \$	Revenue \$
1. Governance	163,906	615,556	(451,650)
2. Community and Economic Development	946,360	1,447,860	(501,500)
3. Infrastructure and Assets	5,765,738	8,688,053	(2,922,315)
4. Development and Regulatory	403,470	728,020	(324,550)
Total Activities and Initiatives	7,279,474	11,479,489	(4,200,015)
Other Non-attributable	(1,006,508)		
Deficit Before Funding Sources	6,272,966		
Rates and Charges	(5,127,904)		
Capital Grants & Contributions	(3,244,440)		
Deficit/(Surplus) for the Year	(2,099,378)		

3 Budget Influences

3.1 Snapshot of Kentish Council

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

Population - 6,393

Property Profile

As at 30 June 2022, the Municipality will have an estimated 3,681 rateable properties (2021: 3,653) distributed as follows:

Property Type	Number of Properties June 2021	Number of Properties June 2022
Commercial	84	88
Industrial	13	13
Primary Production	780	779
Public Institution	31	30
Quarrying/ Mining	8	8
Residential	862	870
Rural Residential	1519	1528
Sporting/ Recreation	14	13
Vacant Land	342	352
Totals	3653	3681

Road Network

As at 30 June 2022, the Municipality had 269 kilometres of sealed roads, 202 kilometres of unsealed roads and 104 bridges/ major culverts.

3.2 External Influences

In preparing the 2022/23 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 impact of COVID-19 on the economic climate and its impact on ratepayers and Council interest income.
- Increasing construction costs and rising operational costs. The Local Government Association of Tasmania (LGAT) Council cost index increase for the calendar year 2021 is 4.1% (2020, 0.95%). CPI inflation for the year to March 2022 is estimated at 5.2%.

Budget Influences

3.3 Internal Influences

- The main internal influence which is expected to impact on the preparation of the 2022/2023 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 2022/23.

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

The 2022/23 estimates, which are included in this report are for the year 1 July 2022 to 30 June 2023 and are prepared in accordance with the Act. The estimates include a budgeted Statement of Comprehensive Income, Balance Sheet and Statement of Cash Flows and Budgeted Capital Works. These statements have been prepared for the year ended 30 June 2023 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: Jess Bonde, Wildbonde

4 Analysis of Operating Budget

This section analyses the expected revenues and expenses of Council for the 2022/23 year.

4.1 Operating Revenue

		Forecast 2021/22	Budget 2022/23	Variance	Variance %
Recurrent Income					
Rates and charges	4.1.1	5,881,156	6,232,559	351,403	6.0%
Statutory fees and fines	4.1.2	332,866	317,025	(15,841)	-4.8%
User fees	4.1.3	163,167	159,013	(4,154)	-2.5%
Grants	4.1.4	3,904,822	2,750,070	(1,154,752)	-29.6%
Interest	4.1.5	51,500	391,500	340,000	660.2%
Other income	4.1.6	896,467	771,641	(124,826)	-13.9%
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	309,839	549,079	239,240	77.2%
		11,645,417	11,276,487	(368,930)	-3.2%
Capital Income					
Capital grants received specifically for new or upgraded assets	4.1.9	1,853,093	3,244,440	1,391,347	75.1%
Contributions - cash	4.1.10	6,245	-	(6,245)	-100.0%
		1,859,338	3,244,440	1,385,102	74.5%
Total Income		13,504,755	14,520,927	1,016,172	7.5%

Analysis of Operating Budget

4.1.1 Rates and Charges - (\$351,403 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 55% of recurrent budget income in 2022/23. Rates and charges are used to fund price increases for the goods and services used by Council and to provide the additional services required due to the growth experienced in the Municipality.

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Rates and Charges				
General rate	4,968,299	5,246,910	278,611	5.6%
Waste management rates	720,930	783,000	62,070	8.6%
Fire levies	224,461	237,538	13,077	5.8%
Total Gross Rates and Charges	5,913,690	6,267,448	353,758	6.0%
Less discount for early payment	(16,562)	(18,134)	(1,572)	9.5%
Less council rate remissions	(15,972)	(16,755)	(783)	4.9%
Net Rates and Charges	5,881,156	6,232,559	351,403	6.0%

Council's net rates and charges revenue, including fire levies, has increased by 6% on the 2021/22 forecast.

In setting general rates Council has allowed for a 4.9% increase plus 1% new rates from natural growth in the rates base.

The increased waste management rates allow for the increased waste management levy payable per tonne of waste disposed to landfill of \$20 per tonne (formerly \$5.50 per tonne).

The increase in the discount rate to 1.0% from 0.75%, recognising the recent increase in the RBA cash rate has seen the provision increase. The increase in remissions is an allowance to accommodate the increase in the general rate.

4.1.2 Statutory Fees and Fines - (\$15,841 decrease)

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

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Building permits and levies	133,737	115,025	(18,712)	-14.0%
Planning fees and charges	123,112	120,000	(3,112)	-2.5%
Food premise, place of assembly and water licences	19,000	19,500	500	2.6%
Animal control fees and infringements	57,017	62,500	5,483	9.6%
Total Statutory Fees and Fines	332,866	317,025	(15,841)	-4.8%

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 2021/22. Animal registration fees have been increased by CPI 5.8% plus an allowance for growth.

4.1.3 User Fees - (\$4,154 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 2021/22	Budget 2022/23	Variance \$	Variance %
User fees	163,167	159,013	(4,154)	-2.5%

The decrease in user fees is due to conservative budgeting allowing for a potential decrease in usage for 2022/23.

4.1.4 Grants - (\$1,154,752 decrease)

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

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Grants Commissions – Roads Grant	1,761,369	1,119,287	(642,082)	-36.5%
Grants Commissions – Bridges Grant	39,258	40,044	786	2.0%
Grants Commission – Base Grant	1,967,542	1,473,089	(494,453)	-25.1%
Heavy Vehicle Motor Tax	59,017	59,000	(17)	0.0%
Other Grants	77,636	58,650	(18,986)	-24.5%
Total Operating Grants	3,904,822	2,750,070	(1,154,752)	-29.6%

Budgeted Grants Commission Grants have reduced for 2022/23 due to a change in the timing of payment of these grants. In the recent past, the Commonwealth Government has been paying 50% of these grants in advance, however for the 2022/23 grants, this was increased to 75%, meaning an additional 25% of these grants were received in advance during 2021/22.

4.1.5 Interest - (\$340,000 increase)

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

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Interest received	51,500	391,500	340,000	660.2%

The increase in estimated interest income is due to a significant increase in expected average interest rates for 2022/23. Council has budgeted for an average interest rate of 2.9% and an average cash and investments balance of \$13.5 million during 2022/23. For 2021/22, the average cash and investments amount is estimated at \$12.6 million and average interest rates earned are estimated to be 0.4%. The increase in expected interest rates is due to a series of increases in the Reserve Bank cash rate already made during 2022 and further increases expected during the 2023 financial year.

Analysis of Operating Budget

4.1.6 Other Income - (\$124,826 decrease)

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

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Sheffield Visitor Information Centre	523,680	501,000	(22,680)	-4.3%
Dulverton Regional Authority income tax equivalents	164,968	117,307	(47,661)	-28.9%
Other income	207,819	153,334	(54,485)	-26.2%
Total other income	896,467	771,641	(124,826)	-13.9%

Conservative budgeting has allowed for a potential decrease in activity from the higher levels during 2021/22.

4.1.7 Investment revenue from Water Corporation (\$ unchanged)

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

	Forecast 2021/22	Budget 2022/23	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 will also pay an extra special dividend each year for the next 4 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 (\$239,240 increase)

Council is a partner in the Dulverton Regional Waste Management Authority, a Joint Authority established under the *Local Government Act*. The primary activity of the Authority is to operate a regional landfill site at Dulverton. Other partners in this Joint Authority are Devonport City, Central Coast and Kentish Councils. Council's ownership interest in the Authority at 30 June 2022 was 8.48%.

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method.	309,839	549,079	239,240	77.2%

Analysis of Operating Budget

4.1.9 Capital Grants - (\$1,391,347 increase)

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

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Commonwealth Roads to Recovery Program	467,856	467,855	(1)	0.0%
Local Road and Community Infrastructure Stimulus Grant	187,142	935,710	748,568	400.0%
Black Spot - Main Street / High Street Roundabout	-	325,000	325,000	
Black Spot - Bridle Track Road	75,000	-	(75,000)	-100.0%
Black Spot - Sheffield Road at Stoodley	17,545	-	(17,545)	-100.0%
Black Spot - Bridge Barrier	100,000	-	(100,000)	-100.0%
Black Spot - Sheffield Walking Track	-	111,000	111,000	
Rural Road Grant Program-Staverton Road	150,000	-	(150,000)	-100.0%
Rural Road Grant Program-Cradle Mountain Rd Safety Improvements	-	50,000	50,000	
Bridge Renewal Grant Program-Dolcoath Road	148,275	-	(148,275)	-100.0%
Federal Funding -Railton Flood Mitigation	-	133,000	133,000	
State Funding - Railton Flood Mitigation	-	133,000	133,000	
Regional Hospitality Revival Fund-Wild Mersey	-	230,000	230,000	
Building Better Regions Funding-Wild Mersey	225,864	-	(225,864)	-100.0%
Tasmanian Cycle Tourism Funding-Wild Mersey	60,000	-	(60,000)	-100.0%
Recovery for Regional Tourism Grant	46,000	-	(46,000)	-100.0%
Destination Action Plan Grant	411	-	(411)	-100.0%
Regional Jobs and Investments Packages - Wild Mersey	80,000	-	(80,000)	-100.0%
NDRRA - Storm Recovery	260,000	841,875	581,875	223.8%
Cradle Coast Waste Management - Town Bin Upgrade	-	17,000	17,000	
2021 Election Commitment-Railton Neighbourhood Centre	35,000	-	(35,000)	-100.0%
Total Capital Grants	1,853,093	3,244,440	1,391,347	75.1%

Analysis of Operating Budget

4.1.10 Capital Contributions - (\$6,245 decrease)

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

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Contribution	6,245	-	(6,245)	-100.0%
Total Capital Contributions	6,245	-	(6,245)	-100.0%

4.2 Operating Expenditure

		Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Expenses					
Employee costs	4.2.1	3,156,827	3,328,989	172,162	5.5%
Materials and contracts	4.2.2	4,635,976	4,670,588	34,612	0.7%
Depreciation and amortisation	4.2.4	3,073,550	3,297,830	224,281	7.3%
Finance costs	4.2.5	122,417	107,132	(15,285)	-12.5%
Other expenses	4.2.6	845,381	1,017,009	171,628	20.3%
Total Expenses		11,834,151	12,421,549	587,398	5.0%

4.2.1 Employee costs (\$172,162 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 2021/22	Budget 2022/23	Variance \$	Variance %
Total employment costs	3,351,874	3,583,989	232,115	6.9%
Less: amounts allocated to capital	(195,047)	(255,000)	(59,953)	30.7%
Employee costs per Income Statement	3,156,827	3,328,989	172,162	5.5%

Full-Time Equivalent (FTE) Employees

	Forecast 2021/22	Budget 2022/23	Variance	Variance %
Kentish Employees	34.50	36.35	1.85	5.4%

Full-time equivalent staffing is expected to increase by 1.85 being Kentish Council's estimated share of 3 new full-time Operations staff replacing contract labour, a FTE cadet/administration IT Officer and a 0.5 FTE cadet planner.

A 3.75% increase is allowed for employee pay rises plus a contingency of 1%. 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 (\$34,612 increase)

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

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Materials, repairs & maintenance	2,230,654	2,113,155	(117,499)	-5.3%
Consumables	28,315	17,620	(10,695)	-37.8%
Contracts - other infrastructure	686,629	1,336,200	649,571	94.6%
Fuel	137,701	149,600	11,899	8.6%
Fleet Costs	231,473	219,383	(12,090)	-5.2%
Property holdings costs	69,492	71,924	2,432	3.5%
Minor Plant & Equipment	13,704	22,330	8,626	62.9%
Property maintenance and operating	29,693	45,700	16,007	53.9%
Communication	50,176	50,870	694	1.4%
Marketing and advertising	42,973	88,050	45,077	104.9%
Legal fees	46,019	18,300	(27,719)	-60.2%
Consultants	153,808	380,450	226,642	147.4%
General expenses	702,756	559,882	(142,874)	-20.3%
IT software & maintenance	652,453	234,748	(417,705)	-64.0%
Total	5,075,846	5,308,212	232,365	4.6%
less internal cost allocations	439,870	637,623	197,753	45.0%
Total Materials and Contracts	4,635,976	4,670,588	34,612	0.7%

The budget variance for materials, repairs & maintenance compared to forecast is due to the change in operations for road maintenance. These will now be completed by Council staff and therefore reducing the need for maintenance contractors. Also expenditure in relation to the storm event recovery has seen an increase in the forecast.

The increase in contracts - other infrastructure is due to the storm event recovery costs. These will be offset from the NDRRA funding. The increase in consultants is due to allocations for; development of an open space and cycling plan (\$50,000); a short walks strategic plan with Meander Valley (\$75,000); a general walking tracks consultancy (\$15,000); stormwater modelling (\$60,000); and planning consultants for development of local provisions of the Tasmanian Planning Scheme (\$20,000).

General expenses have decreased from the 2021/22 forecast due to increased activity for Sheffield Visitor Information Centre accommodation booking payments. A conservative approach to the budgeting for 2022/23 has been used and is offset with bookings income. Also during 2021/22 costs in relation to the full revaluation of properties, will not carry forward into 2022/23.

Due to a recent accounting standards interpretation decision, IT system development costs that were being depreciated over future years as intangible assets will now be written off during the 2022 financial year. The likely financial impact of this change is estimated a once-off \$434,000 of unbudgeted expense in the 2022 financial year. This has caused the variance for IT software and maintenance.

Analysis of Operating Budget

An increase in the capital program from 2021/22 and in overhead rate has caused additional internal cost allocations 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 - (\$224,281 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 2021/22	Budget 2022/23	Variance \$	Variance %
<i>Property</i>				
Land Improvements	48,578	49,550	972	2.0%
Buildings	333,543	393,581	60,038	18.0%
<i>Plant & Equipment</i>				
Plant & Equipment	180,806	184,422	3,616	2.0%
Computers & telecommunications	55,339	56,445	1,106	2.0%
<i>Infrastructure</i>				
Roads, bridges and footpaths	2,390,100	2,541,479	151,379	6.3%
Drainage	65,183	72,353	7,170	11.0%
Total Depreciation & Amortisation	3,073,550	3,297,830	224,281	7.3%

Revaluations to buildings, roads, bridges and footpaths plus additions and improvements has seen an increase in depreciation for 2022/23.

4.2.5 Finance costs (\$15,285 decrease)

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

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Finance costs	122,417	107,132	(15,285)	-12.5%

Analysis of Operating Budget

4.2.6 Other Expenses (\$171,628)

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.

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Audit costs	49,900	45,600	(4,300)	-8.6%
Councillors' allowances	143,002	148,000	4,998	3.5%
Councillors' expenses	6,542	10,500	3,958	60.5%
Bank Fees	26,701	38,000	11,299	42.3%
Election and electoral role expenses	2,689	59,500	56,811	2112.3%
Electricity & Gas	42,851	51,531	8,680	20.3%
Fire Levies	225,632	237,538	11,906	5.3%
Insurance	152,963	174,175	21,212	13.9%
Donations & Contributions	70,004	111,075	41,071	58.7%
Subscriptions & Memberships	89,858	96,992	7,134	7.9%
Land Tax	34,762	43,203	8,441	24.3%
Statutory registrations and License fees	478	895	417	87.2%
Total	845,381	1,017,009	171,627	20.3%

An additional allocation has been included in bank fees to allow for the configuration of AusPost BillPay to accept new payment reference numbers. Election and electoral expenses are budgeted to increase due to the upcoming 2022 Council Elections. Allowance has also been made for price increases in electricity & gas, fire levies and insurance compared to 2021/22 forecast. The increase in the budget for donations and contributions compared to the 2021/22 forecast is mainly due to a number of events that Council contributes to being cancelled in 2021/22 and also partially due to an increase in the amount provided to support community events to allow for inflation.

Analysis of Operating Budget

4.3 Underlying Result

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.

	Forecast 2021/22	Budget 2022/23	Variance \$	Variance %
Net Operating Result for the year	\$ 1,670,604	\$ 2,099,378	\$ 428,774	25.7%
Capital grants received specifically for new or upgraded assets	\$ (1,853,093)	\$ (3,244,440)	\$ (1,391,347)	75.1%
Contributions - cash	\$ (6,245)	\$ -	\$ 6,245	-100.0%
Grants received in advance - current year	\$ (2,066,956)	\$ (2,066,956)	\$ -	0.0%
This year's grants included in prior years income	\$ 1,312,671	\$ 2,066,956	\$ 754,285	57.5%
Other Adjustment - Disaster Recovery Costs	\$ 442,500	\$ 1,207,500	\$ 765,000	172.9%
Underlying Result	\$ (500,519)	\$ 62,438	\$ 562,957	-112.5%

The underlying result for the 2022/23 year is estimated to be a surplus of \$62,438, an improvement of \$562,957 on the forecast deficit of \$500,519 for 2021/22.

5 Analysis of Cash Flows

This section analyses the expected cash flows from the operating, investing and financial activities of the Council for the 2019/20 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.

Analysis of Cash Flows

5.1 Budgeted Cash Flow Statement

5.1.1 Cash Flows from Operating Activities (\$1,426,112 decreased inflow)

	Forecast 2021/22	Budget 2022/23	Variance \$
Rates	\$ 5,881,156	\$ 6,232,559	\$ 351,403
Statutory fees and fines	\$ 332,866	\$ 317,025	\$ (15,841)
User charges and other fines	\$ 163,167	\$ 159,013	\$ (4,154)
Grants	\$ 3,904,822	\$ 2,750,070	\$ (1,154,752)
Interest	\$ 51,500	\$ 391,500	\$ 340,000
Investment revenue from water corporation	\$ 105,600	\$ 105,600	\$ -
Other receipts	\$ 896,467	\$ 771,641	\$ (124,826)
Payments to suppliers	\$ (4,181,151)	\$ (4,670,588)	\$ (489,437)
Payments to employees (including redundancies)	\$ (3,156,827)	\$ (3,328,989)	\$ (172,162)
Finance costs	\$ (122,417)	\$ (107,132)	\$ 15,285
Other payments	\$ (845,381)	\$ (1,017,009)	\$ (171,628)
Net cash provided by (or used in) operating activities	\$ 3,029,801	\$ 1,603,690	\$ (1,426,112)

Analysis of Cash Flows

5.1.1 Cash Flows from Operating Activities (\$1,426,112 decreased inflow)

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:

	Forecast 2021/22	Budget 2022/23	Variance \$
Surplus/(Deficit)	\$ 1,670,604	\$ 2,099,378	\$ 428,774
Non-cash Items			
Depreciation and amortisation	\$ 3,073,550	\$ 3,297,830	\$ 224,281
Non-cash Distribution - Dulverton	\$ (309,839)	\$ (549,079)	\$ (239,240)
Capital Grants specifically for New/Upgrading Assets	\$ (1,853,093)	\$ (3,244,440)	\$ (1,391,347)
Decrease in intangibles	\$ 454,825	\$ -	\$ (454,825)
Capital Contributions - cash	\$ (6,245)	\$ -	\$ 6,245
Total non-cash items	\$ 1,359,197	\$ (495,689)	\$ (1,854,886)
Net Cash provided by Operating Activities	\$ 3,029,801	\$ 1,603,690	\$ (1,426,112)

5.1.2 Cash Flows from Investing Activities (\$367,126 decreased outflow)

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

	Forecast 2021/22	Budget 2022/23	Variance \$
Payments for property, infrastructure, plant and equipment	\$ (4,193,161)	\$ (5,211,136)	\$ (1,017,975)
Capital grants	\$ 1,853,093	\$ 3,244,440	\$ 1,391,347
Contributions	\$ 6,245	\$ -	\$ (6,245)
Net Cash provided by (or used in) Investing Activities	\$ (2,333,822)	\$ (1,966,696)	\$ 367,126

Analysis of Cash Flows

5.1.3 Cash Flows from Financing Activities (\$8,387 increased outflow)

	Forecast 2021/22	Budget 2022/23	Variance \$
Repayment of interest-bearing loans and borrowings	\$ (125,325)	\$ (133,712)	\$ (8,387)
Net cash provided by (or used in) financing activities	\$ (125,325)	\$ (133,712)	\$ (8,387)

5.1.4 Net Increase (Decrease) in Cash (\$496,718 decrease)

Overall, total cash and investments are forecast to decrease by \$496,718 to \$12.40 million at 30 June 2023.

	Forecast 2020/21	Budget 2021/22	Variance \$
Net increase/(decrease) in cash and cash equivalents	\$ 570,655	\$ (496,718)	\$ (1,067,373)
Cash and cash equivalents at the beginning of the financial year	\$ 12,324,719	\$ 12,895,373	\$ 570,655
Cash and cash equivalents at the end of the financial year	\$ 12,895,373	\$ 12,398,655	\$ (496,718)

6 Analysis of Capital Budget

This section analyses the planned capital expenditure from the 2022/23 year and the source of funding for the capital budget.

6.1 Capital Works

	Forecast 2021/22	Budget 2022/23	Variance \$
Works Carried Forward 6.1.1			
Roads	\$ 598,737	\$ 159,771	\$ (438,966)
Stormwater	\$ 83,494	\$ 48,409	\$ (35,085)
Buildings	\$ 175,214	\$ 184,975	\$ 9,761
Land Improvements	\$ 268,675	\$ 302,077	\$ 33,402
Miscellaneous	\$ 110,379	\$ 65,234	\$ (45,145)
Plant and Equipment	\$ -	\$ 361,784	\$ 361,784
Total Works Carried Forward	\$ 1,236,500	\$ 1,122,250	\$ (114,249)

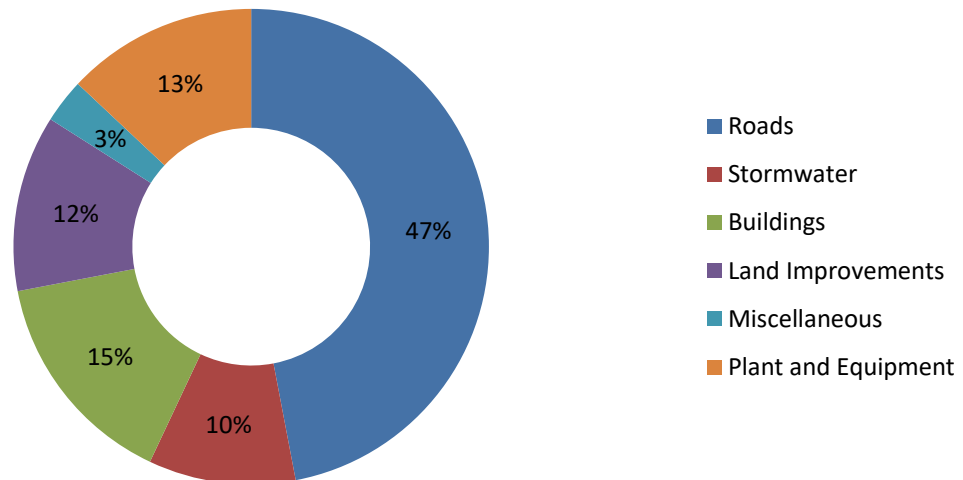
New Works			
Roads	\$ 1,274,681	\$ 2,274,666	\$ 999,985
Stormwater	\$ -	\$ 484,825	\$ 484,825
Buildings	\$ 299,044	\$ 582,981	\$ 283,937
Land Improvements	\$ 803,585	\$ 325,945	\$ (477,639)
Miscellaneous	\$ 483,372	\$ 108,451	\$ (374,922)
Plant, Equipment and Other	\$ 95,980	\$ 312,019	\$ 216,039
Total New Works	\$ 2,956,661	\$ 4,088,885	\$ 1,132,224
Total Capital Works	\$ 4,193,161	\$ 5,211,136	\$ 1,017,975

Represented by:			
Asset Renewal 6.1.2	\$ 2,289,713	\$ 2,461,372	\$ 171,658
New Assets / Upgrades 6.1.2	\$ 1,903,447	\$ 2,749,764	\$ 846,317
Total Capital Works	\$ 4,193,161	\$ 5,211,136	\$ 1,017,975

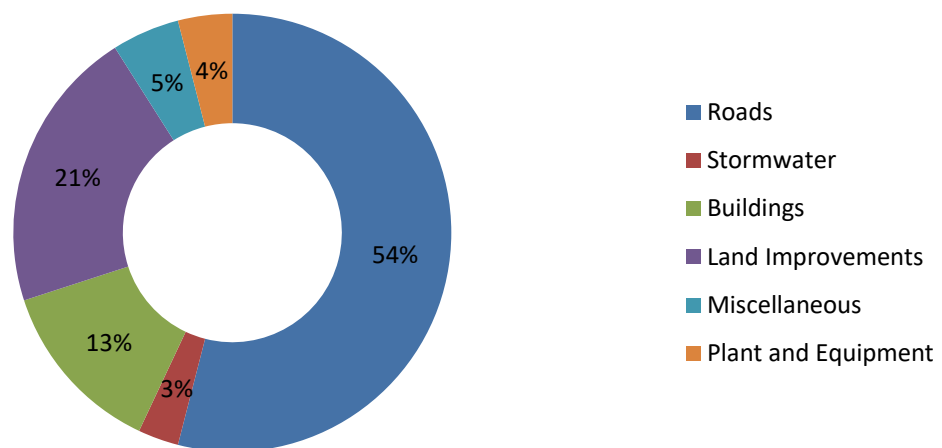
The Works Carried Forward 2021/22 forecast are projects carried forward from 2020/21 to 2021/22, the 2022/23 budget are projects carried forward from 2021/22 to 2022/23. Projects are carried forward mainly due to scoping, design and consultation delays and high demand for contractors and materials.

Analysis of Capital Budget

Budgeted Total Capital Works for 2022/23



Budgeted Total Capital Works for 2021/22



Analysis of Capital Budget

6.1.1 Carried Forward Works (\$1.1 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 2021/22 year it is forecast that \$1.1 million of capital works will be incomplete and be carried forward into the 2022/23 financial year.

The more significant projects are noted below:

• Wild Mersey Trail Experience Upgrades	\$231,134
• Hotmix Truck	\$162,982
• Backhoe Replacement	\$151,266
• Railton Neighbourhood Centre-Extend the Rear of the Building	\$95,748
• Railton Recreation Ground - Redevelop Grandstand	\$78,142
• Cradle Mountain Road Safety Improvements	\$58,976
• Intersection Sealing-Gravel to Sealed Road Junctions	\$50,422
• Railton Flood Mitigation Recommendations	\$48,409

Analysis of Capital Budget

6.1.2 Asset Renewal (\$2.46 million) and New Assets/ Upgrades (\$2.75 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 2022/23 capital works.

6.2 Funding Sources

		Forecast 2021/22	Budget 2022/23	Variance \$
External				
Grants for New/Upgraded Assets	6.2.1	1,853,093	3,244,440	1,391,347
Capital Contributions	6.2.2	6,245	-	(6,245)
New borrowings	6.2.3	-	-	-
Total External Funding / Financing		1,859,338	3,244,440	1,385,102
Internal				
Cash and Investments	6.2.4	-	363,006	363,006
Operating	6.2.5	2,333,822	1,603,690	(730,133)
Total Internal Funding		2,333,822	1,966,696	(367,127)
Total Funding Sources		4,193,161	5,211,136	1,017,975

Analysis of Capital Budget

6.2.1 Grants – Capital \$3,244,440

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

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 2022/23.

6.2.3 New Borrowings

Council will not take up any new borrowings in 2022/23.

6.2.4 Cash and Investments \$363,006

Council plans to draw on cash reserves to partly fund the capital works carried forward from 2021/22.

6.2.5 Operations \$1,603,690

Council generates cash from its operating activities which is used as a funding source for the capital works program. It is forecast that \$1.6 million will be generated from operations to fund the 2022/23 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 2021/22	Budget 2022/23	Variance \$
Assets	7.1.1			
Current assets				
Cash and cash equivalents		12,896,004	12,399,286	(496,718)
Trade and other receivables		459,772	459,772	-
Inventories		8,540	8,540	-
Other assets		258,860	258,860	-
Total current assets		13,623,176	13,126,458	(496,718)
Non-current assets				
Trade and other receivables		17,000	17,000	-
Financial assets		18,000	18,000	-
Investment in associates accounted for using the equity method		2,122,151	2,671,230	549,079
Investment in water corporation		6,619,764	6,619,764	-
Property, infrastructure, plant and equipment		147,993,211	149,906,517	1,913,305
Intangible assets		-	-	-
Total non-current assets		156,770,126	159,232,511	2,462,384
TOTAL ASSETS		170,393,302	172,358,968	1,965,666
Liabilities	7.1.2			
Current liabilities				
Trade and other payables		1,538,257	1,538,257	-
Trust funds and deposits		44,600	44,600	-
Provisions		476,928	476,928	-
Interest - bearing loans and borrowings		133,712	142,304	8,593
Total current liabilities		2,193,496	2,202,089	8,593
Non-current liabilities				
Provisions		22,621	22,621	-
Interest - bearing loans and borrowings		5,730,578	5,588,273	(142,304)
Total non-current liabilities		5,753,199	5,610,894	(142,304)
TOTAL LIABILITIES		7,946,695	7,812,983	(133,712)
Net Assets	7.1.3	162,446,607	164,545,985	2,099,378
Equity	7.1.4			
Accumulated Surplus		47,844,595	49,943,973	2,099,378
Asset Revaluation Reserves		114,602,012	114,602,012	-
TOTAL EQUITY		162,446,607	164,545,985	2,099,378

Analysis of Budgeted Financial Position

7.1.1 Current Assets (\$496,718 decrease) and Non-Current Assets (\$2.46 million increase)

Cash and cash equivalents are expected to decrease by \$496,718.

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 (\$8,593 increase) and Non-Current Liabilities (\$142,304 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 (\$2.10 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

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 2022/23 year as compared to the 2021/22 forecast results.

Indicator	Forecast	Budget	Projected		
	2022 \$,000	2023 \$,000	2024 \$,000	2025 \$,000	2026 \$,000
Recurrent Income	11,645	11,276	11,522	11,767	12,070
Operating Result	1,671	2,099	4,721	3,744	596
Underlying Operating Result	(501)	62	89	112	128
Liquid assets less total liabilities	12,873	12,377	7,278	6,600	8,242
Cash and Investments	12,896	12,399	7,301	6,623	8,265
Cash Flow from Operations	3,030	1,604	2,920	3,028	3,131
Capital Works	4,193	5,211	7,408	7,186	1,795
- Asset Renewal	2,290	2,461	1,679	2,425	2,337
- Asset New/ Upgrade	1,903	2,750	5,729	4,761	(542)
Depreciation Expense	3,074	3,298	3,380	3,465	3,551

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.

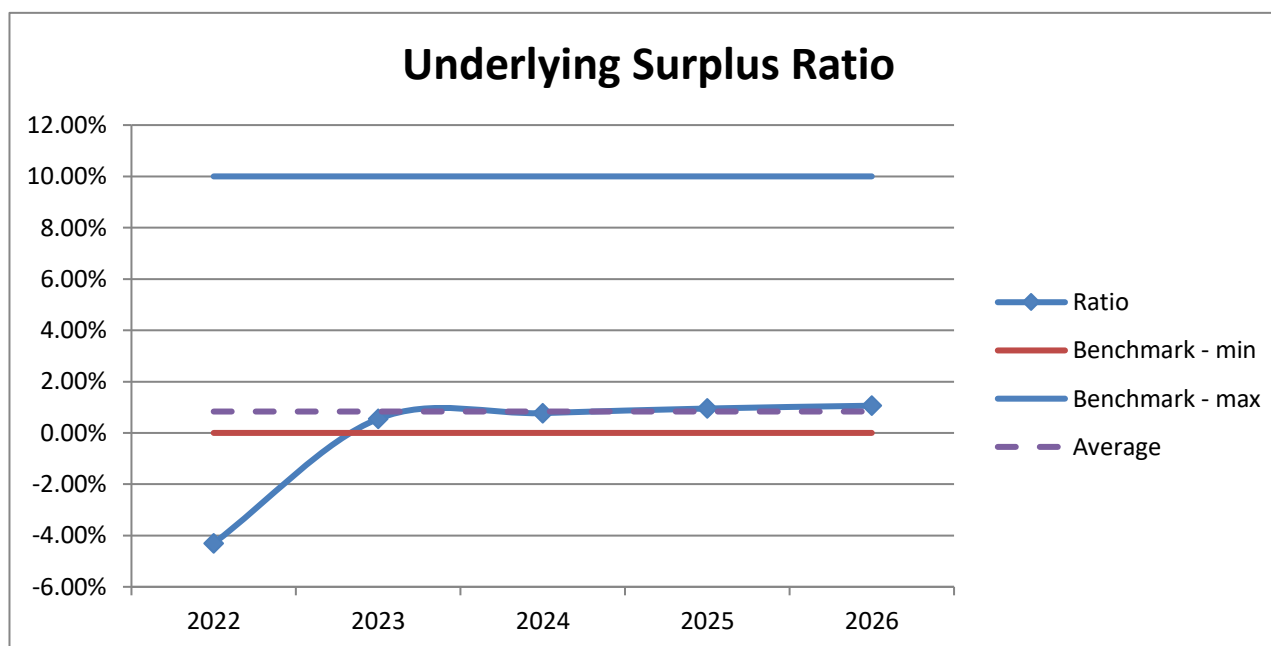
The following graphs and commentary show Council's expected performance against selected indicators over the next four years as compared to suggested benchmark results.

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.

Underlying Surplus Ratio	2022	2023	2024	2025	2026	Average
Ratio	-4.30%	0.55%	0.77%	0.95%	1.06%	0.83%
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Underlying Surplus	(501)	62	89	112	128	98
Recurrent Income	11,645	11,276	11,522	11,767	12,070	11,659



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.

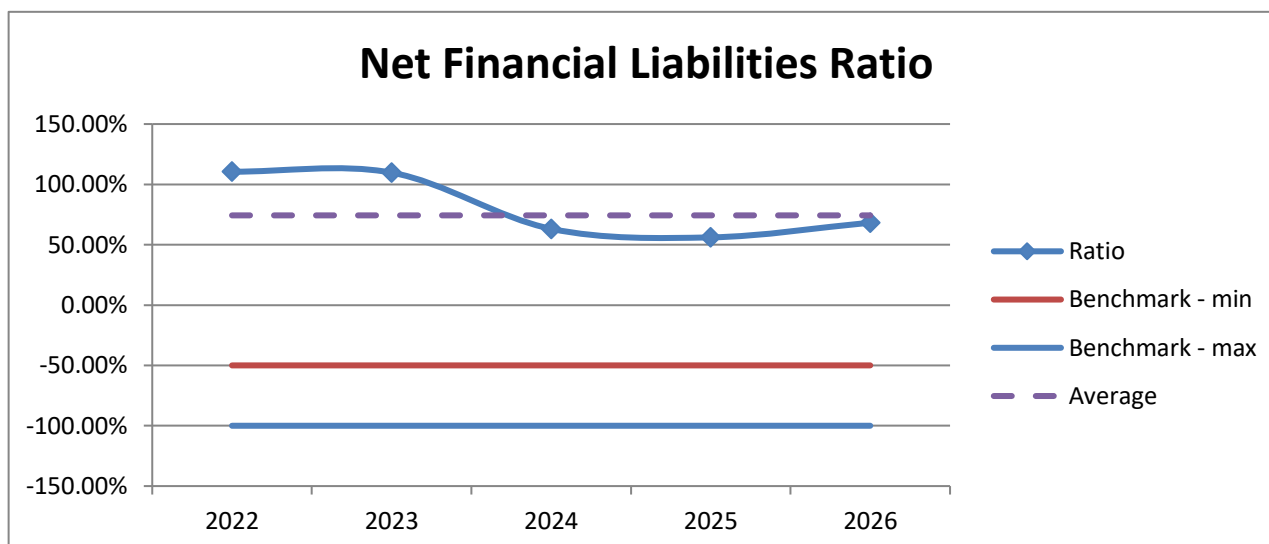
Council's aim is for this benchmark to be positive and trend towards 5% over the long term.

Key Financial Indicators

8.2.2 Net financial liabilities

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

Net Financial Liabilities Ratio	2022	2023	2024	2025	2026	Average
Ratio	110.55%	109.76%	63.17%	56.09%	68.29%	74.33%
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Liquid assets less total liabilities	12,873	12,377	7,278	6,600	8,242	8,624
Recurrent income	11,645	11,276	11,522	11,767	12,070	11,659



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

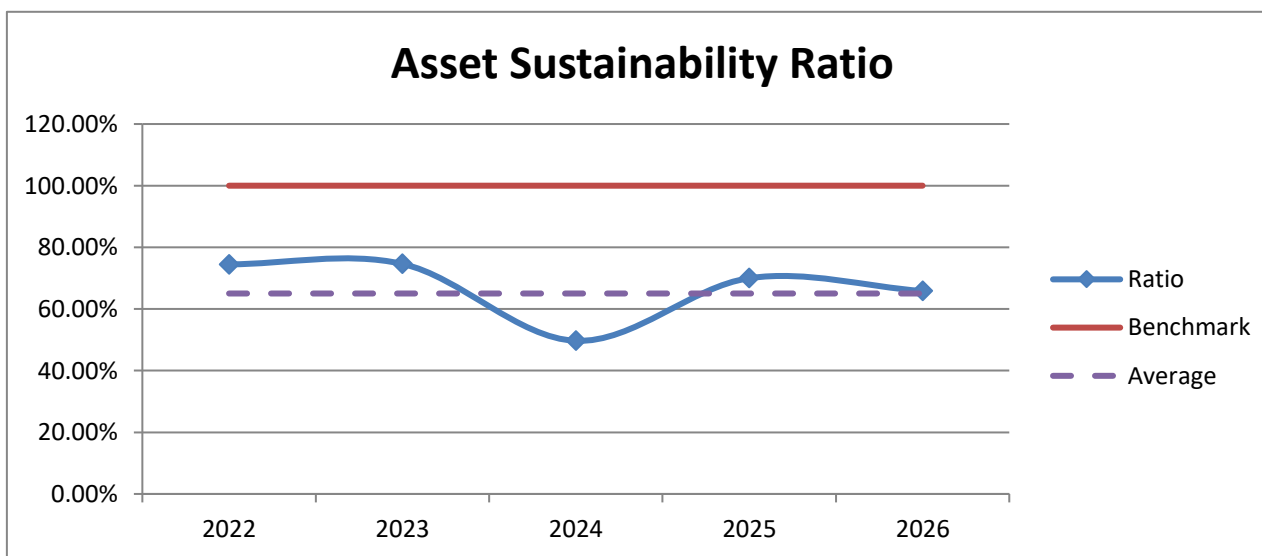
Council's current financial management strategy accepts debt as a legitimate funding source for new and upgraded assets.

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	2022	2023	2024	2025	2026	Average
Ratio	74.49%	74.62%	49.67%	69.99%	65.81%	65.02%
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Capital expenditure on renewal of existing	2,290	2,461	1,679	2,425	2,337	2,226
Depreciation Expense	3,074	3,298	3,380	3,465	3,551	3,424



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. It is expected that at some time in the future, Council's asset renewal expenditure will exceed the benchmark to compensate for the current below benchmark expenditure.



APPENDICES



Photo: Jess Bonde, Wildbonde

Appendix A - Budgeted Financial Statements

Budgeted Statement of Comprehensive Income For the Year Ending 30 June 2023

	Actual 2021	Budget 2022	Forecast Actual 2022	Budget 2023	2024	Projected 2025	2026
Income							
Recurrent Income							
Rates and charges	5,519,528	5,868,253	5,881,156	6,232,559	6,419,536	6,612,122	6,810,485
Statutory fees and fines	372,221	320,350	332,866	317,025	324,951	333,074	341,401
User fees	129,809	116,150	163,167	159,013	162,988	167,063	171,240
Grants	2,617,594	2,982,752	3,904,822	2,750,070	2,818,822	2,889,292	2,961,525
Interest	54,552	30,000	51,500	391,500	350,000	300,000	300,000
Other income	828,716	628,433	896,467	771,641	790,932	810,705	830,973
Investment revenue from Water Corporation	44,000	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	105,000	309,839	549,079	549,079	549,079	549,079
	9,835,739	10,156,538	11,645,417	11,276,487	11,521,907	11,766,936	12,070,303
Capital Income							
Capital grants received specifically for new or upgraded assets	1,811,961	3,403,975	1,853,093	3,244,440	4,632,000	3,632,000	468,000
Capital grants received specifically for renewal of assets	467,854	-	-	-	-	-	-
Contributions - cash	4,545	-	6,245	-	-	-	-
	2,284,360	3,403,975	1,859,338	3,244,440	4,632,000	3,632,000	468,000
Total Income	12,120,099	13,560,513	13,504,755	14,520,927	16,153,907	15,398,936	12,538,303
Expenses							
Employee costs	(2,771,566)	(3,055,424)	(3,156,827)	(3,328,989)	(3,418,872)	(3,511,181)	(3,605,983)
Materials and services	(3,111,261)	(3,023,220)	(4,635,976)	(4,670,588)	(3,549,666)	(3,638,407)	(3,729,367)
Impairment of receivables	(371)	-	-	-	-	-	-
Depreciation and amortisation	(3,157,173)	(3,186,097)	(3,073,550)	(3,297,830)	(3,380,276)	(3,464,783)	(3,551,403)
Finance costs	(63,648)	(56,868)	(122,417)	(107,132)	(98,538)	(29,943)	(19,667)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(11,037)	-	-	-	-	-	-
Other expenses	(805,546)	(819,402)	(845,381)	(1,017,009)	(985,547)	(1,010,185)	(1,035,440)
	(9,920,602)	(10,141,011)	(11,834,151)	(12,421,549)	(11,432,898)	(11,654,500)	(11,941,860)
Net Operating Result for the year	2,199,497	3,419,502	1,670,604	2,099,378	4,721,009	3,744,436	596,443

Appendix A - Budgeted Financial Statements

	Actual 2021	Budget 2022	Forecast Actual 2022	Budget 2023	2024	Projected 2025	2026
Other Comprehensive Income							
Items that will not be reclassified to surplus or deficit							
Fair value adjustments on equity investment assets	558,866	-	-	-	-	-	-
Total Other Comprehensive Income	558,866	-	-	-	-	-	-
Comprehensive Result	2,758,363	3,419,502	1,670,604	2,099,378	4,721,009	3,744,436	596,443
Adjustments							
Net Operating Result for the year	2,199,497	3,419,502	1,670,604	2,099,378	4,721,009	3,744,436	596,443
Contributions - cash	-	-	(6,245)	-	-	-	-
Grants - non-recurrent (including disaster recovery funding)	(1,816,506)	(3,403,975)	(1,853,093)	(3,244,440)	(4,632,000)	(3,632,000)	(468,000)
Grants for renewal of assets	(467,854)	-	-	-	-	-	-
Grants received in advance - current year	(1,312,671)	(1,384,268)	(2,066,956)	(2,066,956)	-	-	-
Grants received in advance - prior year	1,493,214	1,384,268	1,312,671	2,066,956	-	-	-
Other Adjustment - disaster recovery costs	-	-	442,500	1,207,500	-	-	-
Underlying Result	95,680	15,527	(500,519)	62,438	89,009	112,436	128,443

Appendix A - Budgeted Financial Statements

Budgeted Balance Sheet as at 30 June 2023

	Actual 2021	Original Budget 2022	Forecast 2022	Budget 2023	2024	Projected 2025	2026
Assets							
Current assets							
Cash and cash equivalents	12,324,349	9,691,372	12,896,004	12,399,286	7,300,727	6,623,076	8,264,529
Trade and other receivables	459,772	654,000	459,772	459,772	459,772	459,772	459,772
Inventories	8,540	18,000	8,540	8,540	8,540	8,540	8,540
Other assets	95,368	99,000	258,860	258,860	258,860	258,860	258,860
Total current assets	12,888,029	10,462,372	13,623,176	13,126,458	8,027,899	7,350,248	8,991,701
Non-current assets							
Trade and other receivables	17,000	20,000	17,000	17,000	17,000	17,000	17,000
Financial assets	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Investment in associates accounted for using the equity method	1,812,312	1,873,000	2,122,151	2,671,230	3,220,309	3,769,388	4,318,467
Investment in water corporation	6,619,764	6,061,000	6,619,764	6,619,764	6,619,764	6,619,764	6,619,764
Property, infrastructure, plant and equipment	146,873,600	152,553,493	147,993,211	149,906,517	153,934,701	157,655,458	155,898,844
Intangible Assets	618,317	480,000	-	-	-	-	-
Total non-current assets	155,958,993	161,005,493	156,770,126	159,232,511	163,809,774	168,079,610	166,872,075
Total assets	168,847,022	171,467,865	170,393,302	172,358,968	171,837,673	175,429,859	175,863,776
Liabilities							
Current liabilities							
Trade and other payables	1,538,257	1,847,000	1,538,257	1,538,257	1,538,257	1,538,257	1,538,257
Trust funds and deposits	44,600	44,000	44,600	44,600	44,600	44,600	44,600
Provisions	476,928	544,000	476,928	476,928	476,928	476,928	476,928
Contract Liabilities	-	222,000	-	-	-	-	-
Interest - bearing loans and borrowings	125,325	133,712	133,712	142,304	9,945	-	173,497
Total current liabilities	2,185,110	2,790,712	2,193,496	2,202,089	2,069,729	2,059,785	2,233,282
Non-current liabilities							
Provisions	22,621	-	22,621	22,621	22,621	22,621	22,621
Interest - bearing loans and borrowings	5,864,289	5,730,578	5,730,578	5,588,273	336,024	173,498	0
Total non-current liabilities	5,886,910	5,730,578	5,753,199	5,610,894	358,645	196,119	22,621
Total liabilities	8,072,020	8,521,290	7,946,695	7,812,983	2,428,374	2,255,903	2,255,903
Net Assets	160,775,002	162,946,575	162,446,607	164,545,985	169,409,299	173,173,956	173,607,873
Equity							
Accumulated Surplus	46,172,989	48,903,575	47,844,595	49,943,973	54,664,982	58,409,417	59,005,861
Asset Revaluation Reserves	114,602,012	114,043,000	114,602,012	114,602,012	114,602,012	114,602,012	114,602,012
Total Equity	160,775,001	162,946,575	162,446,607	164,545,985	169,266,994	173,011,429	173,607,873

Appendix A - Budgeted Financial Statements

Budgeted Cash Flow Statement for the year ended as at 30 June 2023

	Actual 2021	Original Budget 2022	Forecast 2022	Budget 2023	2024	Projected 2025	2026
Cash flows from operating activities							
Rates	5,501,230	5,868,253	5,881,156	6,232,559	6,419,536	6,612,122	6,810,485
Statutory fees and fines	372,222	320,350	332,866	317,025	324,951	333,074	341,401
User charges and other fines	417,689	116,150	163,167	159,013	162,988	167,063	171,240
Grants	2,617,595	2,982,752	3,904,822	2,750,070	2,818,822	2,889,292	2,961,525
Interest	61,340	30,000	51,500	391,500	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
Share of Profits of Associates (Dulverton Waste Management)	1,194,640	-	-	-	-	-	-
Other receipts	55,968	628,433	896,467	771,641	790,932	810,705	830,973
Net GST refund/payment	1,147,448	-	-	-	-	-	-
Payments to suppliers	(5,220,708)	(3,023,220)	(4,181,151)	(4,670,588)	(3,549,666)	(3,638,407)	(3,729,367)
Payments to employees (including redundancies)	(2,818,451)	(3,055,424)	(3,156,827)	(3,328,989)	(3,418,872)	(3,511,181)	(3,605,983)
Finance costs	(63,648)	(56,868)	(122,417)	(107,132)	(98,538)	(29,943)	(19,667)
Other payments	(805,546)	(819,402)	(845,381)	(1,017,009)	(985,547)	(1,010,185)	(1,035,440)
Net cash provided by (or used in) operating activities	2,504,779	3,096,624	3,029,801	1,603,690	2,920,206	3,028,140	3,130,766
Cash flows from investing activities							
Payments for property, infrastructure, plant and equipment	(9,160,567)	(7,675,265)	(4,193,161)	(5,211,136)	(7,408,461)	(7,185,541)	(1,794,787)
Payments for intangibles	(183,089)	-	-	-	-	-	-
Proceeds from sale of property, infrastructure, plant and equipment	177,364	-	-	-	-	-	-
Capital grants	2,279,815	3,403,975	1,853,093	3,244,440	4,632,000	3,632,000	468,000
Dividends received from associate	-	-	-	-	-	-	-
Contributions	4,545	-	6,245	-	-	-	-
Net Cash provided by (or used in) Investing Activities	(6,881,932)	(4,271,290)	(2,333,822)	(1,966,696)	(2,776,461)	(3,553,541)	(1,326,787)

Appendix A - Budgeted Financial Statements

	Actual 2021	Budget 2022	Forecast Actual 2022	Budget 2023	2024	Projected 2025	2026
Cash flows from financing activities							
Trust funds and deposits	875	-	-	-	-	-	-
Proceeds from interest bearing loans and borrowings	(117,244)	-	-	-	-	-	-
Repayment of interest bearing loans and borrowings	5,100,000	(125,325)	(125,325)	(133,712)	(5,242,304)	(152,249)	(162,526)
Net cash provided by (or used in) financing activities	4,983,631	(125,325)	(125,325)	(133,712)	(5,242,304)	(152,249)	(162,526)
Net increase/(decrease) in cash and cash equivalents	605,478	(1,299,991)	570,655	(496,718)	(5,098,559)	(677,650)	1,641,453
Cash and cash equivalents at the beginning of the financial year	11,719,241	10,991,363	12,324,719	12,895,373	12,398,655	7,300,096	6,622,446
Cash and cash equivalents at the end of the financial year	12,324,719	9,691,372	12,895,373	12,398,655	7,300,096	6,622,446	8,263,899

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2023

Road base and seal

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Cradle Mountain Road	Heavy Asphalt profile correction	125,000		125,000	-
Cradle Mountain Road Safety Improvements		29,488	29,488	58,976	58,976
High St - traffic calming devices	Splitter islands subject to consultation		50,000	50,000	-
Intersection Sealing - gravel to sealed road junctions	priority projects determined annually	75,422		75,422	50,422
Kings Rd (at Claude Rd) - reconstruct and localised sealing		12,500	37,500	50,000	-
Priority bus shelters and laybys			20,000	20,000	-
Sealed Roads - Reseal Program	Annual Allocation	450,000		450,000	-
Tarleton Road Stabilisation - in conjunction with PJ 108148		95,073		95,073	-
Unsealed Roads - Resheeting Program	Annual Allocation	350,000		350,000	-
West Nook Road	Sheffield Rd to Tarleton Street - road widening	49,911	149,732	199,643	19,489
Wildlife Rd (at Claude Rd) - reconstruct and localised sealing		10,000	40,000	50,000	-
Sheffield Road turn-out/parking area	Turn-out near historical water trough		20,000	20,000	-
					-
Total Road base and seal		1,197,394	346,720	1,544,114	128,886

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2023

Footpaths

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Formby Street	Join Main Street Sheffield up with Landon Place (110m)		22,000	22,000	-
Hope Street	Hope Lane to High Street (149m)		29,800	29,800	-
Sheffield Walking Track Safety Improvements			122,969	122,969	15,115
Railton footpath extensions - Dowbiggen St/ Leake St	400m x 1.5m		80,062	80,062	-
Total Footpaths		0	254,831	254,831	15,115

Kerb & Channel

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Kerb & Channel extensions Sheffield - Main Street	Southern side from 132 Main Street to Formby Road (250m)		87,429	87,429	-
Kerb & Channel extensions Sheffield - Main Street	Northern Side from Dodder Rivulet to Johnston Street (405m)		78,063	78,063	-
Kerb & Channel extensions Sheffield - Main Street	Southern side from Formby Road to Johnston Street (500m)		100,000	100,000	-
Main St, High St roundabout, Sheffield	Construct roundabout		370,000	370,000	15,771
Total Kerb & Channel		0	635,492	635,492	15,771

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2023

Stormwater

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Caythorpe Road - Pipe open Drain	Pipe drain near 12-14 Main St		20,000	20,000	-
Dowbiggin St / Foster St junction, Railton	Drainage improvements		80,000	80,000	-
Railton Flood Mitigation Recommendations - Implementation	Implement Entura Recommendations		400,000	400,000	48,409
Sheffield Bowls Club northern side stormwater	Stormwater extension		33,234	33,234	-
Total Stormwater		0	533,234	533,234	48,409

Buildings

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Barrington Hall	Repair / Replace hall	90,000		90,000	-
Claude Road Hall - External storage	Shipping container (to be painted by local artists)		10,000	10,000	-
Kentish Park - Rebuild day use shelter	Reconstruct toilet, shelter, and adjacent retaining wall	187,500	62,500	250,000	-
Sheffield Depot - renovate plant sheds		15,000	15,000	30,000	-
Sheffield 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	-
Railton Neighbourhood Centre - Extend Rear of Building			158,729	158,729	95,748
Railton Recreation Ground - Redevelop Grandstand		78,142		78,142	78,142
Building Kentish Council Chamber-Ventilation Improvements			11,084	11,084	11,084
Wilmot WTS	Upgrade bin barriers	45,000		45,000	-
Total Buildings		460,642	307,313	767,955	184,975

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2023

Land Improvements

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Kentish Museum-Whitworth Powder Gun-Shelter and Signage			19,204	19,204	-
Kimberly Lookout Development			22,239	22,239	-
Lake Barrington Park - Reinstate overgrown walking tracks	(~200m) and upgrade to AS 2156.1 Class 3 standard (~1m wide, benched, stepped as necessary with water bars)		25,019	25,019	-
Lake Barrington Park - Formalise Walking Track			15,127	15,127	15,127
Lake Barrington Park - BBQ Facilities and Lighting			54,389	54,389	-
Kentish Park Campground Upgrade	Subject to agreement by State Government and Council		100,000	100,000	-
Sheffield Bark Park shelter			14,000	14,000	-
Sheffield Depot - concept plans and upgrade yard and fencing		30,000	30,000	60,000	-
Sheffield Recreation Precinct Plan - Action 1: Landscape Plan	Develop and install a landscape concept for the site, defining vegetation, open areas, views and public safety issues, to be implemented progressively. Consider using a consistent fence style.		11,079	11,079	-
Shade Structure - Goliath Park Railton			27,908	27,908	27,908
Wild Mersey Trail Experience Upgrades			231,134	231,134	231,134
Improvements to Blacksmiths Lane / Ex- CBA Land			27,908	27,908	27,908
Wilmot welcome signs and historical plaques	Updated welcome signs at each end of town - historical plaques that identify important buildings from the past.		20,015	20,015	-
Total Land Improvements		30,000	598,022	628,022	302,077

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2023

Miscellaneous

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Sheffield Main Street - Historic Walk	Concept Design		22,239	22,239	-
Upgrade street bins - Sheffield & Railton			20,000	20,000	10,961
Wilmot Township Christmas Decorations		23,000		23,000	-
Total Miscellaneous		23,000	42,239	65,239	10,961

IT equipment and software

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
IT PC & Printer Replacements	Annual replacements	15,000		15,000	-
IT Printer replacements (Kentish share)		2,588		2,588	2,801
IT Upgrades Stage 2-WAN/Switch/UPS		19,148		19,148	19,148
IT Video conferencing upgrades (Kentish share)			23,288	23,288	-
IT WAN installation - 2 sites			8,625	8,625	8,625
I-Pad Replacements		18,656		18,656	18,656
Wi-Fi Access Point Replacement		5,042		5,042	5,042
Laptop PC replacements (Kentish share)		16,100		16,100	-
Total IT equipment and software		76,533	31,913	108,446	54,272

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2023

Plant and Equipment

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
4.5 Yard Tip Truck - K135		100,000		100,000	-
4x4 Dual Cab Diesel Ute - K179		25,000		25,000	-
6 Yard Tip Truck - K126		100,000		100,000	-
19/20 Ride on Mower		22,326		22,326	22,326
Plant - Replace Green Spaces Pool Ute - K172		25,211		25,211	25,211
Hotmix Truck - K108		250,000		250,000	162,982
Replace backhoe - K96		151,266		151,266	151,266
Total Plant and Equipment		673,803	0	673,803	361,784
Total		2,461,372	2,749,764	5,211,136	1,122,250

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 2023 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 2022/2023 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 2022/2023 financial year provided that the total of the Estimates remains unaltered.

C. RATES AND CHARGES 2022/2023

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 2022 to 30 June 2023:

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 2022 and ending 30 June 2023 consisting of two components:
 - (a) a rate of 5.639 cents in the dollar on the assessed annual value of the land; and
 - (b) a fixed charge of \$421
- 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 9.023 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 6.203 cents in the dollar on the assessed annual value of the land;
 - iii) for land used for public purposes, vary the General Rate to 10.715 cents in the dollar on the assessed annual value of the land;
 - iv) for land used for industrial purposes, vary the General Rate to 16.354 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 12.971 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 - 2022-2023 Rates Resolution

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

- a. the maximum percentage increase is 5.0%; 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 2021.

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 2022 and ending on the 30 June 2023, 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) \$223.15 for 140 litre bin;
 - (ii) \$294.59 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 \$35.19 for all land to which Council supplies or makes available a waste removal service
 - ii. A transfer station access fee of \$129.92 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 \$35.19 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 \$288.28 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 \$65.45 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 0.296932 cents in the dollar of the assessed annual value of such land;

Appendix C - 2022-2023 Rates Resolution

- ii. for land within the Railton Volunteer Fire Brigade District 0.296932 cents in the dollar of the assessed annual value of such land;
- iii. for general land 0.311393 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 \$44.00.

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 2022;
 - (ii) the second instalment on or before 31 October 2022;
 - (iii) the third instalment on or before 28 February 2023 and
 - (iv) the fourth instalment on or before 30 April 2023.

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 2022.
- d) Pursuant to Section 130 of the *Local Government Act 1993* a discount on the current year rates and charges of 1.0 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 2022.

5. SUPPLEMENTARY RATES

- (1) If a supplementary valuation is made of any land prior to 30 June 2023 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.

7. 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 2022/23 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 2022/23 financial year as detailed in the Annual Plan.

Kentish Council					
Fees and Charges Schedule 2022/2023					
	Fee Basis	GST Code	Fee	GST	GST Inc.
ANIMAL CONTROL					
Registration (by due date)					
Domestic Dog registration	Annual	FREE	\$ 53.00	\$ -	\$ 53.00
# Sterilised dog	Annual	FREE	\$ 23.50	\$ -	\$ 23.50
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	FREE	\$ 29.00	\$ -	\$ 29.00
Declared Dangerous Dog	Annual	FREE	\$ 292.00	\$ -	\$ 292.00
*Declared Restricted Breed Dogs	Annual	FREE	\$ 138.50	\$ -	\$ 138.50
Pensioner Rate - One dog per pensioner	Annual	FREE	\$ 20.00	\$ -	\$ 20.00
#Guide Dog/Medical Alert Dog			FREE		FREE
Registration (after due date)					
Domestic Dog registration	Annual	FREE	\$ 58.00	\$ -	\$ 58.00
# Sterilised dog	Annual	FREE	\$ 28.50	\$ -	\$ 28.50
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	FREE	\$ 34.00	\$ -	\$ 34.00
Declared Dangerous Dog	Annual	FREE	\$ 297.00	\$ -	\$ 297.00
*Declared Restricted Breed Dogs	Annual	FREE	\$ 143.50	\$ -	\$ 143.50
Pensioner Rate - One dog per pensioner	Annual	FREE	\$ 25.00	\$ -	\$ 25.00
Guide/Hearing dog for the blind/deaf			FREE		FREE
# On provision of evidence					
* As defined in the Dog Control Act 2000					
** Must be a current financial member of an authorised & approved association					
- on the provision of evidence					
New dogs registered after the 31/12/22 will only be charged a 50% pro-rata fee					
New dogs registered after the 31/03/23 will only be charged a 25% pro-rata fee					
Kennel Licences					
Kennel Licence - initial		FREE	\$ 87.50	\$ -	\$ 87.50
Kennel Licence - renewal	Annual	FREE	\$ 41.50	\$ -	\$ 41.50
Replacement tag		GST	\$ 5.00	\$ 0.50	\$ 5.50
Dog complaint deposit		GST	\$ 24.09	\$ 2.41	\$ 26.50
Purchase of dangerous dog sign		GST	\$ 63.64	\$ 6.36	\$ 70.00
Purchase of dangerous dog collar - small		GST	\$ 52.73	\$ 5.27	\$ 58.00
Purchase of dangerous dog collar - medium		GST	\$ 57.73	\$ 5.77	\$ 63.50
Purchase of dangerous dog collar - large		GST	\$ 60.45	\$ 6.05	\$ 66.50
Purchase of dangerous dog collar - X large		GST	\$ 62.73	\$ 6.27	\$ 69.00

Kentish Council					
Fees and Charges Schedule 2022/2023					
	Fee Basis	GST Code	Fee	GST	GST Inc.
BUILDING & PLUMBING FEES					
Category 4 Building Works - Issue of building and demolition permits					
(includes issue of Completion Certificates)					
Class 1 - Dwelling					
Permit Authority – single dwelling		Exempt	\$ 385.00	\$ -	\$ 385.00
Permit Authority – multiple dwelling		Exempt		\$ -	\$331 plus 50% Permit Authority fee per additional unit
Class 10 Shed/garage					
Permit Authority		Exempt	\$ 304.50	\$ -	\$ 304.50
Class 2 to 9 – Commercial/Industrial					
Permit Authority		Exempt	\$ 497.50	\$ -	\$ 497.50
Building Administration Levy		Exempt		\$ -	0.1%of estimated cost of works
BCIT Levy (Training)		Exempt		\$ -	0.2%of estimated cost of works
Category 3 Building Works - Notifications (registration & record keeping)					
Class 1 Dwelling		Exempt	\$ 331.00	\$ -	\$ 331.00
Class 10 Shed		Exempt	\$ 219.00	\$ -	\$ 219.00
Class 2-9 Commercial/Industrial		Exempt	\$ 219.00	\$ -	\$ 219.00
Building Administration Levy		Exempt		\$ -	0.1%of estimated cost of works
BCIT Levy (Training)		Exempt		\$ -	0.2%of estimated cost of works
Low Risk Building Works (record keeping)					
Receiving of Form 80 and associated plans		Exempt			No charge
Category 3 and Category 4 Plumbing Works					
Issue of Certificate of Likely Compliance Plumbing / Plumbing Permit					
(includes plumbing proposal assessment and issue of Completion Certificates)					

Kentish Council					
Fees and Charges Schedule 2022/2023	Fee Basis	GST Code	Fee	GST	GST Inc.
Class 1 - Dwelling					
Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation – single dwelling					
· Roof drainage/plumbing (includes 1 mandatory inspection)		Exempt	\$ 278.50	\$ -	\$ 278.50
· With sanitary facilities – serviced area (includes 3 mandatory inspections)		Exempt	\$ 829.50	\$ -	\$ 829.50
· With sanitary facilities – unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 1,129.00	\$ -	\$ 1,129.00
Any additional Inspection		Exempt	\$ 112.00	\$ -	\$ 112.00
Multiple dwellings		Exempt		\$ -	As for single dwelling plus \$423 for each additional unit
Class 10 Shed/garage					
Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation					
· Roof drainage (includes 1 mandatory inspection)		Exempt	\$ 273.00	\$ -	\$ 273.00
· With sanitary facilities – serviced area (includes 3 mandatory inspections)		Exempt	\$ 609.50	\$ -	\$ 609.50
· With sanitary facilities – unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 796.50	\$ -	\$ 796.50
Any additional Inspection		Exempt	\$ 112.00	\$ -	\$ 112.00
Class 2 to 9 – Commercial/Industrial					
Permit Authority & Plumbing Surveyor		Exempt		\$ -	\$497 < 500m ² floor area
		Exempt		\$ -	\$829 > 500m ² floor area
Plus mandatory Inspections :					
· Roof drainage only (1)		Exempt	\$ 112.00	\$ -	\$ 112.00
· With sanitary facilities –serviced area (includes 3 mandatory inspections)		Exempt	\$ 331.00	\$ -	\$ 331.00
· With sanitary facilities –unserviced area (includes up to 5 mandatory inspections)		Exempt	\$ 796.50	\$ -	\$ 796.50
Each additional Inspection		Exempt	\$ 112.00	\$ -	\$ 112.00

Kentish Council					
Fees and Charges Schedule 2022/2023	Fee Basis	GST Code	Fee	GST	GST Inc.
Low Risk Plumbing Works (record keeping)					
Receiving of Form 80 and associated plans		Exempt			No charge
Permit Extension					
Approval for extension of time to complete Category 3 plumbing works		Exempt		\$ -	\$59 per application
Approval by Permit Authority for extension of time to complete Category 4 works		Exempt		\$ -	\$112 per application
Variation to approvals					
Notice of variation to works or change in building surveyor, builder, plumber or other responsible person		Exempt	\$ 59.00	\$ -	\$ 59.00
Permit of Substantial Compliance					
Application for Permit of Substantial Compliance - (Illegal works)		Exempt		\$ -	Double the fee which applies for a building, demolition or plumbing permit
Building Certificate					
Application for Building Certificate					
Class 10 building		Exempt	\$ 166.00	\$ -	\$ 166.00
Class 1 building		Exempt	\$ 331.00	\$ -	\$ 331.00
Additional Functions					
Consent to building on land -S79 Building Act 2016		Exempt	\$ 444.50	\$ -	\$ 444.50
Statement of satisfaction for contaminated land-S14 & 58(4) Regulations 2016		Exempt	\$ 225.50	\$ -	\$ 225.50
Consent to build over or near a drain S73Building Act 2016		Exempt	\$ 225.50	\$ -	\$ 225.50
Consent to occupy a non-dwelling building - S308 Building Act 2016		Exempt	\$ 225.50	\$ -	\$ 225.50
Consent to fence off unbuilt land-S309 Building Act 2016		Exempt	\$ 225.50	\$ -	\$ 225.50
Consent from Environmental Health Officer under Building Act 2016		Exempt	\$ 166.00	\$ -	\$ 166.00

Kentish Council					
Fees and Charges Schedule 2022/2023	Fee Basis	GST Code	Fee	GST	GST Inc.
Additional Services					
Providing copies of records, including search for record type and digital copy by email		Exempt		\$ -	\$26 plus printing costs for hard copies
Registration of backflow prevention device-per notification		Exempt		\$ -	\$59 per notification
Advice of intention to perform protection works OR lodgement of plans for protection works		Exempt		\$ -	\$59 per notification
Inspections and issue of occupancy/completion certificates – expired permits		Exempt		\$ -	Recovery of contract Building Surveyor's fee
Cancellation of Permit within 12 months of lodgement		Exempt		\$ -	Refund of 50% of Council's fees
CEMETERY FEES					
Wilmot Cemetery					
Reservation fee for future interment	Per Unit	GST	\$ 251.82	\$ 25.18	\$ 277.00
Interment Fee for reserved plots or second burial	Per Unit	GST	\$ 110.45	\$ 11.05	\$ 121.50
Interment fee for immediate burial	Per Unit	GST	\$ 351.82	\$ 35.18	\$ 387.00
Interment fee for ashes in plot/grave	Per Unit	GST	\$ 50.00	\$ 5.00	\$ 55.00
Provision of plan for burial	Per Unit	GST	\$ 50.00	\$ 5.00	\$ 55.00
Wilmot Columbarium (Memorial Wall)					
Reservation fee for future interment	Per Unit	GST	\$ 251.82	\$ 25.18	\$ 277.00
Interment of ashes and plaque fee	Per Unit	GST	\$ 175.91	\$ 17.59	\$ 193.50
Interment fee for immediate placing	Per Unit	GST	\$ 428.18	\$ 42.82	\$ 471.00
Sheffield Cemetery					
Reservation fee for future interment	Per Unit	GST	\$ 251.82	\$ 25.18	\$ 277.00
Interment Fee for reserved plots or second burial	Per Unit	GST	\$ 110.45	\$ 11.05	\$ 121.50
Interment fee for immediate burial	Per Unit	GST	\$ 351.82	\$ 35.18	\$ 387.00
Interment fee for ashes in plot/grave	Per Unit	GST	\$ 50.00	\$ 5.00	\$ 55.00
Provision of plan for burial	Per Unit	GST	\$ 50.00	\$ 5.00	\$ 55.00

Kentish Council					
Fees and Charges Schedule 2022/2023	Fee Basis	GST Code	Fee	GST	GST Inc.
Lorinna Cemetery					
Reservation fee for future interment	Per Unit	GST	\$ 251.82	\$ 25.18	\$ 277.00
Interment Fee for reserved plots or second burial	Per Unit	GST	\$ 110.45	\$ 11.05	\$ 121.50
Interment fee for immediate burial	Per Unit	GST	\$ 351.82	\$ 35.18	\$ 387.00
Interment fee for ashes in plot/grave	Per Unit	GST	\$ 50.00	\$ 5.00	\$ 55.00
Provision of plan for burial	Per Unit	GST	\$ 50.00	\$ 5.00	\$ 55.00
# Family reserved area (4 standard plot sizes)	Per Unit	GST	\$ 1,005.91	\$ 100.59	\$ 1,106.50
* A burial fee is not charged because burial is organised by the Funeral Director					
# Amount charged will be calculated based on the number of individual plots that could be used within the area. Example if the area could fit 4 individual plots then cost is 4 x \$258.50 regardless of the number of individual plots actually planned to be used					
COMMUNITY DEVELOPMENT					
Sheffield Visitor Information Centre					
Brochure Advertising - Kentish Business	Annual			\$ -	FREE
Brochure Advertising - Non-Kentish Business (DL)	Annual	GST	\$ 65.00	\$ 6.50	\$ 71.50
Brochure Advertising - Non-Kentish Business Upgrade from DL to A4	Annual	GST	\$ 9.55	\$ 0.95	\$ 10.50
Brochure Advertising - Non-Kentish Business (A4)	Annual	GST	\$ 75.00	\$ 7.50	\$ 82.50
Brochure Advertising - Non-Kentish Business (additional brochure)	Annual	GST	\$ 31.36	\$ 3.14	\$ 34.50
Website Listing, Social Media Interactions	Annual			\$ -	FREE
SVIC Booking Cancellation Fee *	Annual	GST	\$ 21.36	\$ 2.14	\$ 23.50
* Exemption applies for change of booking dates or if medical certificate is provided					
Public Arts Work					
Application fee for expression of interest for installation of Art Work		GST	\$ 25.45	\$ 2.55	\$ 28.00
Pavement Encroachment Licence					
Free Standing Signs	Per Sign	EXEMPT	\$ 11.00	\$ -	\$ 11.00
Street Dining		EXEMPT	\$ 54.50	\$ -	\$ 54.50
Street Vending		EXEMPT	\$ 21.50	\$ -	\$ 21.50
Busking Permit	Per Person	EXEMPT	\$ 11.00	\$ -	\$ 11.00

Kentish Council					
Fees and Charges Schedule 2022/2023					
	Fee Basis	GST Code	Fee	GST	GST Inc.
ENVIRONMENTAL HEALTH (Public Health Act 1997)					
Places of Assembly		EXEMPT	\$ 116.50	\$ -	\$ 116.50
Places of Assembly - temporary events		EXEMPT	\$ 58.00	\$ -	\$ 58.00
Pools and Spas-water sampling-excluding analysis fee		EXEMPT	\$ 464.50	\$ -	\$ 464.50
Registration of Premises for Public Health Risk Activity - Tattooing establishments (50% registration/50% licence)		EXEMPT	\$ 174.50	\$ -	\$ 174.50
Registration of Premises for Public Health Risk Activity - Body Piercing (50% registration/50% licence)		EXEMPT	\$ 116.50	\$ -	\$ 116.50
Regulated Systems		EXEMPT	\$ 139.50	\$ -	\$ 139.50
Annual Registration of User or Supplier of Private Water (High Risk)	High User	EXEMPT	\$ 112.00	\$ -	\$ 112.00
Annual Registration of User or Supplier of Private Water (Low Risk)	Low User	EXEMPT	\$ 56.00	\$ -	\$ 56.00
Water Cartage Licence annual inspection fee	Hourly	EXEMPT	\$ 168.00	\$ -	\$ 168.00
Domestic water supply sampling - excluding analytical costs		GST	\$ 52.73	\$ 5.27	\$ 58.00
<i>Kentish Council owned premises are not charged</i>					
Registration of food business, vehicles & equipment/Licence to Manufacture or sell food (Food Act 2003)					
Charity / Not for Profit - no charge				\$ -	FREE
Inspection request		EXEMPT	\$ 174.50	\$ -	\$ 174.50
Food business, vehicles & equipment registration - Low Risk		EXEMPT	\$ 116.50	\$ -	\$ 116.50
Food business, vehicles & equipment registration - Moderate Risk		EXEMPT	\$ 174.50	\$ -	\$ 174.50
Food business, vehicles & equipment registration - High Risk		EXEMPT	\$ 231.50	\$ -	\$ 231.50
Food business, vehicles & equipment registration - Seasonal		EXEMPT	\$ 81.50	\$ -	\$ 81.50
Food business, vehicles & equipment registration - School Canteen		EXEMPT	\$ 81.50	\$ -	\$ 81.50
State-wide temporary food business, vehicles & equipment registration - Low risk (e.g. coffee van)		EXEMPT	\$ 116.50	\$ -	\$ 116.50
State-wide temporary food business, vehicles & equipment registration - Medium risk (Egg stall or food van food preparation at venue or registration of home kitchen if making cakes for stalls)		EXEMPT	\$ 174.50	\$ -	\$ 174.50
State-wide temporary food business, vehicles & equipment registration - High risk (e.g. sushi food van)		EXEMPT	\$ 231.50	\$ -	\$ 231.50
Temporary food business, vehicles & equipment registrations (3 or more events)		EXEMPT	\$ 58.50	\$ -	\$ 58.50
Temporary (1 day)		EXEMPT	\$ 27.50	\$ -	\$ 27.50
Mobile Food Vending Permit					
Annual Fee		EXEMPT	\$ 264.50	\$ -	\$ 264.50
Six Months (peak - November to April)		EXEMPT	\$ 169.50	\$ -	\$ 169.50
Six Months (off-peak - May to October)		EXEMPT	\$ 106.00	\$ -	\$ 106.00

Kentish Council					
Fees and Charges Schedule 2022/2023	Fee Basis	GST Code	Fee	GST	GST Inc.
FACILITY HIRE					
Sheffield Town Hall/Community Rooms/The Old Gallery					
Facility hire fees and charges on next sheet					
PA System	Per Use	GST	\$ 75.45	\$ 7.55	\$ 83.00
Bond Portable Sound System	Booking	EXEMPT	\$ 106.00	\$ -	\$ 106.00
Portable Sound System	Per Use	GST	\$ 55.45	\$ 5.55	\$ 61.00
Portable Town Hall Tables	Per Unit	GST	\$ 10.00	\$ 1.00	\$ 11.00
Reserve, Parks and Gardens					
O'Neills Creek Picnic Reserve, Gowrie Park Overnight Stop Area	Per site	GST	\$ 9.55	\$ 0.95	\$ 10.50
Sheffield Recreation Precinct RV Overnight Stop Area	Per site	GST	\$ 9.55	\$ 0.95	\$ 10.50
MISCELLANEOUS ADMINISTRATION FEES					
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	\$ 4.55	\$ 0.45	\$ 5.00
Laminating - per page	Per Page	GST	\$ 3.64	\$ 0.36	\$ 4.00
Bond for hire of projector	Booking	EXEMPT	\$ 158.50	\$ -	\$ 158.50
Hire of projector	Daily	GST	\$ 50.00	\$ 5.00	\$ 55.00
Lectern Hire	Daily	GST	\$ 25.45	\$ 2.55	\$ 28.00
Marquee Hire to community organisations only - \$200 bond	Per event	GST	\$ 50.00	\$ 5.00	\$ 55.00
Section 132 - rates certificate - (30 fee units)	Per Certificate	EXEMPT	\$ 51.00	\$ -	\$ 51.00
Section 337 - Council land information certificate - (132.5 fee units)	Per Certificate	EXEMPT	\$ 225.25	\$ -	\$ 225.25

Kentish Council					
Fees and Charges Schedule 2022/2023					
	Fee Basis	GST Code	Fee	GST	GST Inc.
PLANNING FEES					
Development/Use					
Provision of a certificate for no permit required proposals.		Exempt	\$ 75.00	\$ -	\$ 75.00
Signs		Exempt	\$ 219.00	\$ -	\$ 219.00
Minor Residential (Dwelling extensions/outbuildings/associated use & Demolition)		Exempt	\$ 331.00	\$ -	\$ 331.00
Major Residential – new dwelling		Exempt	\$ 455.00	\$ -	\$ 455.00
Multiple dwelling development		Exempt		\$ -	\$829 – up to 4 units
		Exempt		\$ -	\$1658 – over 4 units
Agricultural Shed – Rural Resource zone (storage purposes only only)		Exempt	\$ 331.00	\$ -	\$ 331.00
Commercial/Industrial – expansion to existing (less than \$50,000) and change of use		Exempt	\$ 556.50	\$ -	\$ 556.50
Commercial/Industrial - minor change of use		Exempt	\$ 213.50	\$ -	\$ 213.50
Minor Commercial/Industrial (up to \$500,000)		Exempt	\$ 829.50	\$ -	\$ 829.50
Major Commercial Industrial (over \$500,000)		Exempt	\$ 1,658.00	\$ -	\$ 1,658.00
Visitor Accommodation application (in accordance with Interim Planning Directive No. 6)		Exempt	\$ 270.00	\$ -	\$ 270.00
Discretionary applications - Notification and assessment costs					
All use and development (including demolition) unless Level 2 Activity		Exempt	\$ 348.00	\$ -	\$ 348.00
Level 2 Activity					Cost recovery
Subdivision					
Application not requiring road development		Exempt		\$ -	\$609 plus amount per lot as below
Application requiring road development		Exempt		\$ -	\$774 plus amount per lot as below
Serviced areas		Exempt		\$ -	\$55.00 per lot
Non-serviced areas		Exempt		\$ -	\$166 per lot
Engineering Assessment fee - Engineering works compliance (applied wherever new infrastructure is to be vested to Council)		Exempt	\$400 plus \$85 per lot	\$ -	\$400 plus \$85 per lot to align with Latrobe
Development cost not exceeding \$25,000		Exempt		\$ -	\$ 1,107.50
Development costs exceeding \$25,000		Exempt		\$ -	The greater of \$1,000 or 1.5% of assessed value of engineering works

Kentish Council					
Fees and Charges Schedule 2022/2023					
	Fee Basis	GST Code	Fee	GST	GST Inc.
Administration Fees					
Use of corporate seal and Part V Agreements		Exempt	\$ 224.50	\$ -	\$ 224.50
Petition to Amend Sealed Plan		Exempt		\$ -	\$224 plus cost recovery payable where a hearing is required.
Adhesion orders and amendments to sealed plans		Exempt		\$ -	\$ 166.00
Landscape and pavement bond				\$ -	\$53 per square metre of site area or 100% of estimated cost (minimum of \$2,000)
Amendment of Permit		Exempt	\$ 158.50	\$ -	\$ 158.50
Amendment of Permit-subdivision			\$ 264.50	\$ -	\$ 264.50
Extension of Permit		Exempt	\$ 122.50	\$ -	\$ 122.50
Payment in lieu of parking provision (per space)		Exempt	\$ 5,530.00	\$ -	\$ 5,530.00
Strata Development Administration Fees					
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan		Exempt	\$ 224.50	\$ -	\$ 224.50
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan-with engineering referral		Exempt	\$ 343.00	\$ -	\$ 343.00
Certificate of Approval Staged Development Scheme		Exempt	\$ 385.00	\$ -	\$ 385.00
Variation to Staged Development Scheme		Exempt	\$ 331.00	\$ -	\$ 331.00
Planning Scheme Amendments					
Assessment by Council per application (not including Tasmanian Planning Commission costs & advertising fees)				\$ -	\$2765 + TPC lodgement fee & notification costs

Kentish Council					
Fees and Charges Schedule 2022/2023					
	Fee Basis	GST Code	Fee	GST	GST Inc.
TRANSFER STATIONS - SHEFFIELD & WILMOT					
Ratepayer - Sedan/Station wagon (boot area only)		EXEMPT		\$ -	FREE
Ratepayer - Green waste only sedan/station wagon (boot area only)		EXEMPT		\$ -	FREE
Ratepayer - Ute/Single axle trailer		EXEMPT		\$ -	FREE
Ratepayer - Green waste only single axle trailer		EXEMPT		\$ -	FREE
Ratepayer - Tandem Trailer		EXEMPT		\$ -	FREE
Ratepayer - Green waste only 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	\$ 4.09	\$ 0.41	\$ 4.50
* Commercial - 1/4 load of standard 6' x4' trailer, ute or tray load		GST	\$ 5.91	\$ 0.59	\$ 6.50
* Commercial - 1/2 load of standard 6' x4' trailer, ute or tray load		GST	\$ 10.00	\$ 1.00	\$ 11.00
* Commercial - 3/4 load of standard 6' x4' trailer, ute or tray load		GST	\$ 15.00	\$ 1.50	\$ 16.50
* Commercial - Full load of standard 6' x4' trailer, ute or tray load		GST	\$ 20.00	\$ 2.00	\$ 22.00
* A credit of \$4.00 per week will be given to Kentish commercial businesses paying the full transfer station access fee through their rates.					
Car & motorcycle tyres	Per unit	GST	\$ 7.27	\$ 0.73	\$ 8.00
Light truck & four wheel drive tyres	Per unit	GST	\$ 13.64	\$ 1.36	\$ 15.00
Tractor tyres cut in half (not accepted)	Per unit	GST			
Earthmover tyres (not accepted)	Per unit	GST			
Truck tyres	Per unit	GST	\$ 27.27	\$ 2.73	\$ 30.00
Commercial Operators - Green waste only	Per loose M ³	GST	\$ 16.36	\$ 1.64	\$ 18.00
Ratepayer - Waste other than commercial (truck)	Per loose M ³	GST	\$ 19.09	\$ 1.91	\$ 21.00
Ratepayer - Mattress (limit 1 per visit)				\$ -	FREE
Ratepayer - Mattresses (2 to 5 mattresses domestic only)	Per unit	GST	\$ 11.36	\$ 1.14	\$ 12.50
Non Ratepayer - Sedan/Station wagon (boot area only)		GST	\$ 12.73	\$ 1.27	\$ 14.00
Non Ratepayer - Ute/Single axle trailer		GST	\$ 18.18	\$ 1.82	\$ 20.00
Non Ratepayer - Tandem Trailer		GST	\$ 40.00	\$ 4.00	\$ 44.00
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 - Mattresses not accepted					
Building rubble, asphalt, industrial & hazardous waste not permitted					

Kentish Council					
Fees and Charges Schedule 2022/2023	Fee Basis	GST Code	Fee	GST	GST Inc.
WILD MERSEY MTB TRAILS					
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 2022/2023

Facility Hire Fees & charges			Fee*	
Bond (refundable)	Damage	Meeting / Activity only - low risk	Nil	
		Function / Event (no alcohol) – medium risk	\$159	
		Function / Event (alcohol sold or consumed) – high risk	\$423	
	Key deposit		\$27	
Hire Charge (per booking)	Hall only	Meeting / Activity only	Per hour (minimum 2 hour)	\$16
			Per day	\$64
		Function / Event	Per hour (minimum 4 hour)	\$27
			Per day	\$170
	Ancillary Room(s) / Community Room	Meeting / Activity only	Per hour (minimum 2 hour)	\$11
			Per day	\$43
		Function / Event	Per hour (minimum 4 hour)	\$21
			Per day	\$106
	Kitchen	Per hour (minimum 2 hour)	\$13	
		Per day	\$53	
	Entire facility	Per hour (minimum 2 hour)	\$85	
		Per day	\$318	
	Pre-event setup – day or night before		Per hour	\$37
	Public Liability Insurance		Meeting / low risk activity only	\$6
Function / Event (no alcohol) / medium risk activity			\$16	
Function / Event (alcohol sold or consumed) / high risk activity			\$53	
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