



Kentish Council 2021/2022 Annual Plan and Budget



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Mayor's Introduction

The challenges facing Council in developing its budget for the 2021/22 financial year include continuing its response to and recovery from the COVID-19 pandemic while delivering new projects and long-term benefits to the municipality whilst maintaining a strong long-term financial position. I am pleased to present the Annual Plan and Budget report for the 2021/22 financial year for the Kentish Municipality, designed to meet these challenges.

A substantial capital works program is again planned with a total of \$7.68 million budgeted, including \$2.16 million for projects carried forward from 2020/21.



With State and Federal funding contributions towards the Railton flood mitigation project confirmed, Council has budgeted \$1.62 million in 2021/22 to progress this important and long-awaited project. Other capital projects planned include a roundabout at the Main Street/High Street intersection in Sheffield, \$375,000 (subject to grant funding), Wilmot Road reconstruction and safety improvements (\$300,000) and widening a section of West Nook Road, \$200,000.

In addition to these new capital projects, this budget includes funds to complete projects including Lorinna access via extension of Wilks Road, Sheffield eastern town entry streetscape and the Sheffield Visitor Information Centre refurbishment.

Development of the exciting Wild Mersey mountain bike trails in partnership with Latrobe Council continues with \$156,000 budgeted for new trails in the Badgers ranges and \$230,000 for a lookout and associated infrastructure creating exciting new experiences for visitors to the trails.

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 also wish to thank all council employees for their ongoing dedication and commitment to serving the community in these challenging times. Council is nothing without our workforce.

After a 0% rate increase in 2020/21, Council has agreed to a 3.1% rate increase in 2021/22. This increase will enable Council to deliver its annual plan and capital program for 2021/22 with an expected underlying surplus of \$16,000.

Council has again paid careful attention to developing a 10 year long-term financial plan to ensure it remains sustainable into the future and lives within its means.

The budget was developed over several months including receiving submissions from interested groups and individuals and is strengthened by the strong resource sharing arrangements with Latrobe Council which continues to grow year by year. 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.

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

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

Deputy Mayor Don Thwaites



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

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

Cr - Penny Lane



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

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



Cr Stephen Mawer

Economic Development
Committee
Lorinna Cemetery Committee
Audit Panel



Cr Phillip Richards

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



Cr Linda Cassidy

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



Cr Rodney Blenkhorn

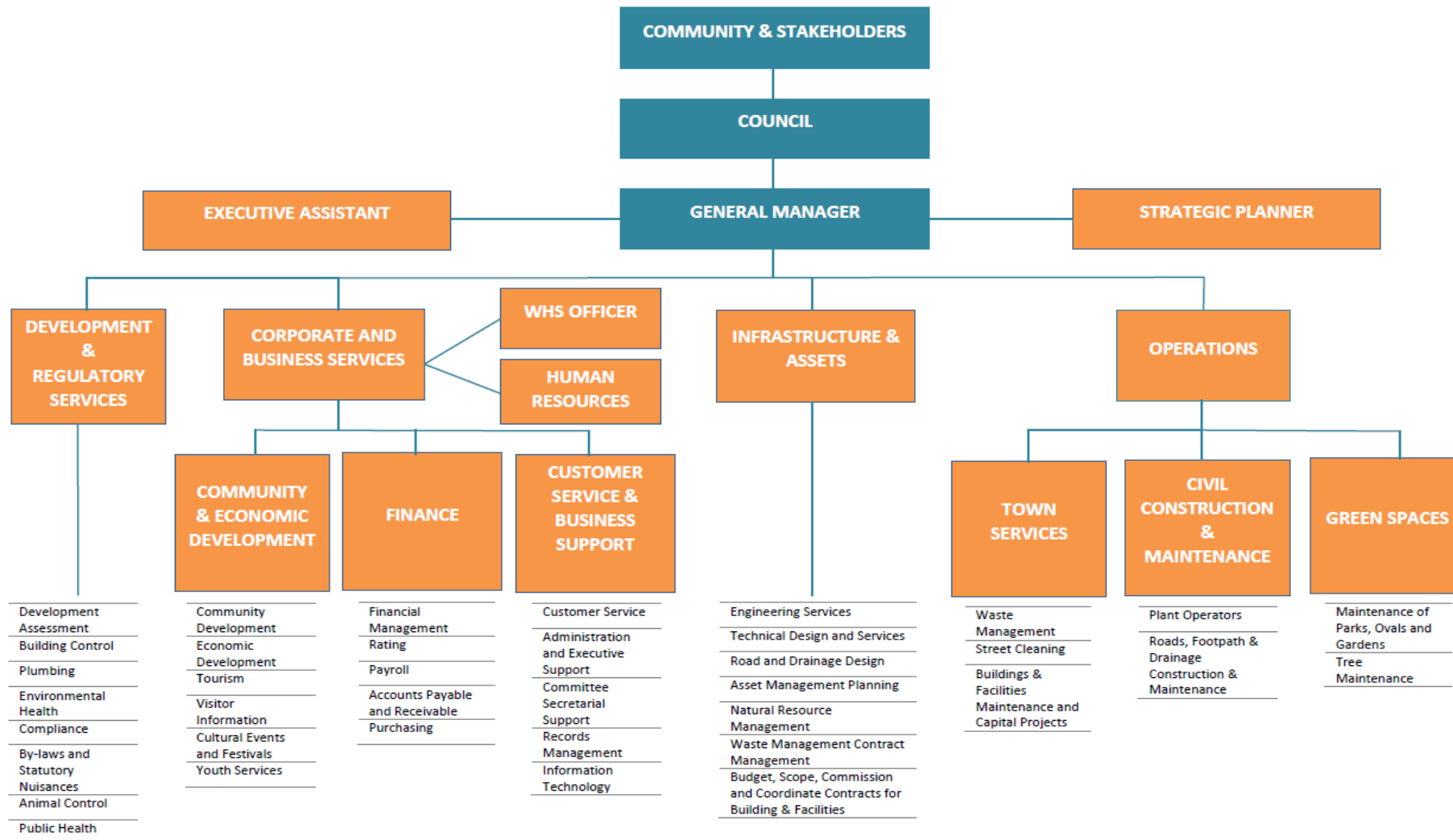
Railton Squash Centre SC (proxy)	Railton Recreation Ground SC
Cement Australia Community Liaison Group	Railton Neighbourhood Centre & Hall SC
Economic Development Committee	



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. After a zero rate increase last year, Council has agreed on a 3.1% rate increase for 2021/22 which, along with an estimated 0.5% of new rates from growth, will help fund the \$7.7 million capital works program and achieve an underlying surplus of \$16,000.

It is pleasing that Council has been able to return to a budgeted underlying surplus after the impacts of Covid-19 and Council's long-term financial plans show an expected underlying surplus in each of the next ten years, maintaining a strong financial position.

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.

1 Rates

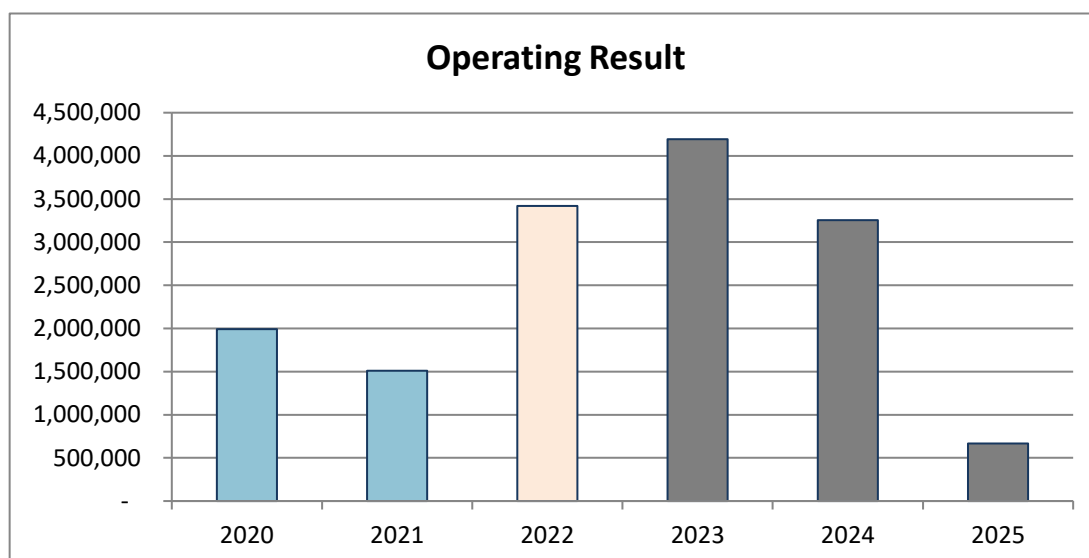
After a zero rate rise last year, a general rate increase of 3.1% was applied in 2021/22. Council will offer a discount of 0.75% for early payment of rates, a reduction from 1.0% in 2020/21.

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 5.9%.

The Local Government Association of Tasmania (LGAT) Council Cost Index for 2021 is 0.95% (2020, 2.18%) however, inflation is expected to increase potentially to 3.5% during 2021/22.

General Manager's Summary

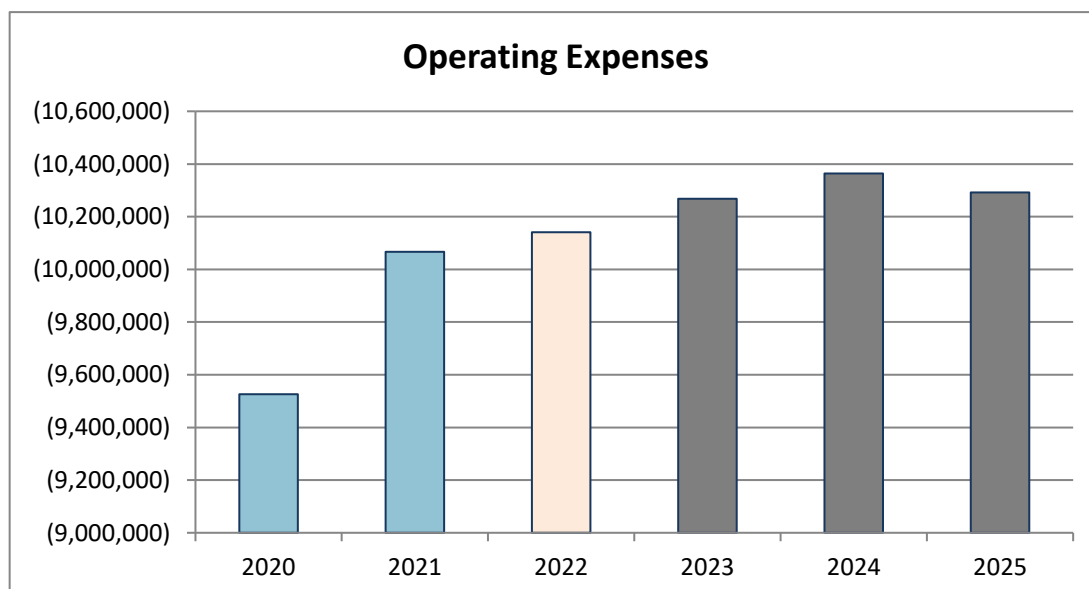
2 Operating Result



The expected operating result for 2021/22 is a surplus of \$3.42 million, an increase of \$1.91 million on the forecast surplus for 2020/21 of \$1.51 million.

The budgeted 2021/22 underlying surplus is estimated to be \$16,000. 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.

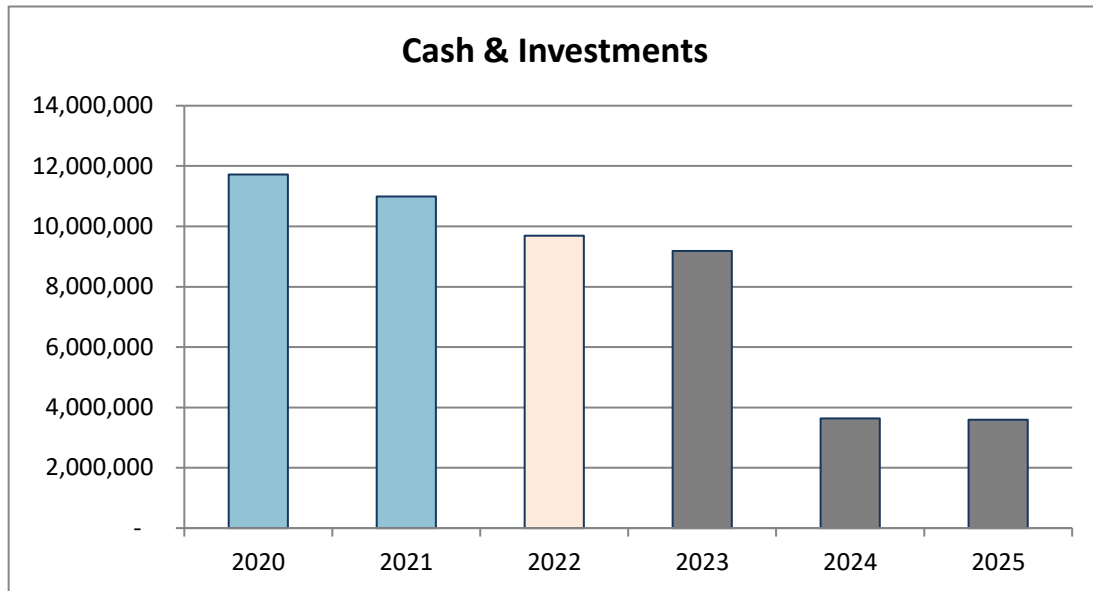
3 Operating expenses



The operating expenses required to deliver services are expected to be \$10.2 million which is a 1% increase on the forecast expenditure for 2020/21.

General Manager's Summary

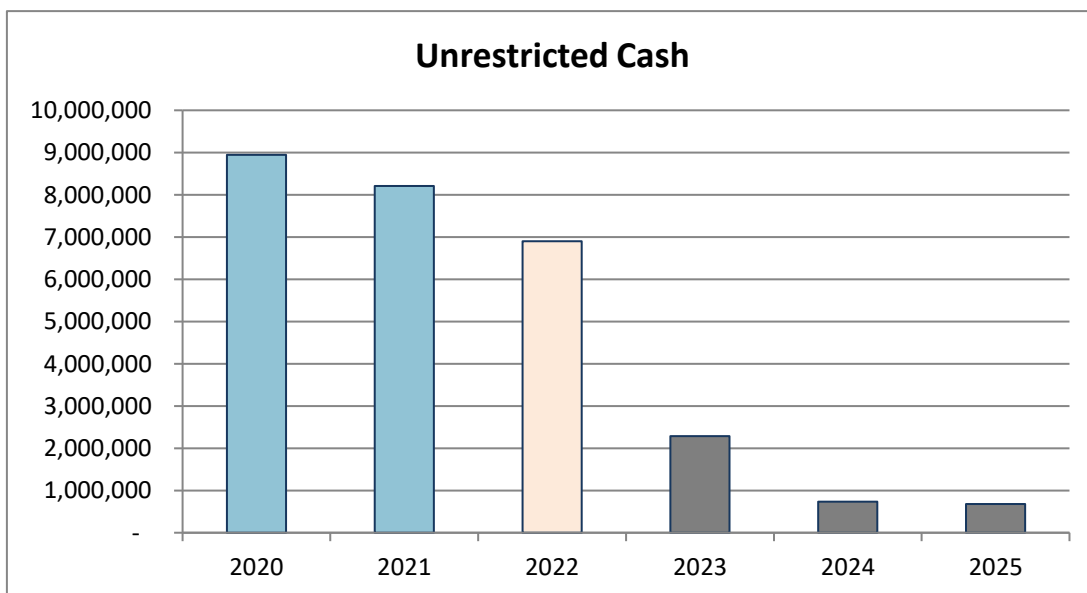
4 Cash Investments



Cash and investments are expected to decrease by \$1.30 million to \$9.69 million as at 30 June 2022.

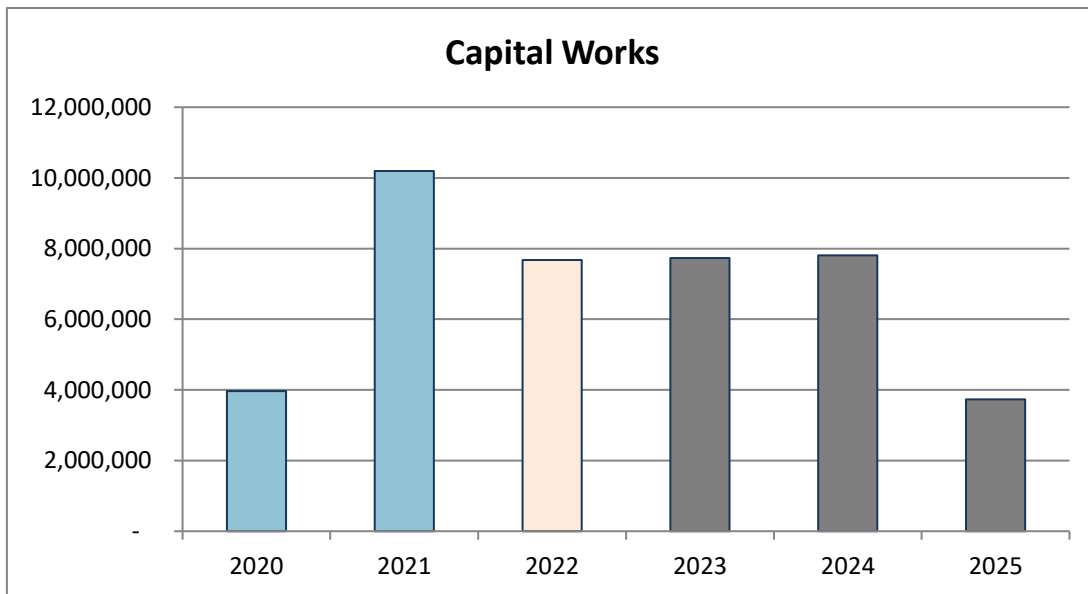
Cash and investments after restrictions

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 \$6.90 million at the end of 2021/22.



General Manager's Summary

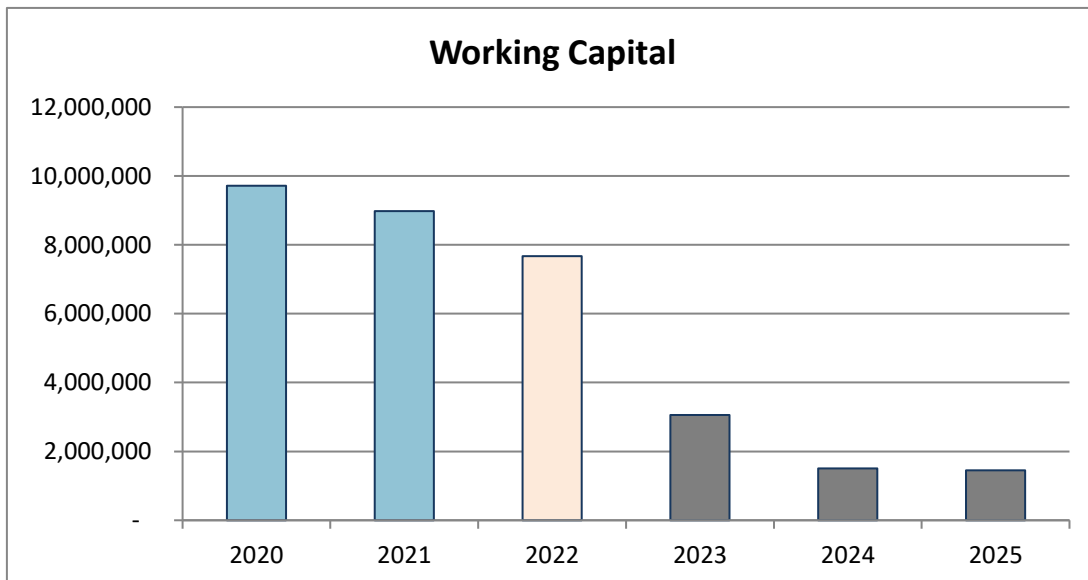
5 Capital Works



The capital works program is expected to be \$7.4 million, including \$2.16 million for projects carried over from the 2020/21 year.

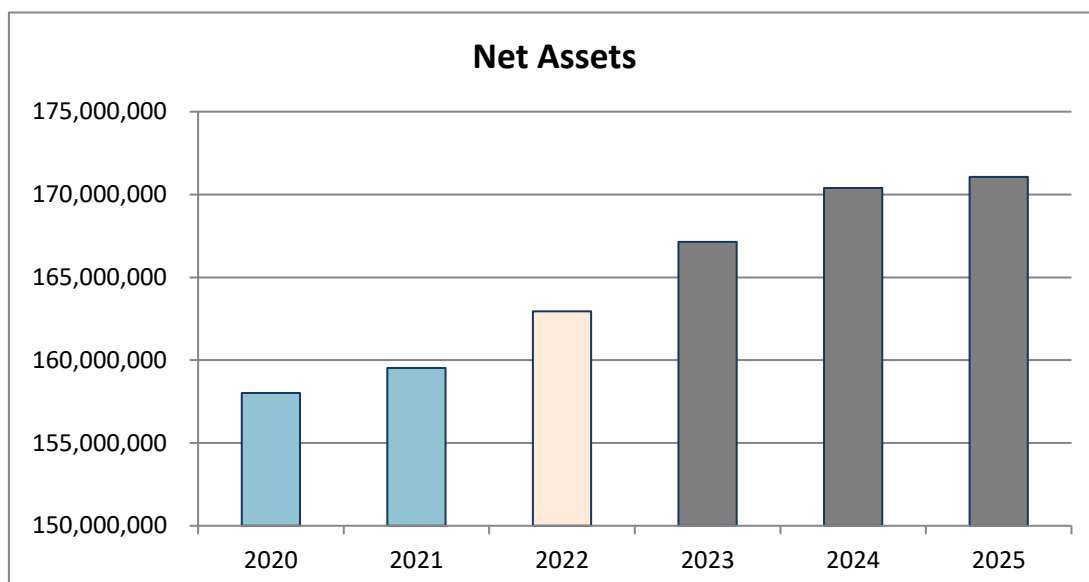
Of the \$7.4 million, \$3.10 million will come from council operations (e.g. depreciation of assets), \$3.40 million from specific purpose external grants and contributions and \$0.95 million from Council's accumulated cash and investments.

6 Financial Position



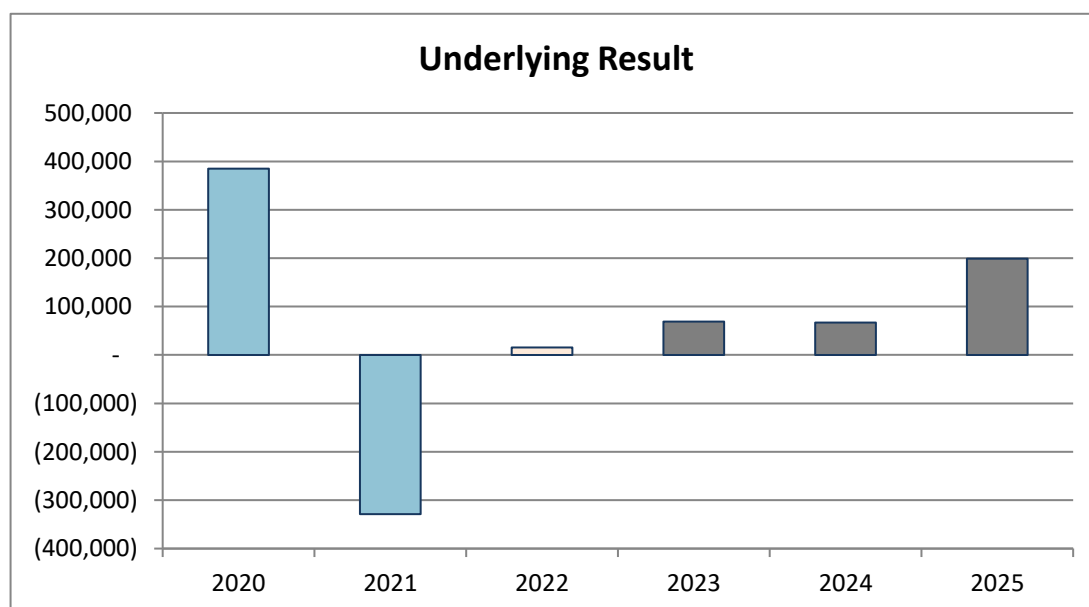
Working Capital is the excess of Council's current assets over its current liabilities and indicates Council's ability to meet its financial obligations in the short term. Working capital is reducing and the trend will be addressed in the Long Term Financial Management Plan.

General Manager's Summary



Council's budgeted net assets as at 30 June 2022 are expected to be \$162.9 million.

7 Financial Sustainability



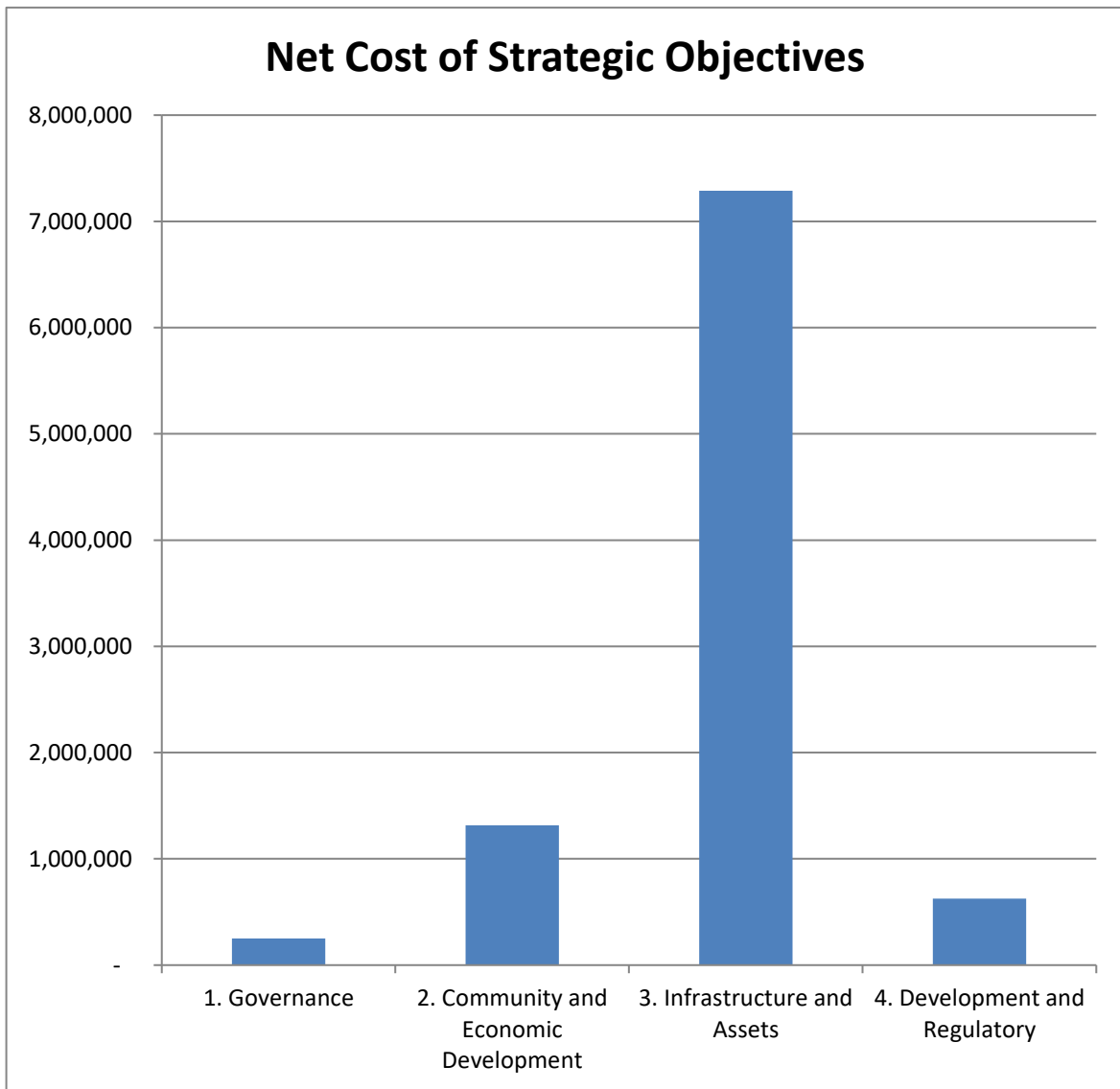
The underlying result is the net surplus or deficit for the year, adjusted for non-recurring or once-off amounts such as capital grants and contributions specifically for new and upgraded assets, subdivision assets received and gain on sale of surplus assets. Council's policy is to aim over the medium 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 2021/22 budgeted underlying surplus of \$16,000 represents an improvement of \$344,000 from the 2020/21 forecast underlying deficit of \$329,000.

General Manager's Summary

8 Strategic Objectives



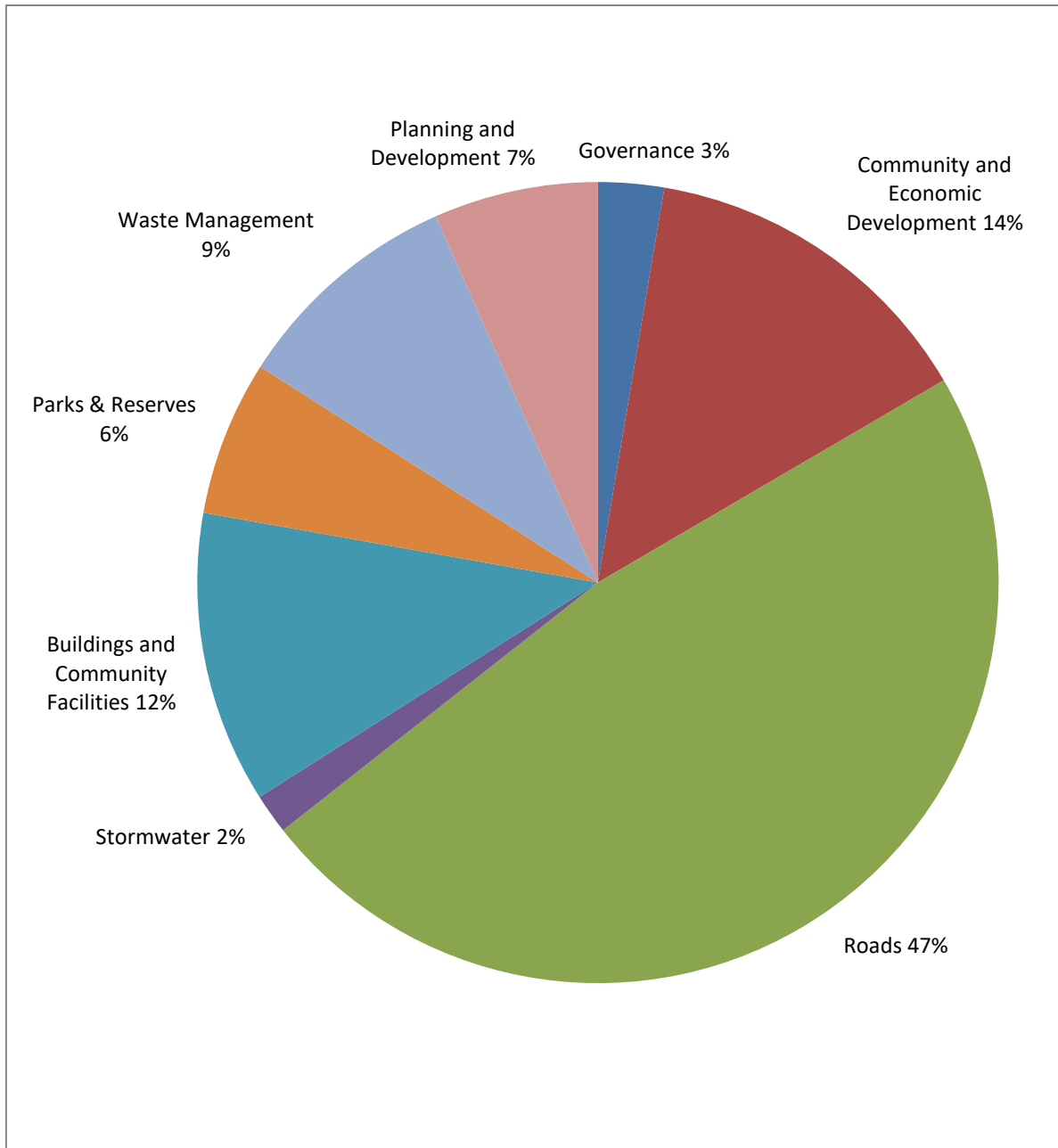
The Annual Budget includes a range of activities and initiatives that will contribute to achieving the strategic objectives specified in Council’s Strategic Plan.

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

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.

Wes Young
Acting General Manager
(on behalf of Gerald Monson)



Overview & Annual Plan



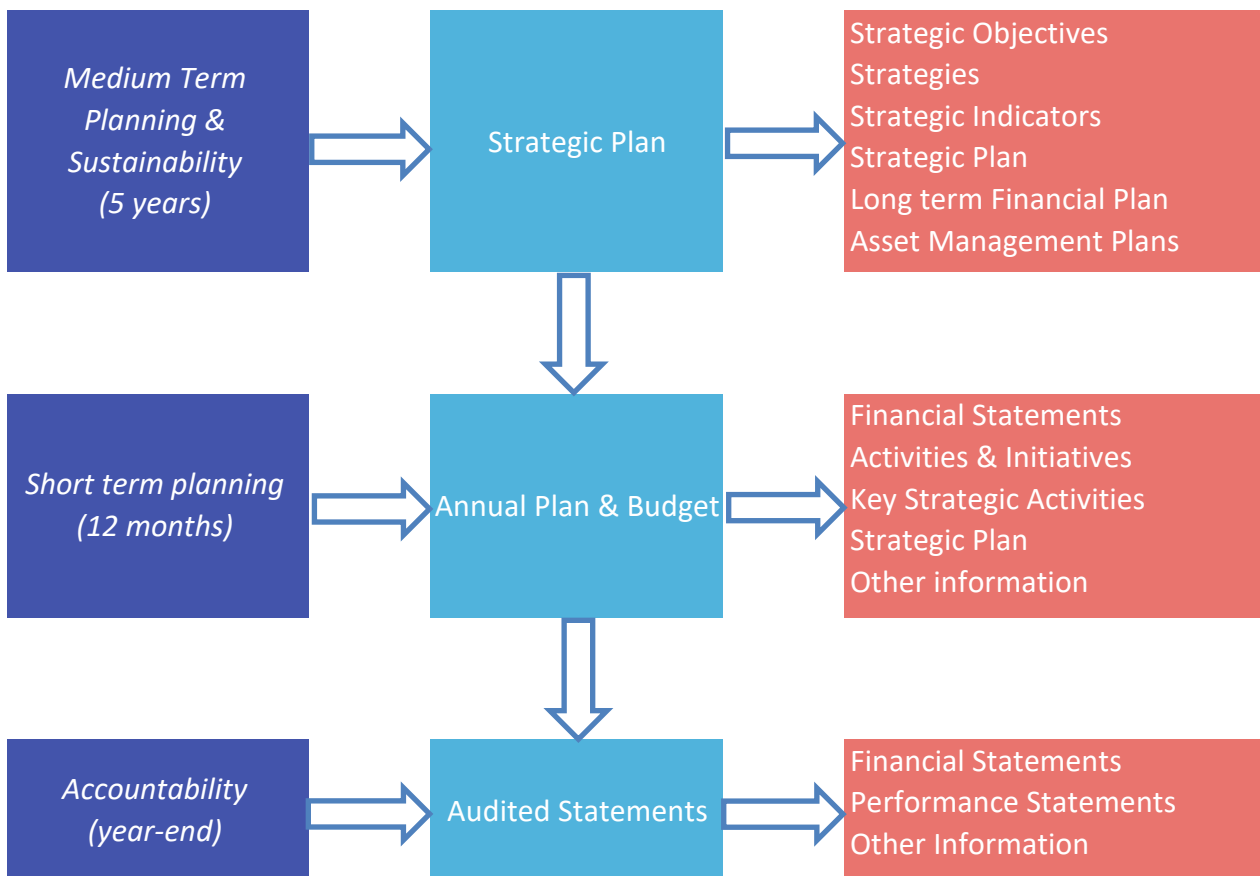
Overview

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

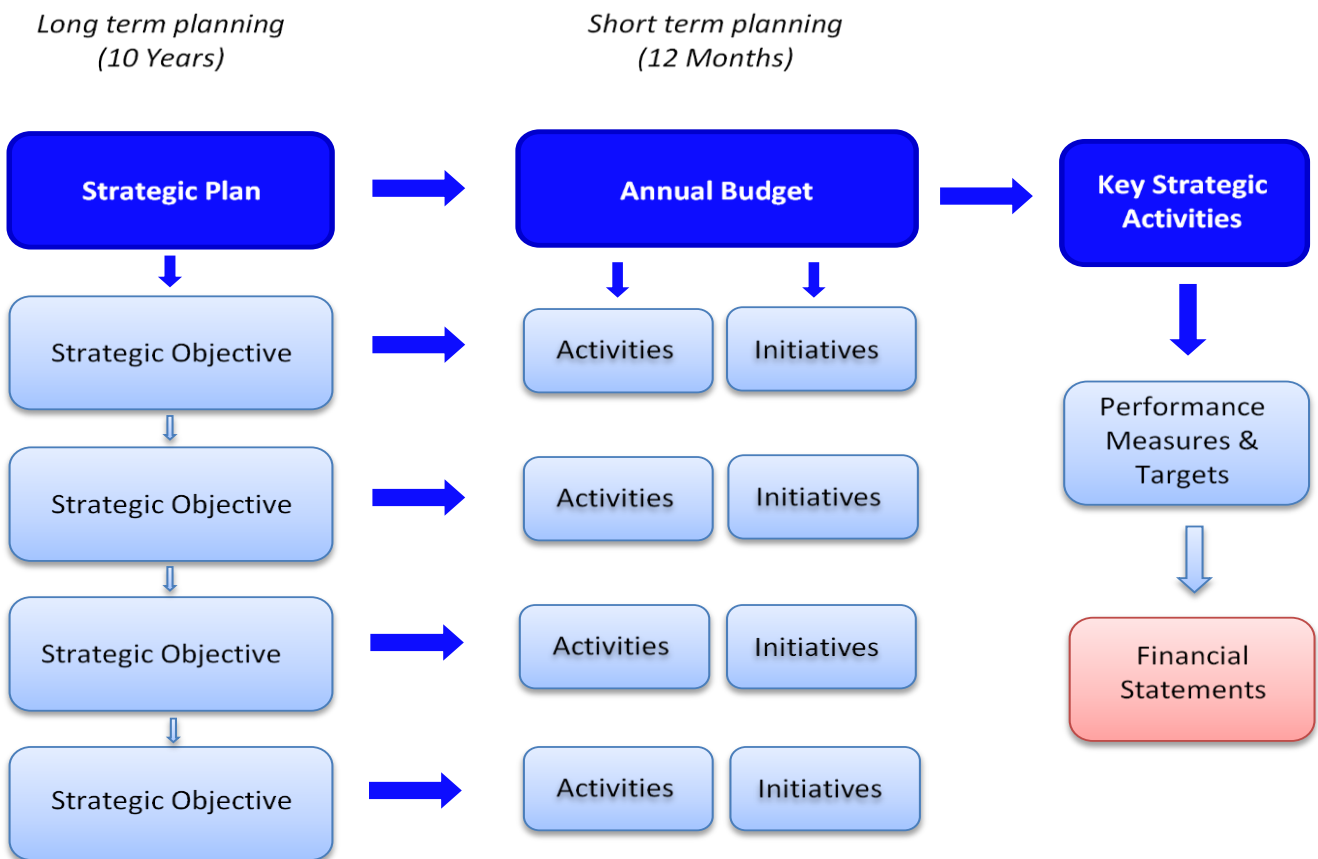
1.2 Strategic Objectives

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 2021/22 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.

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.	236,424	-
		-	-
		236,424	-

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

Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
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

Strategic Objective 1.2 – Governance

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

Activities

Core Function	Description
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.

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.	14,370	753,559
		(31,000)	-
		(16,630)	753,559

Activities, Initiatives and Key Strategic Activities

Initiatives - Operating

- Included an allowance of \$10,000 for internal audit activities, if required by recommendation of Council's Audit Panel.
- Allowed for an additional \$77,000 once-off expenditure in 2021/22 for the cost of municipal revaluations to determine updated property values to for rating purposes for the 2022/23 rating year.

Initiatives - Capital

- A capital budget of \$607,000 has been allowed for the next stage of the OneSystem project implementing a common TechnologyOne property and rates and regulatory services IT system across both Latrobe and Kentish Councils.
- The balance of the capital expenditure shown above is for updating Councils computer network and phone system together with annual workstation replacements and general IT equipment replacements to ensure Councils IT systems remain modern and fit for purpose.

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

Activities, Initiatives and Key Strategic Activities

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.

Initiatives - Operating

- Continue development of workforce development and succession plans.
- Continue to develop a leadership development program for senior management and team leaders.

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

Activities, Initiatives and Key Strategic Activities

Strategic Objective 1.5 – Risk Management

To be actively committed to risk management.

Activities

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

Initiatives - Operating

- Review Council's Risk Management Policy and Risk Management Framework.
- 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.	392,988	385,676
		-	(230,000)
		392,988	155,676

Initiatives – Operating

- Continue to promote Business Recovery Grants and free business support that have been developed by the State Government to assist businesses recover from the Corona Virus pandemic.
- Continue to implement the Action Plans identified in the Kentish Economic Development Strategy 2020-2025.

Initiatives – Capital

- Two new 2km descent trails will be added to the Wild Mersey Mountain Bike Trail network in 2021/22. They will begin at Kimberleys Lookout and wind down to the car park. The additional trails at Wild Mersey will further enhance the Kentish Council area as a place that entices economic development opportunities (\$155,676).

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

Activities, Initiatives and Key Strategic Activities

Key Strategies	Performance Measure
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

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 tourist.	656,601	229,622
		(392,000)	-
		264,601	229,622
Tourist Facilities and Services	Marketing the municipality as a tourist destination. Promotion, development and support for tourism in the Municipality. Costs for this function are generally recorded in the economic development cost centre.		

Activities, Initiatives and Key Strategic Activities

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 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.
- Implement interpretive mural signage withing the Mural Park and SVIC precinct.

Initiatives – Capital

- The refurbishment of the Sheffield Visitor Information Centre will be completed in 2021/22. The new modern centre will be a beacon for tourists in Sheffield and help facilitate promotion for the areas tourism operators and organisations (\$229,622).

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

Activities, Initiatives and Key Strategic Activities

Strategic Objective 2.3 – Culture, Festivals and Events

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

Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Cultural Events	Facilitation of arts and cultural events within the Municipality.	46,889	42,658
		-	-
		46,889	42,658

Initiatives – Operating

- Assist the development and promotion of various local community events.
- Assist Kentish events to procure state and federal funding.

Initiatives – Capital

- Bannerconda flags and Christmas decorations are due for renewal in 2021/22, these are used for festivals and events throughout the Kentish area (\$42,658).

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 (Sep-November, May-July) to extend tourism season.	New events instigated
Support the Public Arts Committee Kentish (PACK) as a Special Committee of Council given the delegated authority to approve or decline public art works in the Kentish municipality in-line with the Public Arts Policy and Public Arts Committee Kentish Operational Guidelines/Code of Practice.	Committee supported

Activities, Initiatives and Key Strategic Activities

Strategic Objective 2.4 – Community Facilities/Services

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

Activities

Core Function	Description	\$ Expenditure (Revenue) Net Cost	\$ Capital Expenditure (Capital Grants) Net Cost
Community Development	Empowering the community and fostering social inclusion and equality to effect positive outcomes at the grass roots level for the benefit of the community as a whole.	69,019	-
		-	-
		69,019	-
Community Grants	Provision of financial assistance to community organisations to encourage high levels of engagement within the community.	60,802	-
		-	-
		60,802	-
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.	25,065	-
		-	-
		25,065	-
Youth Services	Engaging youth within the community.	17,460	-
		-	-
		17,460	-

Initiatives – Operating

- Change the emphasis of the Community Grants to support assistance in the recovery of those affected by COVID-19. Unspent funding from 2020/21 Community Grants will be carried forward.

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

Activities, Initiatives and Key Strategic Activities

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.	11,414	-
		-	-
		11,414	-
State Emergency Service	Council provides resources and support to Kentish State Emergency Service.	34,966	-
		-	-
		34,966	-

Initiatives – Operating

- Continue the implementation of the Kentish Council COVID-19 Community Action Plan.

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.	4,517,851 (1,347,391)	3,528,955 (1,717,805)
		3,170,459	1,811,150

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 2021/22 is estimated to be \$3.5 million. The major projects coming out of the program include the Annual Reseal Program (\$450,347), construction of a roundabout at the intersection of Main Street and High Street, Sheffield (\$375,289 - subject to grant funding), the Annual Resheeting Program (\$350,270) and the commencement of reconstruction and safety improvements for Wilmot Road (\$300,232). There is also an allocation of \$422,083 for the replacement of a number of plant items. A further detailed schedule of the capital program is attached in Appendix B.

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.	152,867 -	1,675,746 (1,360,000)
		152,867	315,746

Initiatives – Operating

- Develop a stormwater model for Sheffield and Railton.

Initiatives – Capital

- Council's Stormwater Capital Program is largely taken up by the implementation of recommendations from Entura for flood mitigation in Railton (\$1,624,093). The program also includes some minor replacements and extensions on the Northern side of the Sheffield Bowls Club (\$33,234) and the corner of Albert and Henry Streets, Sheffield (\$18,419).

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.	289,529 (9,700)	155,005 -
		279,829	155,005
Sport & Recreation Facilities	Management and maintenance of sport & recreation facilities including building and grounds maintenance.	404,731 (86,800)	77,548 -
		317,931	77,548
Public Amenities and Facilities	Management and maintenance of public toilets and other public amenities .	271,817 (300)	- -
		271,517	-
Museums	Management and maintenance of museums including building and grounds maintenance.	31,978 -	19,204 (6,170)
		31,978	13,034
General Buildings	Management and maintenance of general buildings and grounds maintenance.	142,907 (36,880)	22,239 -
		106,027	22,239

Initiatives – Capital

- The major Buildings capital projects expected to be completed in 2021/22, include the extension of the rear of the Railton Neighbourhood Centre (\$101,630 subject to grant funding), the redevelopment of the Railton Recreation Ground Grandstand (\$77,548 subject to grant funding) and the replacement of Barrington Hall's roof (\$44,479).

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.	30,059	553,318
		-	(90,000)
		30,059	463,318
Non-Urban Parks and Reserves	Includes management and maintenance of trees, gardens, open space, amenities and land improvements.	562,317	231,735
		-	-
		562,317	231,735

Initiatives – Capital

- The total Parks and Reserves Capital Program budget, for 2021/22 is \$785,053. This is split between urban and non-urban parks and reserves as shown above. Initiatives include new shelters, barbeques, seating, signage and landscaping. Major projects scheduled include the purchase of land adjacent to Redwater Creek Railway (\$161,086), rebuilding a retaining wall, signage, picnic shelter and barbeques at Kentish Park (\$124,096) 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.

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 Kentish Park Master Plan.	Plan approved
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.	4,106	-
		-	-
		4,106	-

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.	880,025	-
		(966,337)	-
		(86,312)	-

Key Strategic Activities

Key Strategies	Performance Measure
Review Waste Management services for the municipality and implement strategy changes.	Review completed
Review findings of Organics waste collection trial in the Latrobe municipality and assess for service in Kentish.	Trial assessed
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.	247,365	-
		(108,000)	-
		139,365	-
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.	176,541	-
		(125,040)	-
		51,501	-

Initiatives – Operating

- Undertake action required to finalise the new State-wide Planning Scheme.
- Introduce drone technology for plumbing inspections.
- Provide statutory planning service 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.	74,365	-
		(26,850)	-
		47,515	-

Initiatives – Operating

- Co-ordinate food safety training for local businesses and organisations.
- Administer school based immunisation program 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 recreational water sampling program during the summer period.	Samples tested
Participate in the Devonport, Latrobe, Kentish and Central Coast Liquor Accord.	Meetings attended
Actively promote awareness of the 'no smoking' requirements in specific public places and assist private operators of public facilities to understand and comply with the legislation.	"No Smoking" requirements adhered to

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 cats and dogs within the municipality, monitoring of compliance with regulations covering domestic animals and management of stray animals within the Municipality.	112,348	-
		(73,550)	-
		38,798	-
Regulatory Services	Identification of fire risks within the Municipality and issuing of Fire Abatement Notices.	15,347	-
		-	-
		15,347	-

Initiatives – Operating

- Introduce a range of factsheets to promote and raise awareness of responsible dog ownership.

Key Strategies	Performance Measure
Promote responsible dog ownership including compliance with the Dog Control Act 2000 and Council's Dog Management Policy.	Compliance achieved
Promote responsible cat ownership and reduction of feral animals.	Cats voluntarily registered
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	219,794	250,794	(31,000)
2. Community and Economic Development	923,205	1,315,205	(392,000)
3. Infrastructure and Assets	4,840,779	7,288,188	(2,447,408)
4. Development and Regulatory	292,526	625,966	(333,440)
Total Activities and Initiatives	6,276,304	9,480,152	(3,203,848)
Other Non-attributable	(1,494,121)		
Deficit Before Funding Sources	4,782,183		
Rates and Charges	(4,797,710)		
Capital Grants & Contributions	(3,403,975)		
Deficit/(Surplus) for the Year	(3,419,502)		

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 2021, the municipality will have an estimated 3,653 rateable properties (2020: 3,641) distributed as follows:

Property Type	Number of Properties June 2020	Number of Properties June 2021
Commercial	88	84
Industrial	15	13
Primary Production	780	780
Public Institution	31	31
Quarrying/ Mining	8	8
Residential	853	862
Rural Residential	1492	1519
Sporting/ Recreation	15	14
Vacant Land	359	342
Totals	3641	3653

Road Network

As at 30 June 2021, 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 2021/22 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 year 2021 is 0.95% (2020 2.18%) but inflation is forecast to increase during 2021/22 with an expected index of 3.5%.

Budget Influences

3.3 Internal Influences

- The main internal influence which is expected to impact on the preparation of the 2021/2022 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 Bargaining Agreement is currently under review with an estimated increase in wages and salaries of 1.5% plus and increase of 0.5% in superannuation payments in 2021/22.

3.4 Budget Principles

In response to these influences and in the interests of responsible and sustainable financial

- 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 2021/22 estimates, which are included in this report are for the year 1 July 2021 to 30 June 2022 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 2022 in accordance with Accounting Standards and other mandatory professional reporting requirements, and in accordance with the Act. They also include detailed information about the rates and charges to be levied, the capital works program to be undertaken and other financial information required by Council in order to make an informed decision about the adoption of the budget.



BUDGET ANALYSIS



Photo: Kelly Slater

4 Analysis of Operating Budget

This section analyses the expected revenues and expenses of Council for the 2021/22 year.

4.1 Operating Revenue

		Forecast 2020/21	Budget 2021/22	Variance	Variance %
Recurrent Income					
Rates and charges	4.1.1	5,505,284	5,868,253	362,969	6.6%
Statutory fees and fines	4.1.2	384,636	320,350	(64,286)	-16.7%
User fees	4.1.3	100,445	116,150	15,705	15.6%
Grants	4.1.4	2,623,829	2,982,752	358,923	13.7%
Interest	4.1.5	57,426	30,000	(27,426)	-47.8%
Other income	4.1.6	744,406	628,433	(115,973)	-15.6%
Investment revenue from water corporation	4.1.7	44,000	105,600	61,600	140.0%
Share of net profits/(losses) of associates accounted for by the equity method	4.1.8	169,000	105,000	(64,000)	-37.9%
		9,629,026	10,156,538	527,512	5.5%
Capital Income					
Capital grants received specifically for new or upgraded assets	4.1.9	1,934,957	3,403,975	1,469,018	75.9%
Contributions - cash	4.1.10	12,545	-	(12,545)	-100.0%
		1,947,502	3,403,975	1,456,473	74.8%
Total Income		11,576,528	13,560,513	1,983,985	17.1%

Analysis of Operating Budget

4.1.1 Rates and Charges - (\$362,969 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 58% of recurrent budget income in 2021/22. 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 2020/21	Budget 2021/22	Variance \$	Variance %
Rates and Charges				
General rate	4,675,427	4,952,106	276,679	5.9%
Waste management rates	655,494	720,932	65,438	10.0%
Fire levies	213,724	224,215	10,491	4.9%
Total Gross Rates and Charges	5,544,645	5,897,253	352,608	6.4%
Less discount for early payment	(20,701)	(12,940)	7,761	-37.5%
Less council rate remissions	(18,660)	(16,060)	2,600	-13.9%
Net Rates and Charges	5,505,284	5,868,253	362,969	6.6%

Council's net rates and charges revenue, including fire levies, has increased by 6.6% on the 2020/21 forecast.

In setting general rates Council has allowed for a 1.1% increase in line with inflation to March 2021 plus an additional 2.0% increase and 0.5% new rates from natural growth in the rates base. The balance of the increase in general rate revenue relates to unwinding of some previously capped rate increases relating to increased property valuations.

\$30,000 of the budgeted increase in waste management rates relates to an expected increase in the waste management levy payable per tonne of waste disposed to landfill from \$5.50 per tonne to \$20 per tonne for part of the 2021/22 financial year. This levy increase accounts for around 6% of the 10% increase in waste management rates.

The reduction in the discount rate to 0.75% from 1.0%, recognising the current low RBA cash rate has seen the provision decrease. The decrease in rate remissions is due to a reduction in applications.

Analysis of Operating Budget

4.1.2 Statutory Fees and Fines - (\$64,286 decrease)

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

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Building permits and levies	155,000	125,000	(30,000)	-19.4%
Planning fees and charges	140,000	108,000	(32,000)	-22.9%
Food premise, place of assembly and water licences	18,789	19,350	561	3.0%
Fire safety fees	1,000	-	(1,000)	-100.0%
Animal control fees and infringements	69,847	68,000	(1,847)	-2.6%
Total Statutory Fees and Fines	384,636	320,350	(64,286)	-16.7%

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 2020/21.

4.1.3 User Fees - (\$15,705 increase)

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 2020/21	Budget 2021/22	Variance \$	Variance %
User fees	100,445	116,150	15,705	15.6%

The increase in user fees is due to additional rental income estimated for 2021/22.

4.1.4 Grants - (\$358,923 increase)

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

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Grants Commissions – Roads Grant	1,090,583	1,240,647	150,064	13.8%
Grants Commissions – Bridges Grant	30,888	28,244	(2,644)	-8.6%
Grants Commission – Base Grant	1,417,755	1,654,861	237,106	16.7%
Heavy Vehicle Motor Tax	59,017	59,000	(17)	0.0%
Other Grants	25,586	-	(25,586)	-100.0%
Total Operating Grants	2,623,829	2,982,752	358,923	13.7%

The fact that around one half of Grants Commission grants are paid in advance each year distorts the budgeted increase or decrease in the grant compared to the impact if these grants were reported in the year to which they relate rather than the year of receipt.

Analysis of Operating Budget

4.1.5 Interest - (\$27,426 decrease)

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

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Interest received	57,426	30,000	(27,426)	-47.8%

The reduction in estimated interest income is due to a decrease in expected average interest rates and a budgeted decline in cash and investments as capital projects are paid for.

4.1.6 Other Income - (\$115,973 decrease)

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

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Sheffield Visitor Information Centre	422,675	392,000	(30,675)	-7.3%
Dulverton Regional Authority income tax equivalents	143,608	109,155	(34,453)	-24.0%
Other income	178,123	127,278	(50,845)	-28.5%
Total other income	744,406	628,433	(115,973)	-15.6%

Conservative budgeting has allowed for a potential decrease in activity from the higher levels during 2020/21.

4.1.7 Investment Revenue from Water Corporation (\$61,600 increase)

Council holds an equity investment in TasWater of 0.43%.

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Investment revenue from water corporation	44,000	105,600	61,600	140.0%

TasWater Corporate Plan 2020-2026 indicates their intention to return to pre COVID-19 distribution levels from 2021/22 and also pay an extra special dividend each year for the next 5 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 (\$64,000 decrease)

Council is a partner in the Dulverton Regional Waste Management Authority, a Joint Authority established under the *Local Government Act*. The primary activity of the Authority is to operate a regional landfill site at Dulverton. Other partners in this Joint Authority are Devonport City, Central Coast and Kentish Councils. Council's ownership interest in the Authority at 30 June 2021 was 8.48%.

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method.	169,000	105,000	(64,000)	-37.9%

Analysis of Operating Budget

4.1.9 Capital Grants - (\$1,469,018 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 2020/21	Budget 2021/22	Variance \$	Variance %
Commonwealth Roads to Recovery Program	467,855	467,855	-	0.0%
Local Road and Community Infrastructure Stimulus Grant	233,928	447,905	213,977	91.5%
Black Spot - Main Street / Hight Street Roundabout	-	325,000	325,000	
Black Spot - Bridle Track Road	-	50,000	50,000	
Black Spot - Sheffield Road at Stoodley	-	17,545	17,545	
Black Spot - Bridge Barrier	-	100,000	100,000	
Black Spot - Sheffield Walking Track	-	111,000	111,000	
Wilmot Streetscape	500,000	-	(500,000)	-100.0%
Federal Funding-Railton Flood Mitigation	-	680,000	680,000	
State Funding-Railton Flood Mitigation	-	680,000	680,000	
West by North West Tourism Grant - Wild Mersey experience upgrades	-	230,000	230,000	
Cradle Coast Waste Management - Town Bin Upgrade	-	90,000	90,000	
Recreational Fishing and Camping Funding-Lake Barrington Park	38,000	-	(38,000)	-100.0%
Building Better Regions Funding-Wild Mersey	293,174	-	(293,174)	-100.0%
Tasmanian Cycle Tourism Funding-Wild Mersey	240,000	-	(240,000)	-100.0%
Department of State Growth-Sheffield Eastern Town Entry	142,000	-	(142,000)	-100.0%
Vulnerable Roads Users Program-Henry Street	20,000	-	(20,000)	-100.0%
Rural Road Grant Program-Cradle Mountain Rd Safety Improvements	-	50,000	50,000	
Kentish Museum-Whitworth Powder Gun	-	6,170	6,170	
Bridge Renewal Grant Program-Dolcoath Road	-	148,500	148,500	
Total Capital Grants	1,934,957	3,403,975	1,469,018	75.9%

Analysis of Operating Budget

4.1.10 Capital Contributions - (\$12,545 decrease)

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

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Contribution	12,545	-	(12,545)	-100.0%
Total Capital Contributions	12,545	-	(12,545)	-100.0%

4.2 Operating Expenditure

		Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Expenses					
Employee costs	4.2.1	2,980,718	3,055,424	74,706	2.5%
Materials and contracts	4.2.2	3,085,666	3,023,220	(62,446)	-2.0%
Impairment of debts	4.2.3	-	-	-	0.0%
Depreciation and amortisation	4.2.4	3,142,106	3,186,097	43,991	1.4%
Finance costs	4.2.5	53,776	56,868	3,092	5.7%
Other expenses	4.2.6	804,330	819,402	15,072	1.9%
Total Expenses		10,066,596	10,141,011	74,415	0.7%

4.2.1 Employee Costs (\$74,706 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 2020/21	Budget 2021/22	Variance \$	Variance %
Total employment costs	3,175,765	3,310,424	134,659	4.2%
Less: amounts allocated to capital	(195,047)	(255,000)	(59,953)	30.7%
Employee costs per Income Statement	2,980,718	3,055,424	74,706	2.5%

Full-Time Equivalent (FTE) Employees

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Kentish Employees	31.60	33.80	2.20	7.0%

The budgeted increase in full time equivalent staffing relates mainly to filling currently vacant positions in Planning and Civil Construction and Maintenance.

A 1.5% increase is allowed for employee pay rises plus a contingency of 1%. In addition, allowance has been made for 0.5% increase in superannuation payments. The change in employee cost is also impacted by a budgeted increase in the amount of Latrobe employee labour expected to be charged directly to Kentish Council.

Analysis of Operating Budget

4.2.2 Materials and Contracts (\$62,446 decrease)

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

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Materials, repairs & maintenance	1,387,453	1,105,324	(282,129)	-20.3%
Consumables	22,291	12,700	(9,591)	-43.0%
Contracts - other infrastructure	751,410	560,900	(190,510)	-25.4%
Fuel	79,000	84,000	5,000	6.3%
Fleet Costs	189,234	223,764	34,530	18.2%
Property holdings costs	53,979	47,969	(6,010)	-11.1%
Minor Plant & Equipment	12,563	23,100	10,537	83.9%
Property maintenance and operating	104,451	244,530	140,079	134.1%
Communication	45,872	56,829	10,957	23.9%
Marketing and advertising	79,731	87,950	8,219	10.3%
Legal fees	18,382	20,800	2,418	13.2%
Consultants	106,522	121,000	14,478	13.6%
General expenses	487,060	565,105	78,045	16.0%
IT software & maintenance	205,057	215,300	10,243	5.0%
Waste management contracts	160,857	150,000	(10,857)	-6.7%
Other contracts & services	95,362	168,698	73,336	76.9%
Total	3,799,223	3,687,969	(111,255)	-2.9%
less internal cost allocations	713,558	664,748	(48,809)	-6.8%
Total Materials and Contracts	3,085,666	3,023,220	(62,446)	-2.0%

Changes to the finance system and Council's organisational structure have resulted in some changes in classification of expenditure in the 2022 budget when compared to where the expenditure was classified in the 2021 forecast year.

The increase in general expenses is due to the municipal revaluation. The increase in other contracts and services is due to allocations for the Joint Walking and Biking Strategy and Joint Business Association with Latrobe Council.

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.

Analysis of Operating Budget

4.2.4 Depreciation and Amortisation - (\$43,991 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 2020/21	Budget 2021/22	Variance \$	Variance %
<i>Property</i>				
Land Improvements	100,878	102,291	1,413	1.4%
Buildings	328,938	333,543	4,606	1.4%
<i>Plant & Equipment</i>				
Plant & Equipment	157,044	159,242	2,198	1.4%
Computers & telecommunications	78,111	79,205	1,094	1.4%
<i>Infrastructure</i>				
Roads, bridges and footpaths	2,420,058	2,453,939	33,881	1.4%
Drainage	57,077	57,876	799	1.4%
Total Depreciation & Amortisation	3,142,106	3,186,097	43,991	1.4%

4.2.5 Finance Costs (\$3,092 increase)

Finance costs relate to interest charged by financial institutions on funds borrowed. Council will 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 2020/21	Budget 2021/22	Variance \$	Variance %
Finance costs	53,776	56,868	3,092	5.7%

Analysis of Operating Budget

4.2.6 Other Expenses (\$15,072 increase)

Other expenses relates to a range of unclassified items including contributions to regional bodies and

	Forecast 2020/21	Budget 2021/22	Variance \$	Variance %
Audit costs	52,948	34,660	(18,288)	-34.5%
Councillors' allowances	139,000	143,000	4,000	2.9%
Councillors' expenses	7,751	19,000	11,249	145.1%
Bank Fees	5,500	5,500	-	0.0%
Election and electoral role expenses	3,040	3,040	-	0.0%
Rebates	14,000	14,300	300	2.1%
Electricity & Gas	56,474	59,974	3,500	6.2%
Fire Levies	213,724	224,215	10,491	4.9%
Insurance	82,023	89,567	7,544	9.2%
Donations & Contributions	111,433	106,120	(5,313)	-4.8%
Subscriptions & Memberships	86,942	86,506	(436)	-0.5%
Land Tax	30,932	32,450	1,519	4.9%
Statutory registrations and License fees	563	1,070	507	90.1%
Total	804,330	819,402	15,072	1.9%

Audit fees forecast in 2020/21 are higher than usual due to once-off additional audit costs relating to the transfer to the new TechnologyOne finance system. The variance for Councillors' expenses is due to the cancellation of the 2020/21 Local Government Association of Tasmania Annual Conference. Donations and contributions have a negative variance to the 2020/21 forecast and this is due to additional unbudgeted funding requests during the 2021 financial year.

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 2020/21	Budget 2021/22	Variance \$	Variance %
Net Operating Result for the year	\$ 1,509,932	\$ 3,419,502	\$ 1,909,570	126.5%
Capital grants received specifically for new or upgraded assets	\$ (1,934,957)	\$ (3,403,975)	\$ (1,469,018)	75.9%
Contributions - cash	\$ (12,545)	\$ -	\$ 12,545	-100.0%
Grants received in advance - current year	\$ (1,384,268)	\$ (1,384,268)	\$ -	0.0%
This year's grants included in prior years income	\$ 1,493,000	\$ 1,384,268	\$ (108,732)	-7.3%
Underlying Result	\$ (328,838)	\$ 15,527	\$ 344,365	-104.7%

The underlying result for the 2021/22 year is estimated to be a surplus of \$15,527, an improvement of \$344,365 on the forecast deficit of \$328,838 for 2020/21.

5 Analysis of Cash Flows

This section analyses the expected cash flows from the operating, investing and financial activities of the

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 (\$561,088 increased inflow)

	Forecast 2020/21	Budget 2021/22	Variance \$
Rates	\$ 5,505,284	\$ 5,868,253	\$ 362,969
Statutory fees and fines	\$ 384,636	\$ 320,350	\$ (64,286)
User charges and other fines	\$ 100,445	\$ 116,150	\$ 15,705
Grants	\$ 2,623,829	\$ 2,982,752	\$ 358,923
Interest	\$ 57,426	\$ 30,000	\$ (27,426)
Investment revenue from water corporation	\$ 44,000	\$ 105,600	\$ 61,600
Other receipts	\$ 744,406	\$ 628,433	\$ (115,973)
Payments to suppliers	\$ (3,085,666)	\$ (3,023,220)	\$ 62,446
Payments to employees (including redundancies)	\$ (2,980,718)	\$ (3,055,424)	\$ (74,706)
Finance costs	\$ (53,776)	\$ (56,868)	\$ (3,092)
Other payments	\$ (804,330)	\$ (819,402)	\$ (15,072)
Net cash provided by (or used in) operating activities	\$ 2,535,536	\$ 3,096,624	\$ 561,088

Analysis of Cash Flows

5.1.1 Cash Flows from Operating Activities (\$561,088 increased 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 2020/21	Budget 2021/22	Variance \$
Surplus/(Deficit)	\$ 1,509,932	\$ 3,419,502	\$ 1,909,570
Non-cash Items			
Depreciation and amortisation	\$ 3,142,106	\$ 3,186,097	\$ 43,991
Non- cash Distribution - Dulverton	\$ (169,000)	\$ (105,000)	\$ 64,000
Capital Grants specifically for New/Upgrading Assets	\$ (1,934,957)	\$ (3,403,975)	\$ (1,469,018)
Capital Contributions - cash	\$ (12,545)	\$ -	\$ 12,545
Total non-cash items	\$ 1,025,604	\$ (322,878)	\$ (1,348,482)
Net Cash provided by Operating Activities	\$ 2,535,536	\$ 3,096,624	\$ 561,088

5.1.2 Cash Flows from Investing Activities (\$4.0m decreased outflow)

The increase in cash outflows from investing activities is mainly due to increased payments for property, plant and equipment combined with a decrease in capital grants received following the receipt of the state capital

	Forecast 2020/21	Budget 2021/22	Variance \$
Payments for property, infrastructure, plant and equipment	\$ (10,194,431)	\$ (7,675,265)	\$ 2,519,166
Capital grants	\$ 1,934,957	\$ 3,403,975	\$ 1,469,018
Contributions	\$ 12,545	\$ -	\$ (12,545)
Net Cash provided by (or used in) Investing Activities	\$ (8,246,929)	\$ (4,271,290)	\$ 3,975,639

Analysis of Cash Flows

5.1.3 Cash Flows from Financing Activities (\$5.1m decreased inflow)

	Forecast 2020/21	Budget 2021/22	Variance \$
Proceeds from interest bearing loans and borrowings	\$ 5,100,000	\$ -	\$ (5,100,000)
Repayment of interest bearing loans and borrowings	\$ (117,244)	\$ (125,325)	\$ (8,081)
Net cash provided by (or used in) financing activities	\$ 4,982,756	\$ (125,325)	\$ (5,108,081)

5.1.4 Net Increase (Decrease) in Cash (\$1.3m decrease)

Overall, total cash and investments are forecast to decrease by \$1.30 million to \$9.69 million at 30 June 2022.

	Forecast 2020/21	Budget 2021/22	Variance \$
Net increase/(decrease) in cash and cash equivalents	\$ (728,637)	\$ (1,299,991)	\$ (571,354)
Cash and cash equivalents at the beginning of the financial year	\$ 11,720,000	\$ 10,991,363	\$ (728,637)
Cash and cash equivalents at the end of the financial year	\$ 10,991,363	\$ 9,691,371	\$ (1,299,991)

6 Analysis of Capital Budget

This section analyses the planned capital expenditure from the 2021/22 year and the source of funding for the capital budget.

6.1 Capital Works

	Forecast 2020/21	Budget 2021/22	Variance \$
Works Carried Forward 6.1.1			
Roads	\$ 325,216	\$ 853,698	\$ 528,482
Stormwater	\$ 36,426	\$ 298,897	\$ 262,471
Buildings	\$ 339,273	\$ 302,483	\$ (36,790)
Land Improvements	\$ 122,664	\$ 422,899	\$ 300,235
Miscellaneous	\$ -	\$ 110,379	\$ 110,379
Plant and Equipment	\$ 75,000	\$ 174,086	\$ 99,086
Total Works Carried Forward	\$ 898,579	\$ 2,162,442	\$ 1,263,863

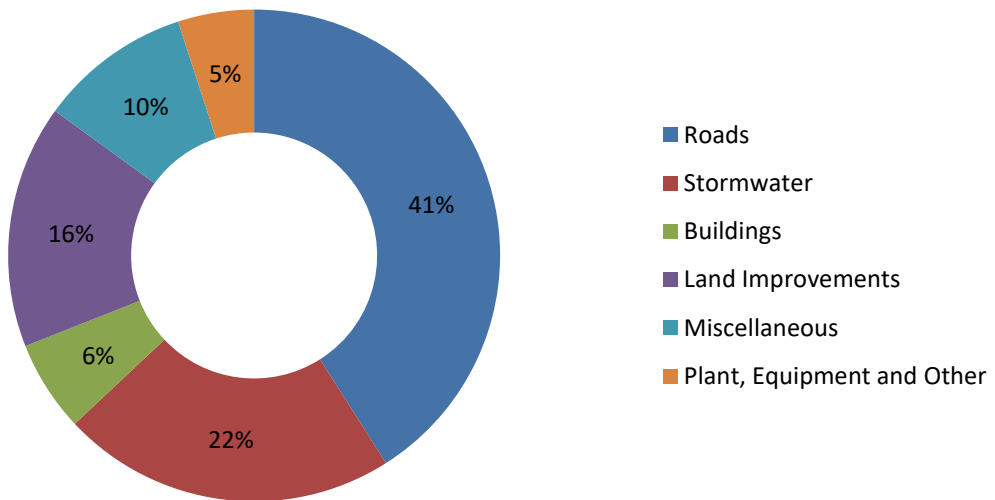
New Works			
Roads	\$ 5,129,095	\$ 2,253,174	\$ (2,875,921)
Stormwater	\$ 44,516	\$ 1,376,849	\$ 1,332,333
Buildings	\$ 972,617	\$ 181,931	\$ (790,686)
Land Improvements	\$ 2,263,562	\$ 767,034	\$ (1,496,528)
Miscellaneous	\$ 436,124	\$ 685,839	\$ 249,714
Plant, Equipment and Other	\$ 449,938	\$ 247,997	\$ (201,941)
Total New Works	\$ 9,295,852	\$ 5,512,823	\$ (3,783,029)
Total Capital Works	\$ 10,194,431	\$ 7,675,265	\$ (2,519,166)

Represented by:			
Asset Renewal 6.1.2	\$ 2,860,602	\$ 3,369,990	\$ 509,388
New Assets / Upgrades 6.1.2	\$ 7,333,829	\$ 4,305,275	\$ (3,028,554)
Total Capital Works	\$ 10,194,431	\$ 7,675,265	\$ (2,519,166)

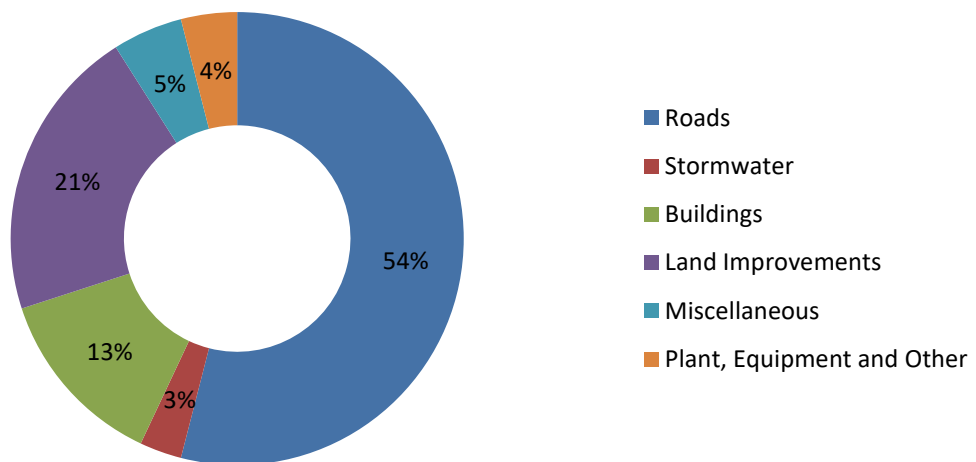
The Works Carried Forward 2020/21 forecast are projects carried forward from 2019/20 to 2020/21, the 2021/22 budget are projects carried forward from 2020/21 to 2021/22. The large increase in carried forward projects is due to scoping, design and consultation delays and high demand for contractors and materials.

Analysis of Capital Budget

Budgeted Total Capital Works for 2021/22



Budgeted Total Capital Works for 2020/21



Analysis of Capital Budget

6.1.1 Carried Forward Works (\$2.2 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 2020/21 year it is forecast that \$2.2 million of capital works will be incomplete and be carried forward into the 2021/22 financial year. The more significant projects are noted below:

• Railton Flood Mitigation Recommendations - Implementation	250,000
• Lorinna Access	197,425
• King George V Car Park Resurfacing	172,411
• Sheffield Visitor Information Centre	170,000
• Plant-Truck - Truck and Flocon Replacement	153,112
• Land Purchase - Land adjacent of Redwater Creek Railway	152,444
• Sheffield Eastern Town Entry Streetscape	150,000
• Sheffield Walking Track	116,213
• Onesystem Project - upgrading IT systems	100,000
• Goliath Park Car Park	85,000
• Kerb & Channel Extensions Sheffield - Main Street - Southern side from 132 Main Street to Formby Road (250m)	82,764
• Railton Recreation Ground	73,410
• Railton Neighbourhood Centre	59,073
• Upgrade Street Bins	51,200

Analysis of Capital Budget

6.1.2 Asset Renewal (\$3.37 million) and New Assets/ Upgrades (\$4.31 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 2021/22 capital works.

6.2 Funding Sources

		Forecast 2020/21	Budget 2021/22	Variance \$
External				
Grants for New/Upgraded Assets	6.2.1	1,934,957	3,403,975	1,469,018
Capital Contributions	6.2.2	12,545	-	(12,545)
New borrowings (Covid-19 stimulus loans)	6.2.3	5,100,000	-	(5,100,000)
Total External Funding / Financing		7,047,502	3,403,975	(3,643,527)
Internal				
Cash and Investments	6.2.4	611,393	1,174,666	563,273
Operating	6.2.5	2,535,536	3,096,624	561,088
Total Internal Funding		3,146,929	4,271,290	1,124,361
Total Funding Sources		10,194,431	7,675,265	(2,519,166)

Analysis of Capital Budget

6.2.1 Grants – Capital \$3,403,975

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 2021/22.

6.2.3 New Borrowings

Council will not take up any new borrowings in 2021/22.

6.2.4 Cash and Investments \$1,174,666

Council plans to draw on cash reserves to partly fund the capital works carried forward from 2020/2021.

6.2.5 Operations \$3,096,624

Council generates cash from its operating activities which is used as a funding source for the capital works program. It is forecast that \$3.1 million will be generated from operations to fund the 2021/22 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 2020/21	Budget 2021/22	Variance \$
Assets	7.1.1			
Current assets				
Cash and cash equivalents		10,991,363	9,691,371	(1,299,991)
Trade and other receivables		654,000	654,000	-
Financial assets		-	-	-
Inventories		18,000	18,000	-
Other assets		99,000	99,000	-
Total current assets		11,762,363	10,462,371	(1,299,991)
Non-current assets				
Trade and other receivables		20,000	20,000	-
Financial assets		18,000	18,000	-
Investment in associates accounted for using the equity method		1,768,000	1,873,000	105,000
Investment in water corporation		6,061,000	6,061,000	-
Property, infrastructure, plant and equipment		148,064,325	152,553,493	4,489,168
Intangible assets		480,000	480,000	-
Total non-current assets		156,411,325	161,005,493	4,594,168
TOTAL ASSETS		168,173,688	171,467,865	3,294,177
Liabilities	7.1.2			
Current liabilities				
Trade and other payables		1,847,000	1,847,000	-
Trust funds and deposits		44,000	44,000	-
Provisions		544,000	544,000	-
Contract Liabilities		222,000	222,000	
Interest - bearing loans and borrowings		125,325	133,712	8,387
Total current liabilities		2,782,325	2,790,712	8,387
Non-current liabilities				
Interest - bearing loans and borrowings		5,864,290	5,730,578	(133,712)
Total non-current liabilities		5,864,290	5,730,578	(133,712)
TOTAL LIABILITIES		8,646,615	8,521,290	(125,325)
Net Assets	7.1.3	159,527,073	162,946,575	3,419,502
Equity	7.1.4			
Accumulated Surplus		45,484,073	48,903,575	3,419,502
Asset Revaluation Reserves		114,043,000	114,043,000	-
TOTAL EQUITY		159,527,073	162,946,575	3,419,502

Analysis of Budgeted Financial Position

7.1.1 Current Assets (\$1.3 million decrease) and Non-Current Assets (\$4.59 million increase)

Cash and cash equivalents are expected to decrease by \$1,299,991.

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 (\$8,387 increase) and Non-Current Liabilities (\$133,712 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 (\$3.42 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 2021/22 year as compared to the 2020/21 forecast results.

Indicator	Forecast	Budget	Projected		
	2021 \$,000	2022 \$,000	2023 \$,000	2024 \$,000	2025 \$,000
Recurrent Income	9,629	10,157	10,337	10,431	10,491
Operating Result	1,510	3,420	4,193	3,255	667
Underlying Operating Result	(329)	16	69	67	199
Liquid assets less total liabilities	10,991	9,691	9,186	3,635	3,592
Cash and Investments	10,991	9,691	9,186	3,635	3,592
Cash Flow from Operations	2,536	3,097	3,236	3,311	3,463
Capital Works	10,194	7,675	7,732	7,808	3,732
- Asset Renewal	2,861	3,370	1,679	2,425	2,337
- Asset New/ Upgrade	7,333	4,305	6,053	5,383	1,395
Depreciation Expense	3,142	3,186	3,272	3,349	3,369

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.

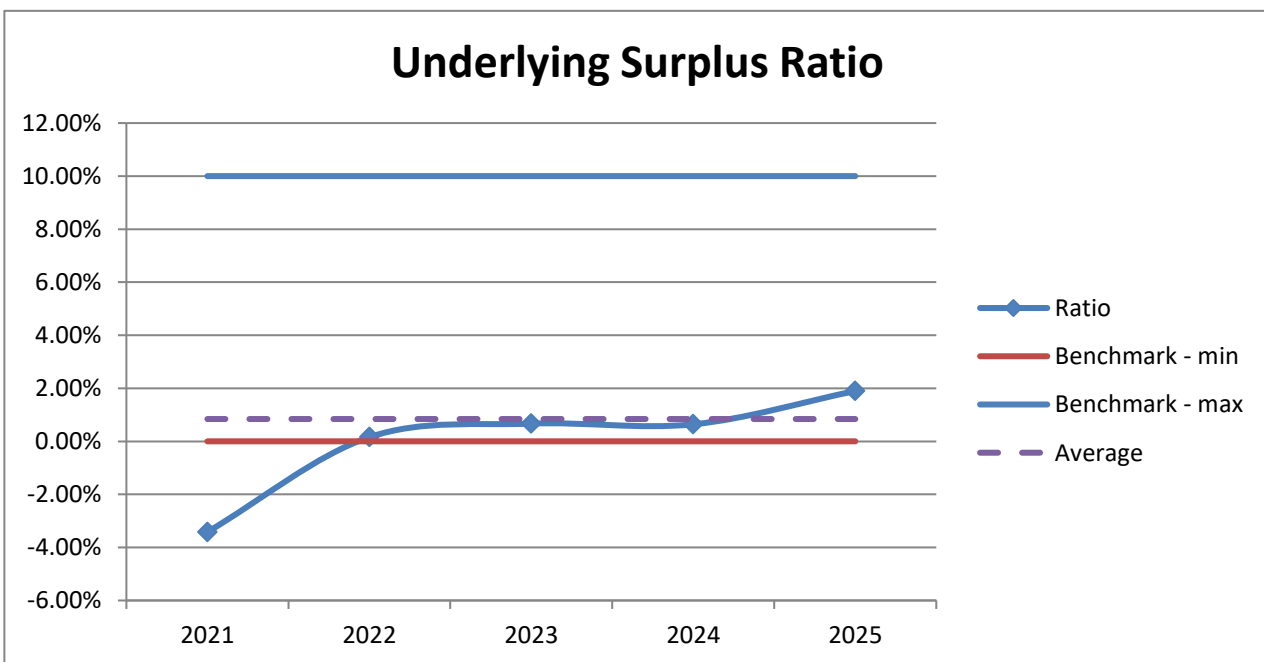
The following graphs and commentary show Council's expected performance against selected indicators over the next four years as compared to suggested benchmark results.

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	2021	2022	2023	2024	2025	Average
Ratio	-3.42%	0.16%	0.67%	0.64%	1.90%	0.84%
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Underlying Surplus	(329)	16	69	67	199	88
Recurrent Income	9,629	10,157	10,337	10,431	10,491	10,354



A positive ratio indicates the percentage of the Councils 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.

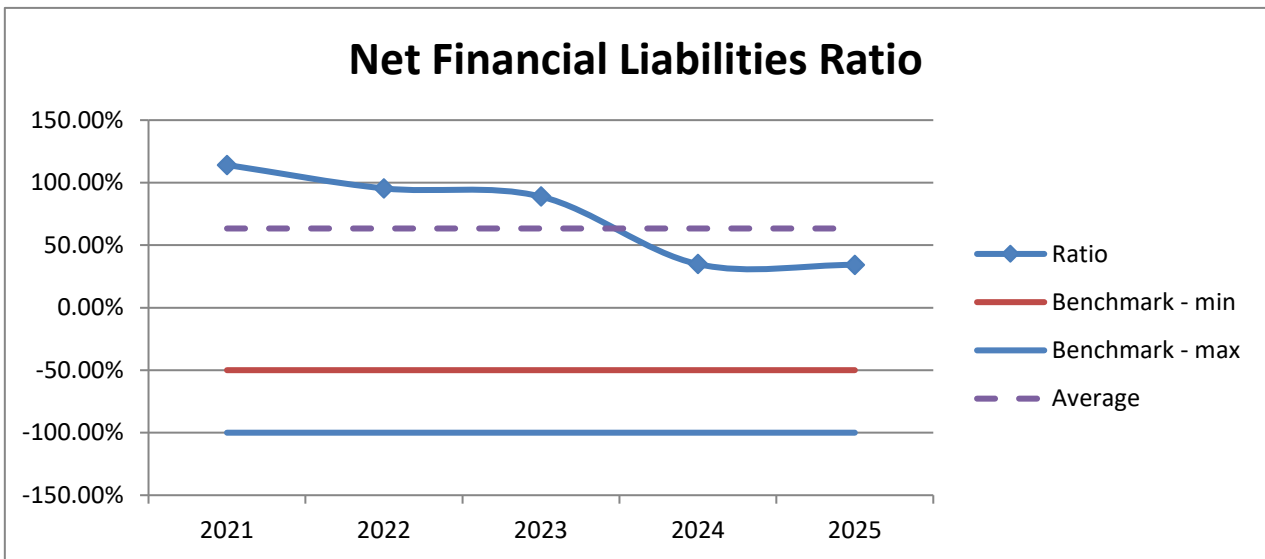
Council's aim is for this benchmark to be positive and trend towards 5% over the long term.

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	2021	2022	2023	2024	2025	Average
Ratio	114.14%	95.41%	88.87%	34.85%	34.24%	63.34%
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Liquid assets less total liabilities	10,991	9,691	9,186	3,635	3,592	6,526
Recurrent income	9,629	10,157	10,337	10,431	10,491	10,354



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

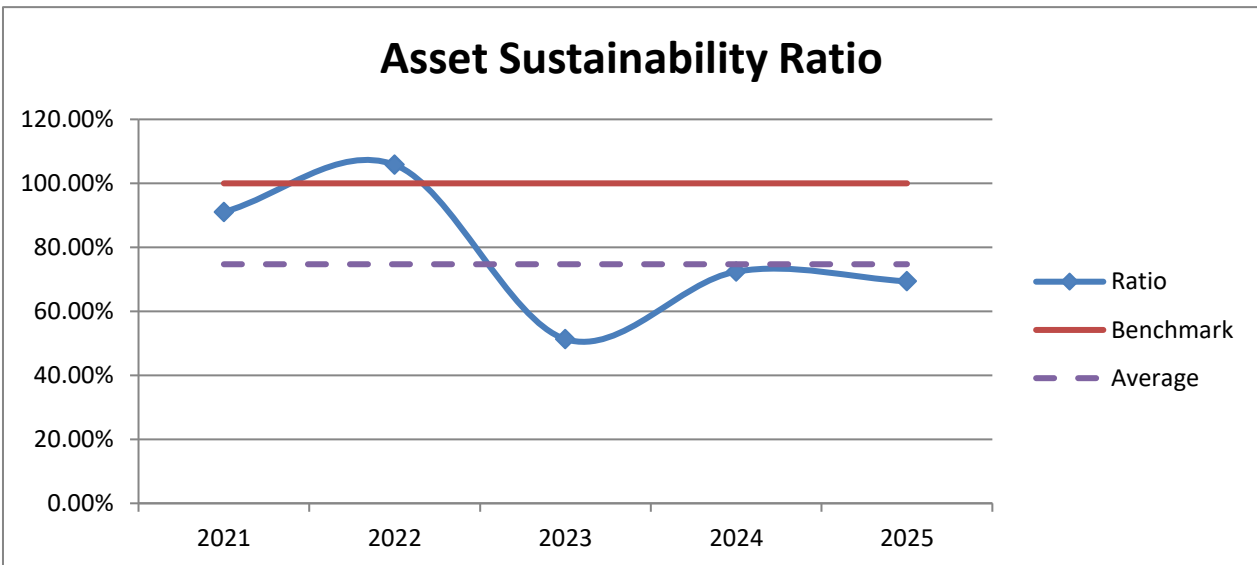
Council’s current financial management strategy accepts debt as a legitimate funding source for new and upgraded assets.

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	2021	2022	2023	2024	2025	Average
Ratio	91.04%	105.78%	51.31%	72.41%	69.37%	74.72%
	\$,000	\$,000	\$,000	\$,000	\$,000	\$,000
Capital expenditure on renewal of existing	2,861	3,370	1,679	2,425	2,337	2,453
Depreciation Expense	3,142	3,186	3,272	3,349	3,369	3,294



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



Appendix A - Budgeted Financial Statements

Budgeted Statement of Comprehensive Income For the Year Ending 30 June 2022

	Actual 2020	Budget 2021	Forecast Actual 2021	Budget 2022	2023	Projected 2024	2025
Income							
Recurrent Income							
Rates and charges	5,478,000	5,344,001	5,505,284	5,868,253	5,956,000	6,015,000	6,075,000
Statutory fees and fines	336,000	209,775	384,636	320,350	320,000	320,000	320,000
User fees	149,000	226,550	100,445	116,150	116,000	116,000	116,000
Grants	2,963,000	3,044,000	2,623,829	2,982,752	2,983,000	2,983,000	2,983,000
Contributions - cash	-	-	-	-	-	-	-
Interest	176,000	97,500	57,426	30,000	30,000	30,000	30,000
Other income	666,000	522,684	744,406	628,433	721,000	756,000	756,000
Investment revenue from Water Corporation	44,000	-	44,000	105,600	105,000	105,000	105,000
Share of net profits/(losses) of associates accounted for by the equity method	248,000	226,000	169,000	105,000	106,000	106,000	106,000
	10,060,000	9,670,510	9,629,026	10,156,538	10,337,000	10,431,000	10,491,000
Capital Income							
Capital grants received specifically for new or upgraded assets	1,246,000	2,484,255	1,934,957	3,403,975	4,124,000	3,188,000	468,000
Capital grants received specifically for renewal of assets	187,000	-	-	-	-	-	-
Contributions - cash	25,000	8,000	12,545	-	-	-	-
Contributions - non-monetary assets	-	-	-	-	-	-	-
	1,458,000	2,492,255	1,947,502	3,403,975	4,124,000	3,188,000	468,000
Total Income	11,518,000	12,162,765	11,576,528	13,560,513	14,461,000	13,619,000	10,959,000
Expenses							
Employee costs	(2,785,000)	(2,729,869)	(2,980,718)	(3,055,424)	(3,104,000)	(3,137,000)	(3,170,000)
Materials and services	(2,467,000)	(2,330,509)	(3,085,666)	(3,023,220)	(2,991,000)	(3,018,000)	(2,882,000)
Impairment of receivables	8,000	-	-	-	-	-	-
Depreciation and amortisation	(2,960,000)	(2,554,880)	(3,142,106)	(3,186,097)	(3,272,000)	(3,349,000)	(3,369,000)
Finance costs	(73,000)	(73,851)	(53,776)	(56,868)	(48,000)	(40,000)	(51,000)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(386,000)	-	-	-	-	-	-
Other expenses	(863,000)	(1,004,370)	(804,330)	(819,402)	(853,000)	(820,000)	(820,000)
	(9,526,000)	(8,693,479)	(10,066,596)	(10,141,011)	(10,268,000)	(10,364,000)	(10,292,000)
Net Operating Result for the year	1,992,000	3,469,286	1,509,932	3,419,502	4,193,000	3,255,000	667,000

Appendix A - Budgeted Financial Statements

	Actual 2020	Budget 2021	Forecast Actual 2021	Budget 2022	2023	Projected 2024	2025
Other Comprehensive Income							
Items that will not be reclassified to surplus or deficit							
Fair value adjustments on equity investment assets	(1,934,000)	-	-	-	-	-	-
Net asset revaluation increment/(decrement)	18,848,000	-	-	-	-	-	-
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	14,000	-	-	-	-	-	-
	16,928,000	-	-	-	-	-	-
Items that may be reclassified to surplus or deficit							
Revaluation - Investment in TasWater	-	-	-	-	-	-	-
Total Other Comprehensive Income	16,928,000	-	-	-	-	-	-
Comprehensive Result	18,920,000	3,469,286	1,509,932	3,419,502	4,193,000	3,255,000	667,000
Adjustments							
Net Operating Result for the year	1,992,000	3,469,286	1,509,932	3,419,502	4,193,000	3,255,000	667,000
Contributions - cash	-	(8,000)	(12,545)	-	-	-	-
Contributions non-monetary assets	-	-	-	-	-	-	-
Grants specifically for new/ upgraded assets	(1,271,000)	(2,484,255)	(1,934,957)	(3,403,975)	(4,124,000)	(3,188,000)	(468,000)
Grants for renewal of assets	(187,000)	-	-	-	-	-	-
Grants received in advance - current year	(1,493,000)	(1,493,000)	(1,384,268)	(1,384,268)	-	-	-
Grants received in advance - prior year	1,346,000	1,493,000	1,493,000	1,384,268	-	-	-
Other Adjustment	(2,000)	-	-	-	-	-	-
Underlying Result	385,000	977,031	(328,838)	15,527	69,000	67,000	199,000

Appendix A - Budgeted Financial Statements

Budgeted Balance Sheet as at 30 June 2022

	Actual 2020	Original Budget 2021	Forecast 2021	Budget 2022	2023	Projected 2024	2025
Assets							
Current assets							
Cash and cash equivalents	11,720,000	9,607,705	10,991,363	9,691,371	9,186,097	3,635,497	3,591,897
Trade and other receivables	654,000	538,117	654,000	654,000	654,000	654,000	654,000
Financial assets	-	-	-	-	-	-	-
Inventories	18,000	28,088	18,000	18,000	18,000	18,000	18,000
Other assets	99,000	154,891	99,000	99,000	99,000	99,000	99,000
Total current assets	12,491,000	10,328,801	11,762,363	10,462,371	9,957,097	4,406,497	4,362,897
Non-current assets							
Trade and other receivables	20,000	23,800	20,000	20,000	20,000	20,000	20,000
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	1,599,000	1,841,575	1,768,000	1,873,000	1,978,000	2,083,000	2,188,000
Investment in water corporation	6,061,000	7,994,801	6,061,000	6,061,000	6,061,000	6,061,000	6,061,000
Property, infrastructure, plant and equipment	141,012,000	133,027,917	148,064,325	152,553,493	157,013,178	161,471,778	161,834,378
Intangible Assets	480,000	-	480,000	480,000	480,000	480,000	480,000
Total non-current assets	149,190,000	142,906,093	156,411,325	161,005,493	165,570,178	170,133,778	170,601,378
Total assets	161,681,000	153,234,894	168,173,688	171,467,865	175,527,275	174,540,275	174,964,275
Liabilities							
Current liabilities							
Trade and other payables	1,847,000	1,366,984	1,847,000	1,847,000	1,847,000	1,847,000	1,847,000
Trust funds and deposits	44,000	68,236	44,000	44,000	44,000	44,000	44,000
Provisions	544,000	598,260	544,000	544,000	544,000	544,000	544,000
Contract Liabilities	222,000	-	222,000	222,000	222,000	222,000	222,000
Interest - bearing loans and borrowings	117,000	125,325	125,325	133,712	4,242,000	243,000	255,000
Total current liabilities	2,774,000	2,158,805	2,782,325	2,790,712	6,899,000	2,900,000	2,912,000
Non-current liabilities							
Provisions	2,000	11,860	-	-	-	-	-
Interest - bearing loans and borrowings	890,000	5,864,290	5,864,290	5,730,578	1,488,290	1,245,290	990,290
Total non-current liabilities	892,000	5,876,150	5,864,290	5,730,578	1,488,290	1,245,290	990,290
Total liabilities	3,666,000	8,034,955	8,646,615	8,521,290	8,387,290	4,145,290	3,902,290
Net Assets	158,017,000	145,199,939	159,527,073	162,946,575	167,139,985	170,394,985	171,061,985
Equity							
Accumulated Surplus	43,974,000	49,052,898	45,484,073	48,903,575	53,096,895	56,351,895	57,017,895
Asset Revaluation Reserves	114,043,000	96,147,041	114,043,000	114,043,000	114,043,000	114,043,000	114,043,000
Total Equity	158,017,000	145,199,939	159,527,073	162,946,575	167,139,895	170,394,895	171,060,895

Appendix A - Budgeted Financial Statements

Budgeted Cash Flow Statement for the year ended as at 30 June 2022

	Actual 2020	Original Budget 2021	Forecast 2021	Budget 2022	2023	Projected 2024	2025
Cash flows from operating activities							
Rates	5,477,000	5,344,001	5,505,284	5,868,253	5,956,000	6,015,000	6,075,000
Statutory fees and fines	336,000	209,775	384,636	320,350	320,000	320,000	320,000
User charges and other fines	370,000	226,550	100,445	116,150	116,000	116,000	116,000
Grants	2,963,000	3,044,000	2,623,829	2,982,752	2,983,000	2,983,000	2,983,000
Developer contributions	-	-	-	-	-	-	-
Interest	229,000	97,500	57,426	30,000	30,000	30,000	30,000
Investment revenue from water corporation	44,000	522,684	44,000	105,600	109,000	109,000	109,000
Share of Profits of Associates (Dulverton Waste Management)	51,000	-	-	-	106,000	106,000	106,000
Other receipts	668,000	-	744,406	628,433	612,000	647,000	647,000
Net GST refund/payment	534,000	-	-	-	-	-	-
Payments to suppliers	(2,824,000)	(2,330,509)	(3,085,666)	(3,023,220)	(2,991,000)	(3,018,000)	(2,882,000)
Payments to employees (including redundancies)	(2,864,000)	(2,729,869)	(2,980,718)	(3,055,424)	(3,104,000)	(3,137,000)	(3,170,000)
Finance costs	(73,000)	(73,851)	(53,776)	(56,868)	(48,000)	(40,000)	(51,000)
Other payments	(863,000)	(1,004,370)	(804,330)	(819,402)	(853,000)	(820,000)	(820,000)
Net cash provided by (or used in) operating activities	4,049,000	3,305,911	2,535,536	3,096,624	3,236,000	3,311,000	3,463,000
Cash flows from investing activities							
Payments for property, infrastructure, plant and equipment	(3,966,000)	(12,403,835)	(10,194,431)	(7,675,265)	(7,731,600)	(7,807,600)	(3,731,600)
Payments for intangibles	(56,000)	-	-	-	-	-	-
Proceeds from sale of property, infrastructure, plant and equipment	48,000	-	-	-	-	-	-
Capital grants	1,433,000	2,484,255	1,934,957	3,403,975	4,124,000	3,188,000	468,000
Contributions	25,000	8,000	12,545	-	-	-	-
Net Cash provided by (or used in) Investing Activities	(2,516,000)	(9,911,580)	(8,246,929)	(4,271,290)	(3,607,600)	(4,619,600)	(3,263,600)

Appendix A - Budgeted Financial Statements

	Actual 2020	Budget 2021	Forecast Actual 2021	Budget 2022	2023	Projected 2024	2025
Cash flows from financing activities							
Trust funds and deposits	(24,000)	-	-	-	-	-	-
Proceeds from interest bearing loans and borrowings	-	5,100,000	5,100,000	-	-	-	-
Repayment of interest bearing loans and borrowings	(157,000)	(117,244)	(117,244)	(125,325)	(134,000)	(4,242,000)	(243,000)
Net cash provided by (or used in) financing activities	(181,000)	4,982,756	4,982,756	(125,325)	(134,000)	(4,242,000)	(243,000)
Net increase/(decrease) in cash and cash equivalents	1,351,000	(1,622,913)	(728,637)	(1,299,991)	(505,600)	(5,550,600)	(43,600)
Cash and cash equivalents at the beginning of the financial year	10,369,000	11,230,618	11,720,000	10,991,363	9,691,371	9,185,771	3,635,171
Cash and cash equivalents at the end of the financial year	11,720,000	9,607,705	10,991,363	9,691,371	9,185,771	3,635,171	3,591,571

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2022

Road base and seal

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Intersection Sealing - Gravel to Sealed Road Junctions	Priority Projects Determined Annually	50,039		50,039	-
Sealed Roads - Reseal Program	Annual Allocation	450,347		450,347	-
Unsealed Roads - Resheeting Program	Annual Allocation	350,270		350,270	-
Main St, High St Roundabout, Sheffield	Construct Roundabout (subject to grant funding)	375,289		375,289	-
Wilmot Road	Commence Reconstruction and Safety Improvements	75,058	225,174	300,232	-
West Nook Road	Sheffield Road to Tarleton Street - Road Widening	150,116	50,039	200,154	-
Cradle Mountain Road	Safety Improvements per Rural Road Program Funding		60,046	60,046	-
Browns Hill Road/West Kentish Road Intersection	Safety Improvements		20,015	20,015	-
Tarleton Road	Stabilise 250m long section adjacent Latrobe Council boundary near Jowetts Lane.	95,073		95,073	-
Lake Barrington Road	Removable Speedbumps		27,336	27,336	25,877
Lorinna Access			208,554	208,554	197,425
Sheffield Eastern Town Entry Streetscape			158,456	158,456	150,000
Station Street Extension to Claude Road			5,196	5,196	4,922
Total Road base and seal		1,546,193	754,816	2,301,008	378,223

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2022

Footpaths

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Sheffield Footpath Extensions - Johnson Street	Main Street to Northern End 230m x 1.5m		46,036	46,036	-
Sheffield Footpath Extensions - Main Street	Torquay Street to Kermode Street 320m x 1.5m		70,054	70,054	-
Dowbiggen Street/ Leake Street Footpath	400m of Footpath		80,062	80,062	-
Sheffield Walking Track	Safety Improvements	122,969		122,969	116,213
KGV Park - Footpath			20,163	20,163	19,087
Sheffield Main Street	Historical Walk Concept Design		22,239	22,239	-
Total Footpaths		122,969	238,554	361,523	135,300

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	82,764
Kerb & Channel Extensions Sheffield - Main Street	Northern Side from Dodder Rivulet to Johnston Street (405m)		81,063	81,063	-
Total Kerb & Channel		0	168,492	168,492	82,764

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2022

Car Parks

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
King George V Car Park Resurfacing	Remove dip, asphalt seal and line marking.	186,057		186,057	172,411
Goliath Park Car Park	15 Spaces		89,791	89,791	85,000
Total Car Parks		186,057	89,791	275,849	257,411

Stormwater

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Cnr Albert & Henry Streets Sheffield	Stormwater Replacement		18,419	18,419	17,436
Railton Flood Mitigation Recommendations - Implementation	Implement Entura Recommendations		1,624,093	1,624,093	250,000
Sheffield Bowls Club Northern Side Stormwater	Stormwater extension		33,234	33,234	31,461
Total Stormwater		0	1,675,746	1,675,746	298,897

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2022

Buildings

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Wilmot Youth Centre	Install 2 heat pumps to heat Wilmot youth centre.		8,896	8,896	-
Sheffield Visitor Information Centre	Install access control system		5,560	5,560	-
Kentish Council Office	Install security access control system to reduce reliance on outdated key system.		22,239	22,239	-
Barrington Hall	Roof Replacement	44,479		44,479	-
Railton Recreation Ground	Redevelop Grandstand	77,548		77,548	73,410
Sheffield Visitor Information Centre	Refurbishment		224,062	224,062	170,000
Railton Neighbourhood Centre	Extend Rear of Building		101,630	101,630	59,073
Total Buildings		122,027	362,387	484,414	302,483

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2022

Land Improvements

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Kentish Park - Rebuild Shelter Retaining Wall	Remove trees and rebuild retaining wall and access steps. Replace cracked slab in front of shelter.	70,054		70,054	-
Kentish Park - Sign Plan	Part of the Kentish Park Master Plan		14,011	14,011	-
Kentish Park - Renovate Day Picnic Shelter	Renovate day-use picnic shelter to incorporate the former kiosk area and include seating (2 sets) and two barbeques.		40,031	40,031	-
Lake Barrington Park - Reinstate Overgrown Walking Tracks	Upgrade to AS 2156.1 Class 3 standard (~1m wide, benched, stepped as necessary with water bars)		25,019	25,019	-
Lake Barrington Park	BBQ Facilities & Lighting		38,029	38,029	-
Lake Barrington Park - Formalise Walking Track	Upgrade between campsite and boat ramp to AS 2156.1 Class 3 standard (~1m wide, benched, stepped as necessary with water bars).		15,012	15,012	-
Wilmot Town Entry Signs and Historical Plaques	Updated welcome signs at each end of town and historical plaques that identify important buildings from the past.	10,008	10,008	20,015	-
Wild Mersey Additional Trails	Two new 2km descent trails from Kimberleys Lookout to the car park.		155,676	155,676	-
Kimberly Lookout Development	Create a level surface and include retaining wall and signage.		22,239	22,239	-
Land Purchase	Land adjacent of Redwater Creek Railway		161,086	161,086	152,444
Blacksmiths Lane	Improvements to the ex CBA land.		27,696	27,696	26,218
Sheffield Depot Yard Improvements	Fencing modification, access gate, surfacing areas, shed upgrades.		50,039	50,039	-
Kentish Museum - Whitworth Pounder Gun	Including shelter and signage.		19,204	19,204	-
Railton Bus Shelters			33,328	33,328	31,550

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2022

Land Improvements-Continued

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
KGV Park - Youth Initiatives			32,066	32,066	30,355
Sheffield Recreation Plan	Landscape Action Plan		11,079	11,079	10,487
Wilmot Cemetery	Identified Improvements	7,340		7,340	6,948
KGV Park	Shelter Installation		14,370	14,370	13,599
Wilmot Recreation Ground	Shelter Installation		33,622	33,622	31,931
Goliath Park	Shade Structure Installation		27,696	27,696	26,218
Wilmot Mural	Honeymoon on Mt Rolland		11,078	11,078	10,487
Solar Light and Security Camera	Install at two priority sites.		11,078	11,078	10,487
Narrawa and Wilmot Road	Landscaping the steep bank gradient.		22,156	22,156	20,974
Upgrade Street Bins	Sheffield and Railton	98,009		98,009	51,200
Wild Mersey Mountain Bike Trails	Trail experience upgrades		230,000	230,000	-
Total Land Improvements		185,410	1,004,522	1,189,933	422,899

Miscellaneous

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Wilmot Streetscape Bannercondas			10,967	10,967	10,379
Bannerconda Flags	Replace two sets annually	5,004		5,004	-
Railton Christmas Decorations	Bannercondas, LED lights and garlands	26,687		26,687	-
Total Miscellaneous		31,691	10,967	42,658	10,379

Appendix B - Budgeted Capital Works for the Year Ending 30 June 2022

IT equipment and software

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
IT Workstation Replacements	Replace 30 PCs with Laptops (Kentish Share - 45%)	41,282		41,282	-
I-Pad replacements	Replace 30 I-pads (Kentish share 45%)	18,514		18,514	-
Wide Area Network (WAN upgrade)	Phase 2 including new sites (Kentish share 9 of 19 sites)	30,154		30,154	-
Printer Replacement	Large Multifunction (Kentish share 50%)	2,780		2,780	-
Wi-Fi Access Point Replacement	Kentish share 45%	5,004		5,004	-
Phone System Upgrade	Kentish Share 45%	27,799		27,799	-
Desk Phone Replacement	Kentish Share 45%	21,517		21,517	-
Onesystem Project	Continuation of Stage 2 Implementation	606,509		606,509	100,000
Total IT equipment and software		753,559	0	753,559	100,000

Plant and Equipment

Project	Detail	Renewal	New / Upgrade	Budget	Inc. c/fwd. from 2020/21
Plant-Truck	Truck and Flocon Replacement	161,743		161,743	153,112
Plant-Mower	Ride on mower	22,156		22,156	20,974
Fleet-Manager Vehicle	Manager Corporate & Business Services	23,018		23,018	-
Plant-Backhoe		150,116		150,116	-
Plant-Ute	Green Services	25,019		25,019	-
Plant-Road Broom Trailer		40,031		40,031	-
Total Plant and Equipment		422,083	0	422,083	174,086
Total		3,369,990	4,305,275	7,675,265	2,162,442

Appendix C - Long-term Financial Plan - Estimated Statement of Comprehensive Income

	2020-2021 Budget - Adj	2020-2021 Forecast	2021-2022 Budget	2022-2023 Plan	2023-2024 Plan	2024-2025 Plan	2025-2026 Plan	2026-2027 Plan	2027-2028 Plan	2028-2029 Plan	2029-2030 Plan	2030-2031 Plan	2031-2032 Plan
	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000
Recurrent income													
Rates and service charges	5,343	5,505	5,884	5,956	6,015	6,075	6,135	6,196	6,258	6,321	6,384	6,448	6,512
Statutory fees and fines	210	385	320	320	320	320	320	320	320	320	320	320	320
User fees	227	100	116	116	116	116	116	116	116	116	116	116	116
Government grants	2,645	2,624	2,983	2,983	2,983	2,983	2,983	2,983	2,983	2,983	2,983	2,983	2,983
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	98	57	30	30	30	30	30	30	30	30	30	30	30
Other income	273	744	519	612	647	647	647	647	647	647	647	647	647
Share of net profits/(losses) of Dulverton Waste Authority accounted for by the equity method	51	169	105	105	105	105	105	105	105	105	105	105	105
Investment revenue from TasWater	-	44	106	106	106	106	106	106	106	106	106	106	106
Investment revenue from Dulverton Waste Authority	90		109	109	109	109	109	109	109	109	109	109	109
Total recurrent income	8,937	9,629	10,173	10,337	10,431	10,491	10,551	10,612	10,674	10,737	10,800	10,864	10,928
Capital Items													
Capital grants received specifically for assets	2,484	1,935	3,404	4,124	3,188	468	468	468	468	468	468	468	468
Contributions - cash	8	13	-	-	-	-	-	-	-	-	-	-	-
Contributions - non-monetary													
	2,492	1,948	3,404	4,124	3,188	468	468	468	468	468	468	468	468
Total income	11,429	11,577	13,577	14,461	13,619	10,959	11,019	11,080	11,142	11,205	11,268	11,332	11,396
Recurrent expenses													
Employee costs	2,730	2,981	3,071	3,104	3,137	3,170	3,203	3,236	3,270	3,304	3,338	3,372	3,407
Materials and services	2,330	3,086	3,023	2,991	3,018	2,882	2,817	2,890	2,979	3,036	2,921	2,893	3,034
Impairment of receivables													
Depreciation	2,555	3,142	3,186	3,272	3,349	3,369	3,388	3,407	3,426	3,445	3,464	3,483	3,483
Finance costs	74	54	57	48	40	51	49	47	45	43	41	38	38
Net gain/(loss) on disposal of property, infrastructure plant and equipment	-												
Other expenses	1,004	804	819	853	820	820	820	853	820	820	820	820	820
Total expenses	8,693	10,067	10,157	10,268	10,364	10,292	10,277	10,433	10,540	10,648	10,584	10,606	10,782
Net operating result	2,736	1,510	3,420	4,193	3,255	667	742	647	602	557	684	726	614
Other comprehensive income													
Fair value adjustments on equity investment assets													
Net asset revaluation increment/decrement													
Adjustment for grants received in advance		109											
Share of other comprehensive income of associates and joint ventures accounted for by the equity method													
Comprehensive result - surplus/(deficit)	2,736	1,619	3,420	4,193	3,255	667	742	647	602	557	684	726	614
Underlying Result (Operating Surplus/(Deficit))	244	(329)	16	69	67	199	274	179	134	89	216	258	146

Appendix C - Long-term Financial Plan - Estimated Cashflow Statement

	2020-2021 Budget - Adj	2020-2021 Forecast	2021-2022 Plan	2022-2023 Plan	2023-2024 Plan	2024-2025 Plan	2025-2026 Plan	2026-2027 Plan	2027-2028 Plan	2028-2029 Plan	2029-2030 Plan	2030-2031 Plan	2031-2032 Plan
	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000
Cash Flows from Operating Activities													
Receipts													
Rates	5,343	5,505	5,884	5,956	6,015	6,075	6,135	6,196	6,258	6,321	6,384	6,448	6,512
Statutory fees and fines	210	385	320	320	320	320	320	320	320	320	320	320	320
User fees	227	100	116	116	116	116	116	116	116	116	116	116	116
Government grants	2,645	2,624	2,983	2,983	2,983	2,983	2,983	2,983	2,983	2,983	2,983	2,983	2,983
Interest	98	57	30	30	30	30	30	30	30	30	30	30	30
Other receipts	273	744	519	612	647	647	647	647	647	647	647	647	647
Investment revenue from TasWater	-	44	106	106	106	106	106	106	106	106	106	106	106
Investment revenue from Dulverton Waste Management	90	-	109	109	109	109	109	109	109	109	109	109	109
Net GST refund/payment	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	8,886	9,460	10,068	10,232	10,326	10,386	10,446	10,507	10,569	10,632	10,695	10,759	10,823
Payments													
Suppliers	2,330	3,086	3,023	2,991	3,018	2,882	2,817	2,890	2,979	3,036	2,921	2,893	3,034
Employees	2,730	2,981	3,071	3,104	3,137	3,170	3,203	3,236	3,270	3,304	3,338	3,372	3,407
Finance costs	74	54	57	48	40	51	49	47	45	43	41	38	38
Other expenses	1,004	804	819	853	820	820	820	853	820	820	820	820	820
Total Payments	6,138	6,924	6,971	6,996	7,015	6,923	6,889	7,026	7,114	7,203	7,120	7,123	7,299
Net Cash from operating activities	2,748	2,536	3,097	3,236	3,311	3,463	3,557	3,481	3,455	3,429	3,575	3,636	3,524
Cash Flows from Investing Activities													
Receipts													
Proceeds from sale of non current assets													
Capital Grants	2,484	1,935	3,404	4,124	3,188	468	468	468	468	468	468	468	468
Dividends from associates													
Other	8	13	-	-	-	-	-	-	-	-	-	-	-
Payments													
Asset renewals	3,223	2,861	3,370	1,679	2,425	2,337	1,280	2,064	1,564	4,466	1,864	1,314	3,314
New assets	9,182	7,334	4,305	6,053	5,383	1,395	1,338	1,322	1,322	1,323	1,322	1,322	1,322
Net Cash used in investing activities	(9,913)	(8,247)	(4,271)	(3,608)	(4,620)	(3,264)	(2,150)	(2,918)	(2,418)	(5,321)	(2,718)	(2,168)	(4,168)
Cash Flows from Financing Activities													
Receipts													
Trust Funds and Deposits													
New loans	5,100	5,100											
Payments													
Trust Funds and Deposits													
Loan principal repayments	117	117	125	134	4,242	243	255	268	97	99	101	103	105
Net Cash from (or used in) financing activities	4,983	4,983	(125)	(134)	(4,242)	(243)	(255)	(268)	(97)	(99)	(101)	(103)	(105)
Net Increase/(Decrease) in cash held	(2,182)	(729)	(1,300)	(506)	(5,551)	(44)	1,152	295	940	(1,991)	756	1,365	(749)
Cash at beginning of reporting period	11,231	11,720	10,991	9,692	9,186	3,635	3,592	4,744	5,040	5,980	3,989	4,746	6,111
Cash at end of reporting period	9,049	10,991	9,692	9,186	3,635	3,592	4,744	5,040	5,980	3,989	4,746	6,111	5,363

Appendix C - Long-term Financial Plan - Estimated Statement of Financial Position

	2020-2021 Budget	2020-2021 Forecast	2021-2022 Budget	2022-2023 Plan	2023-2024 Plan	2024-2025 Plan	2025-2026 Plan	2026-2027 Plan	2027-2028 Plan	2028-2029 Plan	2029-2030 Plan	2030-2031 Plan	2031-2032 Plan
	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000
Assets													
Current Assets													
Cash and cash equivalents	9,049	10,991	9,692	9,186	3,635	3,592	4,744	5,040	5,980	3,989	4,746	6,111	5,363
Receivables	538	654	654	654	654	654	654	654	654	654	654	654	654
Financial Assets				-	-	-	-	-	-	-	-	-	-
Inventories	28	18	18	18	18	18	18	18	18	18	18	18	18
Other Assets	155	99	99	99	99	99	99	99	99	99	99	99	99
Total Current Assets	9,770	11,762	10,463	9,957	4,406	4,363	5,515	5,811	6,751	4,760	5,517	6,882	6,134
Non-current Assets													
Trade and other receivables	24	20	20	20	20	20	20	20	20	20	20	20	20
Financial Assets	18	18	18	18	18	18	18	18	18	18	18	18	18
Investment in Dulverton	1,667	1,768	1,873	1,978	2,083	2,188	2,293	2,398	2,503	2,608	2,713	2,818	2,923
Investment in TasWater	7,995	6,061	6,061	6,061	6,061	6,061	6,061	6,061	6,061	6,061	6,061	6,061	6,061
Property, plant and equipment	133,029	148,064	152,554	157,013	161,472	161,834	161,064	161,043	160,502	162,846	162,567	161,720	162,873
Intangible assets	480	480	480	480	480	480	480	480	480	480	480	480	480
Total Non-current Assets	142,732	156,411	161,006	165,570	170,134	170,601	169,936	170,020	169,584	172,033	171,859	171,117	172,375
Total Assets	152,502	168,174	171,468	175,527	174,540	174,964	175,451	175,830	176,335	176,793	177,376	177,999	178,508
Liabilities													
Current Liabilities													
Payables	1,367	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847	1,847
Trust funds and deposits	68	44	44	44	44	44	44	44	44	44	44	44	44
Provisions	598	544	544	544	544	544	544	544	544	544	544	544	544
Contract liabilities		222	222	222	222	222	222	222	222	222	222	222	222
Interest bearing loans and borrowings	125	125	134	4,242	243	255	268	97	99	101	103	105	107
Total Current Liabilities	2,159	2,782	2,791	6,899	2,900	2,912	2,925	2,754	2,756	2,758	2,760	2,762	2,764
Non-current Liabilities													
Provisions	12	-	-	-	-	-	-	-	-	-	-	-	-
Interest bearing loans and borrowings	5,864	5,864	5,730	1,488	1,245	990	722	625	526	425	322	217	110
Total Non-current Liabilities	5,876	5,864	5,730	1,488	1,245	990	722	625	526	425	322	217	110
Total Liabilities	8,035	8,647	8,521	8,387	4,145	3,902	3,647	3,379	3,282	3,183	3,082	2,979	2,874
Net Assets	144,467	159,527	162,947	167,140	170,395	171,062	171,804	172,451	173,053	173,610	174,294	175,020	175,634
Equity													
Accumulated Surplus	48,320	45,484	48,903	53,097	56,352	57,018	57,761	58,408	59,009	59,567	60,250	60,976	61,590
Asset Revaluation Reserves	96,147	114,043	114,043	114,043	114,043	114,043	114,043	114,043	114,043	114,043	114,043	114,043	114,043
Other Reserves													
Total Equity	144,467	159,527	162,947	167,140	170,395	171,062	171,804	172,451	173,053	173,610	174,294	175,020	175,634

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 2022 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 2021/2022 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 2021/2022 financial year provided that the total of the Estimates remains unaltered.

C. RATES AND CHARGES 2021/2022

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 2021 to 30 June 2022:

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 2021 and ending 30 June 2022 consisting of two components:

- (a) a rate of 6.012 cents in the dollar on the assessed annual value of the land; and
- (b) a fixed charge of \$389

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

- i) for the following subcategories of the use or predominant use of the land, as set out in the most recent Land Use Codes provided to Council by the Valuer-General;
 - R5 - Rural residential;
 - R5L- Rural residential with rural classification;
 - R9 - Holiday Home / Shack;
 - R91 - Holiday Home / Shack Private Land; and
 - R10 - Shed/Carportvary the General Rate to 6.613 cents in the dollar on the assessed annual value of the land
- ii) for land used for commercial purposes, vary the General Rate to 9.619 cents in the dollar on the assessed annual value of the land;
- iii) for land used for primary production purposes, vary the General Rate to 6.613 cents in the dollar on the assessed annual value of the land;

- iv) for land used for public purposes, vary the General Rate to 11.424 cents in the dollar on the assessed annual value of the land;
 - v) for land used for industrial purposes, vary the General Rate to 12.745 cents in the dollar on the assessed annual value of the land; and
 - vi) for land used for mining purposes, vary the General Rate to 12.745 cents in the dollar on the assessed annual value of the land.
- 1.3 Pursuant to Section 88A of the *Local Government Act 1993*, Council by absolute majority, sets a maximum percentage increase in the General Rate in respect of all rateable land within the municipal area and fixes the condition which applies in order for a ratepayer to qualify for the maximum percentage increase as follows:
- a. the maximum percentage increase is 5.9%; and
 - b. to qualify for the maximum increase in sub-paragraph (a), the rateable land must not have increased in value as evidenced by a supplementary valuation issued by the Valuer-General effective from a date after 30 June 2020.
- 1.4 Pursuant to Section 88A(1)(b) of the *Local Government Act 1993*, Council by absolute majority, determines that the maximum percentage increase as set in paragraph 1.3(a) above is varied within the municipal area according to the non-use of the land and/or the use or predominant use of land as follows:
- i) for the following subcategories of the use or predominant use of the land, as set out in the most recent Land Use Codes provided to Council by the Valuer-General;
 - V1 – Vacant-Residential;
 - V2 – Vacant-Commercial;
 - V3 – Vacant-Industrial;
 - V4 – Vacant-Englobo/Broad Hectares;
 - V5 – Vacant Rural Residential; and
 - V9 – Vacant-Small crown lease area,
 vary the maximum percentage increase to 8.1%

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 2021 and ending on the 30 June 2022, 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) \$202.36 for 140 litre bin;
 - (ii) \$267.14 for 240 litre bin.
- 2.2 If any land to which the waste management service is made available is the subject of separate rights of occupation which are separately valued in the valuation list under the *Valuation of Land Act 2001* then the charge applies per bin to each separate occupation.
- 2.3 A service charge for the provision of waste transfer station facilities at Sheffield and Wilmot:
- i. A transfer station access fee of \$31.91 for all land to which Council supplies or makes available a waste removal service

- ii. A transfer station access fee of \$117.82 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 \$31.91 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 \$261.42 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 \$61.86 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 0.393272 cents in the dollar of the assessed annual value of such land;
 - ii. for land within the Railton Volunteer Fire Brigade District 0.393272 cents in the dollar of the assessed annual value of such land;
 - iii. for general land 0.369398 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 \$42.00.

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 2021;
 - (ii) the second instalment on or before 31 October 2021;
 - (iii) the third instalment on or before 28 February 2022 and
 - (iv) the fourth instalment on or before 30 April 2022.

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 2021.
- d) Pursuant to Section 130 of the *Local Government Act 1993* a discount on the current year rates and charges of 0.75 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 2021.

5. SUPPLEMENTARY RATES

- (1) If a supplementary valuation is made of any land prior to 30 June 2022 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 2021/22 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 2021/22 financial year as detailed in the Annual Plan.





Kentish Council


**Appendix E
Fees and Charges Schedule 2021/2022**


	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
ANIMAL CONTROL						
Registration (by due date)						
Domestic Dog registration	Annual	D	FREE	\$ 50.00	\$ -	\$ 50.00
# Sterilised dog	Annual	D	FREE	\$ 22.00	\$ -	\$ 22.00
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	D	FREE	\$ 27.50	\$ -	\$ 27.50
Declared Dangerous Dog	Annual	D	FREE	\$ 276.00	\$ -	\$ 276.00
*Declared Restricted Breed Dogs	Annual	D	FREE	\$ 131.00	\$ -	\$ 131.00
Pensioner Rate - One dog per pensioner	Annual	D	FREE	\$ 19.00	\$ -	\$ 19.00
#Guide Dog/Medical Alert Dog		D		FREE		FREE
Registration (after due date)						
Domestic Dog registration	Annual	D	FREE	\$ 55.00	\$ -	\$ 55.00
# Sterilised dog	Annual	D	FREE	\$ 27.00	\$ -	\$ 27.00
#Working dog, # purebred dog, # greyhound or **hunting dog	Annual	D	FREE	\$ 32.50	\$ -	\$ 32.50
Declared Dangerous Dog	Annual	D	FREE	\$ 281.00	\$ -	\$ 281.00
*Declared Restricted Breed Dogs	Annual	D	FREE	\$ 136.00	\$ -	\$ 136.00
Pensioner Rate - One dog per pensioner	Annual	D	FREE	\$ 24.00	\$ -	\$ 24.00
Guide/Hearing dog for the blind/deaf		D		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 31/12/21 will only be charged a 50% pro-rata fee						
New dogs registered after the 31/03/22 will only be charged a 25% pro-rata fee						
Kennel Licences						
Kennel Licence - initial		D	FREE	\$ 82.50	\$ -	\$ 82.50
Kennel Licence - renewal	Annual	D	FREE	\$ 39.00	\$ -	\$ 39.00
Replacement tag		D	GST	\$ 4.55	\$ 0.45	\$ 5.00
Dog complaint deposit		D	GST	\$ 22.73	\$ 2.27	\$ 25.00
Purchase of dangerous dog sign		D	GST	\$ 60.00	\$ 6.00	\$ 66.00
Purchase of dangerous dog collar - small		D	GST	\$ 50.00	\$ 5.00	\$ 55.00
Purchase of dangerous dog collar - medium		D	GST	\$ 54.55	\$ 5.45	\$ 60.00
Purchase of dangerous dog collar - large		D	GST	\$ 57.27	\$ 5.73	\$ 63.00
Purchase of dangerous dog collar - X large		D	GST	\$ 59.09	\$ 5.91	\$ 65.00


 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	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	\$ 364.00	\$ -	\$ 364.00
Permit Authority – multiple dwelling			Exempt		\$ -	\$313 plus 50% Permit Authority fee per additional unit
Class 10 Shed/garage						
Permit Authority			Exempt	\$ 288.00	\$ -	\$ 288.00
Class 2 to 9 – Commercial/Industrial						
Permit Authority			Exempt	\$ 470.00	\$ -	\$ 470.00
Building Administration Levy			Exempt		\$ -	0.1%of estimated cost of works
BCIT Levy (Training)			Exempt		\$ -	0.2%of estimated cost of works
Category 3 Building Works - Notifications (registration & record keeping)						
Class 1 Dwelling			Exempt	\$ 313.00	\$ -	\$ 313.00
Class 10 Shed			Exempt	\$ 207.00	\$ -	\$ 207.00
Class 2-9 Commercial/Industrial			Exempt	\$ 207.00	\$ -	\$ 207.00
Building Administration Levy			Exempt		\$ -	0.1%of estimated cost of works
BCIT Levy (Training)			Exempt		\$ -	0.2%of estimated cost of works
Low Risk Building Works (record keeping)						
Receiving of Form 80 and associated plans			Exempt			No charge
Category 3 and Category 4 Plumbing Works						
Issue of Certificate of Likely Compliance Plumbing / Plumbing Permit						
(includes plumbing proposal assessment and issue of Completion Certificates)						


 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
<p>Class 1 - Dwelling</p>						
<p>Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation – single dwelling</p>						
<p>· Roof drainage/plu,bing (includes 1 mandatory inspection)</p>						
<p>· With sanitary facilities – serviced area (includes 3 mandatory inspections)</p>						
<p>· With sanitary facilities – unserviced area (includes up to 5 mandatory inspections)</p>						
<p>Any additional Inspection</p>						
<p>Multiple dwellings</p>						
<p>Class 10 Shed/garage</p>						
<p>Permit Authority & Plumbing Surveyor – sewer and stormwater drainage & water reticulation</p>						
<p>· Roof drainage (includes 1 mandatory inspection)</p>						
<p>· With sanitary facilities – serviced area (includes 3 mandatory inspections)</p>						
<p>· With sanitary facilities – unserviced area (includes up to 5 mandatory inspections)</p>						
<p>Any additional Inspection</p>						


 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Class 2 to 9 – Commercial/Industrial						
Permit Authority & Plumbing Surveyor			Exempt		\$ -	\$470 < 500m ² floor area
			Exempt		\$ -	\$784 > 500m ² floor area
Plus mandatory Inspections :						
· Roof drainage only (1)			Exempt	\$ 106.00	\$ -	\$ 106.00
· With sanitary facilities –serviced area (includes 3 mandatory inspections)			Exempt	\$ 313.00	\$ -	\$ 313.00
· With sanitary facilities –unserviced area (includes up to 5 mandatory inspections)			Exempt	\$ 753.00	\$ -	\$ 753.00
Each additional Inspection			Exempt	\$ 106.00	\$ -	\$ 106.00
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		\$ -	\$56 per application
Approval by Permit Authority for extension of time to complete Category 4 works			Exempt		\$ -	\$106 per application
Variation to approvals						
Notice of variation to works or change in building surveyor, builder, plumber or other responsible person			Exempt	\$ 56.00	\$ -	\$ 56.00
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


 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Building Certificate						
Application for Building Certificate						
Class 10 building						
Class 1 building						
Additional Functions						
Consent to building on land -S79 Building Act 2016						
Statement of satisfaction for contaminated land-S14 & 58(4) Regulations 2016						
Consent to build over or near a drain S73Building Act 2016						
Consent to occupy a non-dwelling building - S308 Building Act 2016						
Consent to fence off unbuilt land-S309 Building Act 2016						
Consent from Environmental Health Officer under Building Act 2016						
Additional Services						
Providing copies of records, including search for record type and digital copy by email						
Registration of backflow prevention device-per notification						
Advice of intention to perform protection works OR lodgement of plans for protection works						
Inspections and issue of occupancy/completion certificates – expired permits						
Cancellation of Permit within 12 months of lodgement						


 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
<p>CEMETERY FEES</p>						
<p>Wilmot Cemetery</p>						
Reservation fee for future interment	Per Unit	D	GST	\$ 238.18	\$ 23.82	\$ 262.00
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 104.55	\$ 10.45	\$ 115.00
Interment fee for immediate burial	Per Unit	D	GST	\$ 332.73	\$ 33.27	\$ 366.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 47.27	\$ 4.73	\$ 52.00
Provision of plan for burial	Per Unit	D	GST	\$ 47.27	\$ 4.73	\$ 52.00
<p>Wilmot Columbarium (Memorial Wall)</p>						
Reservation fee for future interment	Per Unit	D	GST	\$ 238.18	\$ 23.82	\$ 262.00
Interment of ashes and plaque fee	Per Unit	D	GST	\$ 166.36	\$ 16.64	\$ 183.00
Interment fee for immediate placing	Per Unit	D	GST	\$ 404.55	\$ 40.45	\$ 445.00
<p>Sheffield Cemetery</p>						
Reservation fee for future interment	Per Unit	D	GST	\$ 238.18	\$ 23.82	\$ 262.00
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 104.55	\$ 10.45	\$ 115.00
Interment fee for immediate burial	Per Unit	D	GST	\$ 332.73	\$ 33.27	\$ 366.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 47.27	\$ 4.73	\$ 52.00
Provision of plan for burial	Per Unit	D	GST	\$ 47.27	\$ 4.73	\$ 52.00
<p>Lorinna Cemetery</p>						
Reservation fee for future interment	Per Unit	D	GST	\$ 238.18	\$ 23.82	\$ 262.00
Interment Fee for reserved plots or second burial	Per Unit	D	GST	\$ 104.55	\$ 10.45	\$ 115.00
Interment fee for immediate burial	Per Unit	D	GST	\$ 332.73	\$ 33.27	\$ 366.00
Interment fee for ashes in plot/grave	Per Unit	D	GST	\$ 47.27	\$ 4.73	\$ 52.00
Provision of plan for burial	Per Unit	D	GST	\$ 47.27	\$ 4.73	\$ 52.00
# Family reserved area (4 standard plot sizes)	Per Unit	D	GST	\$ 950.91	\$ 95.09	\$ 1,046.00
<p>* A burial fee is not charged because burial is organised by the Funeral Director</p>						
<p># 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</p>						


 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
<p>COMMUNITY DEVELOPMENT</p>						
<p>Sheffield Visitor Information Centre</p>						
Brochure Advertising - Kentish Business	Annual	D			\$ -	FREE
Brochure Advertising - Non-Kentish Business (DL)	Annual	D	GST	\$ 61.36	\$ 6.14	\$ 67.50
Brochure Advertising - Non-Kentish Business Upgrade from DL to A4	Annual	D	GST	\$ 9.09	\$ 0.91	\$ 10.00
Brochure Advertising - Non-Kentish Business (A4)	Annual	D	GST	\$ 70.91	\$ 7.09	\$ 78.00
Brochure Advertising - Non-Kentish Business (additional brochure)	Annual	D	GST	\$ 29.55	\$ 2.95	\$ 32.50
Website Listing, Social Media Interactions	Annual	D			\$ -	FREE
SVIC Booking Cancellation Fee *	Annual	D	GST	\$ 20.00	\$ 2.00	\$ 22.00
<p><i>* Exemption applies for change of booking dates or if medical certificate is provided</i></p>						
<p>Public Arts Work</p>						
Application fee for expression of interest for installation of Art Work		D	GST	\$ 24.09	\$ 2.41	\$ 26.50
<p>Pavement Encroachment Licence</p>						
Free Standing Signs	Per Sign	D	EXEMPT	\$ 10.50	\$ -	\$ 10.50
Street Dining		D	EXEMPT	\$ 51.50	\$ -	\$ 51.50
Street Vending		D	EXEMPT	\$ 20.50	\$ -	\$ 20.50
Busking Permit	Per Person	D	EXEMPT	\$ 10.50	\$ -	\$ 10.50


 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
ENVIRONMENTAL HEALTH (Public Health Act 1997)						
Places of Assembly		D	EXEMPT	\$ 110.00	\$ -	\$ 110.00
Places of Assembly - temporary events		D	EXEMPT	\$ 55.00	\$ -	\$ 55.00
Pools and Spas-water sampling-excluding analysis fee		D	EXEMPT	\$ 439.00	\$ -	\$ 439.00
Registration of Premises for Public Health Risk Activity - Tattooing establishments (50% registration/50% licence)		D	EXEMPT	\$ 165.00	\$ -	\$ 165.00
Registration of Premises for Public Health Risk Activity - Body Piercing (50% registration/50% licence)		D	EXEMPT	\$ 110.00	\$ -	\$ 110.00
Regulated Systems		D	EXEMPT	\$ 132.00	\$ -	\$ 132.00
Annual Registration of User or Supplier of Private Water (High Risk)	High User	D	EXEMPT	\$ 106.00	\$ -	\$ 106.00
Annual Registration of User or Supplier of Private Water (Low Risk)	Low User	D	EXEMPT	\$ 53.00	\$ -	\$ 53.00
Water Cartage Licence annual inspection fee	Hourly	D	EXEMPT	\$ 159.00	\$ -	\$ 159.00
Domestic water supply sampling - excluding analytical costs		D	GST	\$ 55.00	\$ -	\$ 55.00
Kentish Council owned premises are not charged						
Registration of food business, vehicles & equipment/Licence to Manufacture or sell food (Food Act 2003)						
Charity / Not for Profit - no charge		D			\$ -	FREE
Inspection request		D	EXEMPT	\$ 165.00	\$ -	\$ 165.00
Food business, vehicles & equipment registration - Low Risk		D	EXEMPT	\$ 110.00	\$ -	\$ 110.00
Food business, vehicles & equipment registration - Moderate Risk		D	EXEMPT	\$ 165.00	\$ -	\$ 165.00
Food business, vehicles & equipment registration - High Risk		D	EXEMPT	\$ 219.00	\$ -	\$ 219.00
Food business, vehicles & equipment registration - Seasonal		D	EXEMPT	\$ 77.00	\$ -	\$ 77.00
Food business, vehicles & equipment registration - School Canteen		D	EXEMPT	\$ 77.00	\$ -	\$ 77.00
State-wide temporary food business, vehicles & equipment registration - Low risk (e.g. coffee van)		D	EXEMPT	\$ 110.00	\$ -	\$ 110.00
State-wide temporary food business, vehicles & equipment registration - Medium risk		D	EXEMPT	\$ 165.00	\$ -	\$ 165.00
(Egg stall or food van food preparation at venue or registration of home kitchen if making cakes for stalls)						
State-wide temporary food business, vehicles & equipment registration - High risk (e.g. sushi food van)		D	EXEMPT	\$ 219.00	\$ -	\$ 219.00
Temporary food business, vehicles & equipment registrations (3 or more events)		D	EXEMPT	\$ 55.50	\$ -	\$ 55.50
Temporary (1 day)		D	EXEMPT	\$ 26.00	\$ -	\$ 26.00
Mobile Food Vending Permit						
Annual Fee		D	EXEMPT	\$ 250.00	\$ -	\$ 250.00
Six Months (peak - November to April)		D	EXEMPT	\$ 160.00	\$ -	\$ 160.00
Six Months (off-peak - May to October)		D	EXEMPT	\$ 100.00	\$ -	\$ 100.00

Kentish Council						
Appendix E						
Fees and Charges Schedule 2021/2022						
	Fee Basis	Statutory (S) Discretionary (D)	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	D	GST	\$ 71.36	\$ 7.14	\$ 78.50
Bond Portable Sound System	Per Booking	D	EXEMPT	\$ 100.00	\$ -	\$ 100.00
Portable Sound System	Per Use	D	GST	\$ 52.27	\$ 5.23	\$ 57.50
Portable Town Hall Tables	Per Unit	D	GST	\$ 9.55	\$ 0.95	\$ 10.50
Reserve, Parks and Gardens						
O'Neills Creek Picnic Reserve, Gowrie Park Overnight Stop Area	Per site	D	GST	\$ 9.09	\$ 0.91	\$ 10.00
Sheffield Recreation Precinct RV Overnight Stop Area	Per site	D	GST	\$ 9.09	\$ 0.91	\$ 10.00
MISCELLANEOUS ADMINISTRATION FEES						
Photocopying, black and white – A4 per page	Per Page	D	GST	\$ 0.27	\$ 0.03	\$ 0.30
Photocopying, black and white – A3 per page	Per Page	D	GST	\$ 0.55	\$ 0.05	\$ 0.60
Photocopying, colour - per A4 page	Per Page	D	GST	\$ 0.45	\$ 0.05	\$ 0.50
Photocopying, colour - per A3 page	Per Page	D	GST	\$ 0.91	\$ 0.09	\$ 1.00
Facsimile - per fax	Per fax	D	GST	\$ 4.09	\$ 0.41	\$ 4.50
Laminating - per page	Per Page	D	GST	\$ 3.64	\$ 0.36	\$ 4.00
Bond for hire of projector	Per Booking	D	EXEMPT	\$ 150.00	\$ -	\$ 150.00
Hire of projector	Daily	D	GST	\$ 47.27	\$ 4.73	\$ 52.00
Lectern Hire	Daily	D	GST	\$ 24.09	\$ 2.41	\$ 26.50
Marquee Hire to community organisations only - \$200 bond	Per event	D	GST	\$ 47.27	\$ 4.73	\$ 52.00
Section 132 - rates certificate - (30 fee units)	Per Certificate	S	EXEMPT	\$ 49.50	\$ -	\$ 49.50
Section 337 - Council land information certificate - (132.5 fee units)	Per Certificate	S	EXEMPT	\$ 218.62	\$ -	\$ 218.62

 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
PLANNING FEES						
Development/Use						
Provision of a certificate for no permit required proposals.			Exempt	\$ 50.00	\$ -	\$ 50.00
Signs			Exempt	\$ 207.00	\$ -	\$ 207.00
Minor Residential (Dwelling extensions/outbuildings/associated use & Demolition)			Exempt	\$ 313.00	\$ -	\$ 313.00
Major Residential – new dwelling			Exempt	\$ 430.00	\$ -	\$ 430.00
Multiple dwelling development			Exempt		\$ -	\$784 – up to 4 units
			Exempt		\$ -	\$1567 – over 4 units
Agricultural Shed – Rural Resource zone (storage purposes only only)			Exempt	\$ 313.00	\$ -	\$ 313.00
Commercial/Industrial – expansion to existing (less than \$50,000) and change of use			Exempt	\$ 526.00	\$ -	\$ 526.00
Commerical/Industrial - minor change of use			Exempt	\$ 202.00	\$ -	\$ 202.00
Minor Commercial/Industrial (up to \$500,000)			Exempt	\$ 784.00	\$ -	\$ 784.00
Major Commercial Industrial (over \$500,000)			Exempt	\$ 1,567.00	\$ -	\$ 1,567.00
Visitor Accommodation application (in accordance with Interim Planning Directive No. 6)			Exempt	\$ 255.00	\$ -	\$ 255.00
Discretionary applications - Notification and assessment costs						
All use and development (including demolition) unless Level 2 Activity			Exempt	\$ 329.00	\$ -	\$ 329.00
Level 2 Activity						Cost recovery
Subdivision						
Application not requiring road development			Exempt		\$ -	\$576 plus amount per lot as below
Application requiring road development			Exempt		\$ -	\$733 plus amount per lot as below
Serviced areas			Exempt		\$ -	\$52.00 per lot
Non-serviced areas			Exempt		\$ -	\$157 per lot
Engineering Assessment fee - Engineering works compliance (applied wherever new infrastructure is to be vested to Council)			Exempt		\$ -	\$364 plus \$75 per lot
Development cost not exceeding \$25,000			Exempt		\$ -	\$ 1,047.00
Development costs exceeding \$25,000			Exempt		\$ -	The greater of \$1,000 or 1.5% of assessed value of engineering works

Kentish Council						
Appendix E Fees and Charges Schedule 2021/2022						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
Administration Fees						
Use of corporate seal and Part V Agreements			Exempt	\$ 212.00	\$ -	\$ 212.00
Petition to Amend Sealed Plan			Exempt		\$ -	\$212 plus cost recovery payable where a hearing is required.
Adhesion orders and amendments to sealed plans			Exempt		\$ -	\$ 157.00
Landscape and pavement bond					\$ -	\$50.50 per square metre of site area or 100% of estimated cost (minimum of \$2,000)
Amendment of Permit			Exempt	\$ 150.00	\$ -	\$ 150.00
Amendment of Permit-subdivision				\$ 250.00	\$ -	\$ 250.00
Extension of Permit			Exempt	\$ 116.00	\$ -	\$ 116.00
Payment in lieu of parking provision (per space)			Exempt	\$ 5,227.00	\$ -	\$ 5,227.00
Strata Development Administration Fees						
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan			Exempt	\$ 212.00	\$ -	\$ 212.00
Certificate of Approval, Amendment, Consolidation or Cancellation of Stratum Plan-with engineering referral			Exempt	\$ 324.00	\$ -	\$ 324.00
Certificate of Approval Staged Development Scheme			Exempt	\$ 364.00	\$ -	\$ 364.00
Variation to Staged Development Scheme			Exempt	\$ 313.00	\$ -	\$ 313.00
Planning Scheme Amendments						
Assessment by Council per application (not including Tasmanian Planning Commission costs & advertising fees)					\$ -	\$2613 + TPC lodgement fee & notification costs

 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
TRANSFER STATIONS - SHEFFIELD & WILMOT						
Ratepayer - Sedan/Station wagon (boot area only)		D	EXEMPT		\$ -	FREE
Ratepayer - Green waste only sedan/station wagon (boot area only)		D	EXEMPT		\$ -	FREE
Ratepayer - Ute/Single axle trailer		D	EXEMPT		\$ -	FREE
Ratepayer - Green waste only single axle trailer		D	EXEMPT		\$ -	FREE
Ratepayer - Tandem Trailer		D	EXEMPT		\$ -	FREE
Ratepayer - Green waste only tandem trailer		D	EXEMPT		\$ -	FREE
Ratepayer - Fridge, freezers & air conditioners	Certified ungassed	D	EXEMPT		\$ -	FREE
Ratepayer - Waste oil		D	EXEMPT		\$ -	FREE
Ratepayer - Recyclables/E Waste		D	EXEMPT		\$ -	FREE
Ratepayer - Motor vehicle bodies & all scrap metal		D	EXEMPT		\$ -	FREE
* Commercial - 240 litre bin		D	GST	\$ 3.64	\$ 0.36	\$ 4.00
* Commercial - 1/4 load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 5.45	\$ 0.55	\$ 6.00
* Commercial - 1/2 load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 9.09	\$ 0.91	\$ 10.00
* Commercial - 3/4 load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 13.64	\$ 1.36	\$ 15.00
* Commercial - Full load of standard 6' x4' trailer, ute or tray load		D	GST	\$ 18.18	\$ 1.82	\$ 20.00
* 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	D	GST	\$ 7.27	\$ 0.73	\$ 8.00
Light truck & four wheel drive tyres	Per unit	D	GST	\$ 13.64	\$ 1.36	\$ 15.00
Tractor tyres cut in half (not accepted)	Per unit	D	GST			
Earthmover tyres (not accepted)	Per unit	D	GST			
Truck tyres	Per unit	D	GST	\$ 27.27	\$ 2.73	\$ 30.00
Commercial Operators - Green waste only	Per loose M ³	D	GST	\$ 15.45	\$ 1.55	\$ 17.00
Ratepayer - Waste other than commercial (truck)	Per loose M ³	D	GST	\$ 20.45	\$ 2.05	\$ 22.50
Ratepayer - Mattress (limit 1 per visit)		D			\$ -	FREE
Ratepayer - Mattresses (2 to 5 mattresses domestic only)	Per unit	D	GST	\$ 10.91	\$ 1.09	\$ 12.00
Non Ratepayer - Sedan/Station wagon (boot area only)		D	GST	\$ 10.45	\$ 1.05	\$ 11.50
Non Ratepayer - Ute/Single axle trailer		D	GST	\$ 18.18	\$ 1.82	\$ 20.00
Non Ratepayer - Tandem Trailer		D	GST	\$ 40.00	\$ 4.00	\$ 44.00
Non Ratepayer - Mattress (limit 1 per visit)	Per unit	D	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						

 <p>Kentish Council</p>						
<p>Appendix E Fees and Charges Schedule 2021/2022</p>						
	Fee Basis	Statutory (S) Discretionary (D)	GST Code	Fee	GST	GST Inc.
<p>WILD MERSEY MTB TRAILS</p>						
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



Fees and Charges Schedule 2021/2022

Facility Hire Fees & charges			Fee*	
Bond (refundable)	Damage	Meeting / Activity only - low risk	Nil	
		Function / Event (no alcohol) – medium risk	\$150	
		Function / Event (alcohol sold or consumed) – high risk	\$400	
	Key deposit		\$25	
Hire Charge (per booking)	Hall only	Meeting / Activity only	Per hour (minimum 2 hour)	\$15
			Per day	\$60
		Function / Event	Per hour (minimum 4 hour)	\$25
			Per day	\$160
	Ancillary Room(s) / Community Room	Meeting / Activity only	Per hour (minimum 2 hour)	\$10
			Per day	\$40
		Function / Event	Per hour (minimum 4 hour)	\$20
			Per day	\$100
	Kitchen	Per hour (minimum 2 hour)	\$12	
		Per day	\$50	
	Entire facility	Per hour (minimum 2 hour)	\$80	
		Per day	\$300	
	Pre-event setup – day or night before		Per hour	\$35
	Public Liability Insurance	Meeting / low risk activity only		\$5
Function / Event (no alcohol) / medium risk activity		\$15		
Function / Event (alcohol sold or consumed) / high risk activity		\$50		
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