

Ordinary Meeting

Meeting Date: Tuesday, 25 November, 2025

Location: Council Chambers, City Administrative Building, Bridge Road, Nowra

Attachments (Under Separate Cover)

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Shoalhaven
City Council

Delivery Program Operational Plan

Quarterly Performance Report

2025-26 (*July - September*)

CL25.398 - Attachment 1

Acknowledgement of Country

Walawaani (welcome),

Shoalhaven City Council recognises the First Peoples of the Shoalhaven and their ongoing connection to culture and country. We acknowledge Aboriginal people as the Traditional Owners, Custodians and Lore Keepers of the world's oldest living culture and pay respects to their Elders past, present and emerging.

Walawaani njindiwan (safe journey to you all)

This acknowledgment includes Dhurga language. We recognise and understand that there are many diverse languages spoken within the Shoalhaven.





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All Council's Corporate Planning documents can be sourced from shoalhaven.nsw.gov.au Published by Shoalhaven City Council 2025





“
A place of natural
beauty with
compassionate,
resilient and thriving
communities.
”

Shoalhaven river

“
Our values guide our behaviour and help us live in balance with our unique environment and each other to fulfill our goals. We are committed to behaving and acting in ways that reflect our values.
”



Our values

Respect

We are mindful of and care about the feelings, wishes and rights of others.

Integrity

We are committed to maintain high ethics and standards.

Adaptability

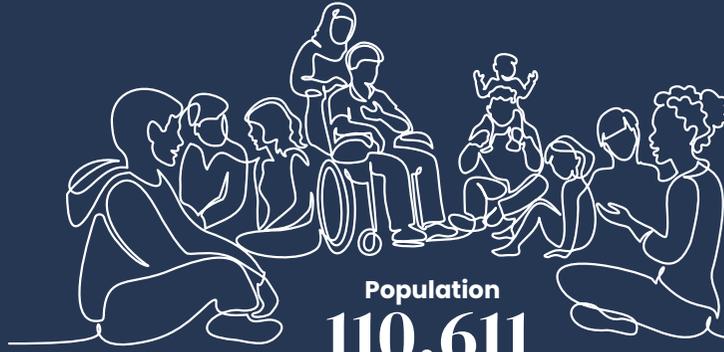
We are ready for change and willing to embrace a new situation.

Collaboration

We enjoy working together to deliver for our community.



Where are we now?



Population
110,611

(ABS ERP 2024)
13.5% born overseas
8.1% need disability assistance

Median age
48

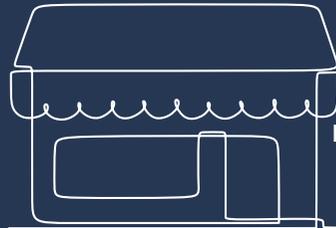
19.2% aged 0-17
36.1% Population of avg. age 60+



Labour Force
49,164

In workforce
50.1%

Unemployed
4.9%



Local Businesses
8,281



Largest Industry
Health care and social assistance



21%
of households are made up of couples with children

18%
Older couples without children

26%
Single person

5.2%
Single parent

Total Households
45,894

25.8% Mortgage
23.1% Renting
3.4% Social housing



6.5%
identify as Aboriginal and Torres Strait Islander



Our councillors

Shoalhaven City Council – Performance Report July - September 2025



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Vacant
Councillor

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Executive and organisational structure



Shoalhaven City Council – Performance Report July – September 2025

This structure was effective from 27 October 2025



Shoalhaven City Council - Performance Report July - September 2025



Shoalhaven's *integrated plan structure*

The integrated plan is developed in conjunction with state and regional plans, the resourcing strategy, other supporting plans, councillors, staff and community.

The community plan for the Shoalhaven over the next ten years is captured in the community strategic plan (CSP). While Council will use the plan to develop its goals and actions, other government and non-government organisations can and will use the CSP to align their activities to meet Shoalhaven's needs.

The resourcing strategy is used to address the budget needs through the long term financial plan, assets required through the asset plan and Council's workforce through the workforce plan. The four-year delivery program objectives are Council's response to the CSP. The one-year operational plan actions details what will be completed over each 12 month period.

This report provides an overview of Council's performance between July and September in delivering the 2025-26 delivery program and operational plan.

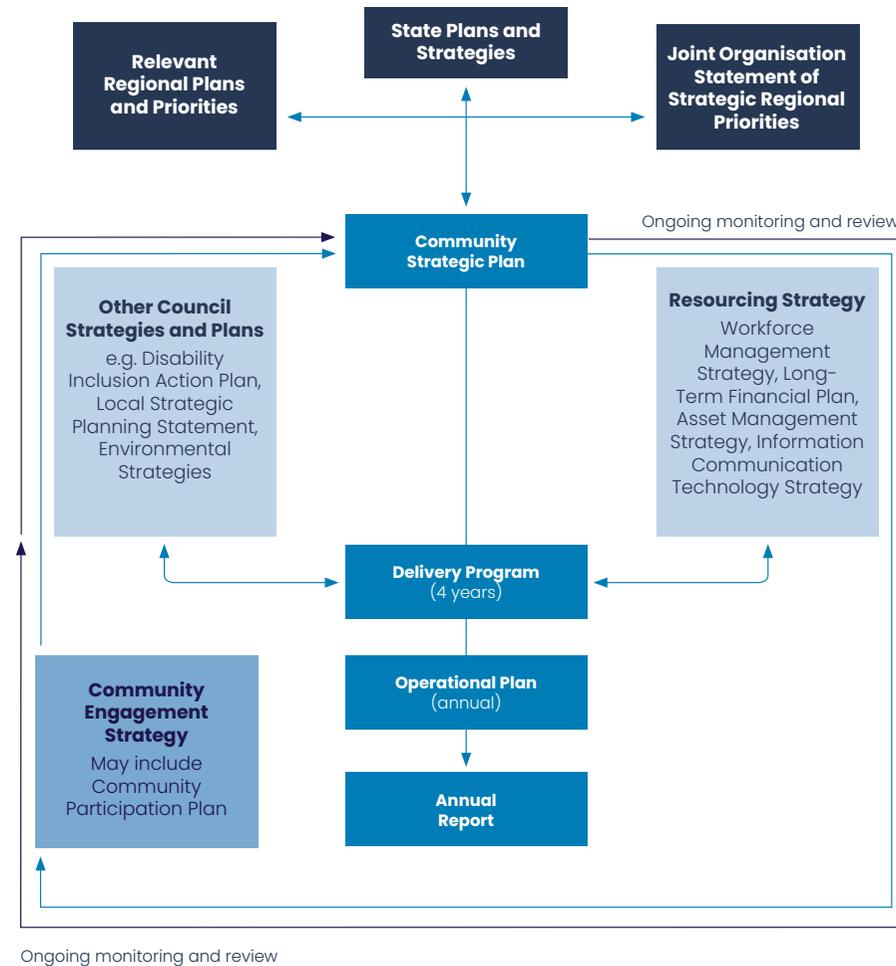


Figure 1. Integrated Planning and Reporting Framework



Performance overview

The following section provides an overview of Council’s progress with delivering on commitments in our Annual Plan.

This report provides a performance update on the 122 deliverables across the four key pillars (themes) and fourteen priority areas to 30 September 2025.

Overall progress shows:



Vibrant, Active and Safe Communities

- 1.1. Community life, civic engagement and community support
- 1.2. Creativity, culture and lifelong learning
- 1.3. Active lifestyles
- 1.4. Safe behaviour and relationships
- 1.5. Preparedness for disasters and emergencies

Sustainable environments and liveable communities

- 2.1. Sustainable management of the natural environment
- 2.2. Liveable neighbourhoods and sustainable development
- 2.3. Safe built environment and business operations

Resilient local economies and enabling infrastructure

- 3.1. Economic opportunity and diversity
- 3.2. Transport facilities and services
- 3.3. Housing for all

Transparent leadership with good governance

- 4.1. Financial sustainability
- 4.2. Transparent leadership
- 4.3. Effective collaboration and engagement



Vibrant, Active and Safe Communities





Progress snapshot

➤ 96% On track

⏸ 4% On Hold



Highlights

- Initiatives undertook that helped raise awareness of community access, inclusion and accessibility needs for the community were NAIDOC Family Funday, Doing It Tough Guide, Thrive Together Pop-Up, Disability Forum and Disability Expo.
- The Shoalhaven Regional Gallery launched HOME, a new partnership with Art Gallery of NSW and the Department of Education Arts Unit, which included workshops with five primary schools across the Shoalhaven and Koori Kids Art After School, an audience development program funded by Museum and Galleries of NSW, with four public schools across the Shoalhaven. These new outreach programs ran alongside existing classes, workshops and events.
- This quarter, project planning under the Playground Renewal Program progressed including: playground renewal and half-court basketball court at Arthur Jones Reserve, Lake Conjola; Moss Vale Road (URA) Stage 3 Open Space, Badagerang and Nowra Riverfront Precinct.
- A range of programs and services were provided to the community for aquatics, health and fitness programs such as Learn to Swim and Squad Programs, Group Fitness Classes, 24/7 gymnasium access, Training For Teens, School aged-fitness programs and classes catered for ageing demographics including Health Moves.
- The Local Emergency Management Officer (LEMO) is working with the LEMC Membership and all stakeholders to identify opportunities to work with them to engage and prepare communities for their risks.

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Our performance for the last 3 months

Number of initiatives which raise awareness of community access and inclusion needs

5 (YTD)

Number of events on Council owned or managed land

47 (YTD)

Attendances at Aquatic and Leisure Centres

222,227

Shoalhaven Regional Gallery attracts

9,339 guests



NAIDOC Family Fun Day



Playground Renewal Program



Learn to swim programs

☰ Vibrant, Active and Safe Communities

✔ Completed
➤ On Track
⏸ On hold
⚠ Requires Attention
🕒 Deferred

KPI Status: 🔴 Critical 🟡 Requires Attention 🟢 On Track

Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
➤ 1.1.1.01 Conduct accessibility audits of public and community buildings						
Access audits planned for completion at two locations: Kioloa Community Centre & Callalla Community Centre. Reports programmed for completion by end of Quarter 3.	Number of accessibility audits of public and community buildings undertaken	Q4	Due Jun 2026		Manager Building & Property Services	
➤ 1.1.1.02 Work with community to foster an inclusive Shoalhaven where everyone has equitable access to opportunities and continue to deliver priorities from the Disability Inclusion Action Plan						
The team provided support, resources and advice to the Disability Expo Committee and at the event itself which saw over 500 people attend. The team provided support to Council's Social Planner for the staff engagement phase of Council's next DIAP (2026 - 2030). Key elements of support included recommending stakeholders, developing principles of engagement of people with disabilities, drafting engagement activities, designing conditions needed for successful engagement and coordinating	Number of initiatives which raise awareness of community access and inclusion needs, and demonstrate best practice in inclusion and accessibility	Count	5	🟢	Manager - Community Connections	NAIDOC Family Funday, Doing It Tough Guide, Thrive Together Pop-Up, Disability Forum, Disability Expo
	Number of initiatives which advocate for and empower community to support equitable access to opportunities	Count	21	🟢	Manager - Community Connections	Advisory Committees and groups, Disability Forum, Community resources, DIAP development

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	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.1.1.03 Develop and monitor implementation of social plans and strategies, and provide advice to improve understanding of social needs and inform decision-making						
	Participated in Project Control Group for the Tourism and Economic Development Strategy. Coordinated annual Reconciliation Australia reporting for the RAP and maintained RAP Yarning and Working Groups to support RAP implementation, with detailed advice to multiple teams. Developed engagement and planning strategy for Council's new Disability Inclusion Action Plan, with internal consultation meetings to ensure Council and Inclusion and Access Advisory Committee support. Hosted a work placement student.	Disability Inclusion Action Plan 2026-2030 launched by 30 June 2026, monitor and report on implementation of the Plan	25%	25%	●	Manager - Community Connections	Planning for engagement and development of the new DIAP is complete, with community engagement scheduled during October and November 2025.
		Monitor and report on implementation of the Reconciliation Action Plan	25%	25%	●	Manager - Community Connections	First IPR reporting is completed (Q1) for staff with RAP actions. Annual feedback has been provided to Reconciliation Australia. Staff with actions have attended Yarning and Working Group meetings to seek advice. Progress updates have been provided to Working Group, and first progress update will be provided to Yarning Group 23/10/2025.
	1.1.1.04 Work with community to improve the recognition, protection and celebration of the diverse community, history and cultural heritage of the Shoalhaven						
	The team supported the delivery of NAIDOC events and activities across the Shoalhaven and Illawarra including the Local Regional NAIDOC Awards 2025, SCC Flag Raising and Family Funday. The team are on the project team for the Jerry Bailey Burial Ground project which looks to work towards a unified community approach to ensure that ancestors buried at the site are properly recognised and memorialised and the story of the history of the site is told.	Number of activities that recognise, protect or celebrate the diverse make up and cultural heritage of the Shoalhaven	Count	6	●	Manager - Community Connections	Aboriginal Advisory Committee, NAIDOC events and activities, Reconciliation Action Plan WG & YG, Jerry Bailey Burial Ground community engagement



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.1.1.05 Facilitate and support the delivery of community and tourism events striving to achieve engaged, activated and liveable communities						
	A 14% increase in events from the same period last year reflects growing community engagement and activation during a traditionally quieter season. Locally organised events, such as regular markets and food festivals played a key role, alongside new large-scale additions including Infamous Cabaret, PBR International, and the 2025 Variety B to B Bash. The Events team continues to facilitate and support tourism and community events by providing resources, guidance, and promotional support, helping to foster vibrant, liveable precincts across the Shoalhaven.	Number of approved events on Council owned or managed land	25	47		Manager – Cultural & Community Services	47 events were approved on council owned or managed land during the reporting period. In addition to this, there were a further 22 events across the Shoalhaven which the events team had interactions with, such as reviewing traffic, supporting Development Applications or providing No Objections. There were an additional 13 approved events / markets cancelled.
	1.2.1.01 Increase visitation to the Shoalhaven Regional Gallery						
	Visitation numbers to the Gallery were 9,339 over Q1. This reporting period began in the middle of an exhibition and therefore did not include the opening. It is expected these numbers will rise over the next reporting period, which includes two exhibition openings, with higher numbers of visitors recorded at the beginning of an exhibition. Overall, the Gallery expects to continue to increase visitation over the year.	Number of visitors to Shoalhaven Regional Gallery	10,000	9,339		Manager – Cultural & Community Services	Visitation numbers to the Gallery were slightly lower in Q1. This reporting period began in the middle of an exhibition. It is expected these numbers will even out over the year with more exhibitions planned for later in the year.
		Number of exhibitions which improve community access to works from the Shoalhaven City Arts Collection	1	2		Manager – Cultural & Community Services	Shoalhaven Regional Gallery held two exhibitions which connected audiences with the Shoalhaven City Arts Collection, Resist the System by Karla Dickens and Fragile World by Sassy Park. Both these exhibitions included works newly purchased for the collection.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	Number of people paying to attend Shoalhaven Regional Gallery public programs	250	285	●	Manager – Cultural & Community Services	The Gallery was involved in workshops with primary and high schools alongside our regular programming with adults and after school and holiday workshops.
	Percentage of visitors 'likely or very likely' to recommend Shoalhaven Regional Gallery	70%	80%	●	Manager – Cultural & Community Services	86% of visitors to the Karla Dickens, Jaz Corr and Nicole Smede exhibitions, and 74% of visitors to Sassy Park, Bonnie Fortune Greene and Jes RR Alexander exhibitions were likely or very likely to recommend the gallery making a total of 80%.
<p> 1.2.1.02 Shoalhaven Entertainment Centre will develop partnerships with theatrical production companies to curate and deliver inclusive annual season of performing arts, events and public programs to service our diverse arts community</p>						
Each calendar year the Shoalhaven Entertainment curates a season of shows. The period July, Aug, Sept 2025 is the 3rd quarter of the 2025 season. There were 4 shows in this period creating partnerships with 4 different production companies. Ranging from childrens shows, Josephine Wants to Dance, to classical works from Arcadia Winds. There were 2 other shows that explored the struggles people have dealing with loss and change, Sultans Kitchen and Shore Break. In conjunction with these performances there were a number of community engagement activities. Post Show Q & A's, Meet and Greet with an authentic curry tasting with the performers, and the provision of Sensory Breakout spaces for patrons with audio sensitivity. Education ticketing was provided to many schools across the LGA to make it more cost effective for schools to attend.	Grow event attendance at Shoalhaven Entertainment Centre	Q4	Due Jun 2026		Manager – Commercial Services	
	Grow ticketed attendance at Shoalhaven Entertainment Centre	Q4	Due Jun 2026		Manager – Commercial Services	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	Shoalhaven Entertainment Centre's Season shows make a positive contribution to cultural life in the Shoalhaven	86%	80.76%	●	Manager – Commercial Services	A Culture Counts survey was sent to all attendees of the 4 Entrepreneurial shows for this period. A total of 51 people responded. The range of results, per show, was from 74% to 95%. With an adjusted average (weighted by attendances) for all shows at 80.76%. Note: 2 of the shows, Sultan's Kitchen (74%) and Shore Break (81%) were difficult subject matter. They were not created to "make a positive contribution". Their purpose was more for information, understanding and empathy on the struggle others go through in life. This clearly reduced the score for this KPI to below the 86% target.
➤ 1.2.1.03 Deliver sustainable and engaging Regional Gallery public programs that showcase the Shoalhaven						
The Gallery launched HOME, a new partnership with Art Gallery of NSW and the Department of Education Arts Unit, which included workshops with five primary schools across the Shoalhaven and Koori Kids Art After School, an audience development program funded by Museum and Galleries of NSW, with four public schools across the Shoalhaven. These new outreach programs ran alongside existing classes, workshops and events.	Shoalhaven Regional Gallery to submit a minimum of two grant applications per year to support programming	Q4	Due Jun 2026		Manager – Cultural & Community Services	
	Percentage of artists with local or other strong connection to Shoalhaven as proportion of Regional Gallery exhibition program	Q4	Due Jun 2026		Manager – Cultural & Community Services	



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.2.1.04 Work towards completion, approval and implementation of Shoalhaven Entertainment Centre's Strategic Business and Marketing Plan						
	Work has progressed toward completions of the Strategic plan. Work has progressed to make the plan more strategic and less prescriptive.	Update the Shoalhaven Entertainment Centre asset management plan to reflect the service level agreement with Building Services by June 2026	Q4	Due Jun 2026		Director – City Services	
	1.2.2.01 Progress project planning for a new Library at Sanctuary Point in line with adopted position of Council						
	Project planning in progress in accordance with MIN25.175. Site investigations completed. Report prepared, including recommendation relating to selection of acceptable subject site, to be considered by the Elected Council at a future Ordinary Council Meeting (anticipated: 28/10/2025).	Develop project documentation for a new library in Sanctuary Point to a level suitable for funding consideration	Count	25%		Manager – Technical Services	Project planning in progress in accordance with MIN25.175. Site investigations completed. Report prepared, including recommendation relating to selection of acceptable subject site, to be considered by the Elected Council at a future Ordinary Council Meeting (anticipated: 28/10/2025). Further progression dependent on decision of Council.

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Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>1.2.2.02 Shoalhaven Libraries will create opportunities for diverse communities to be welcomed and celebrated in appropriate ways through a range of events</p>						
<p>Library events are held at our main branches to create opportunities for diverse communities to be welcomed and celebrated for adults and children alike.</p> <p>- Due to staff shortages some events and programmes have been changed to self-directed which in some instances have seen reduced number of participants.</p>	Number of Library events delivered	125	171	●	Manager – Cultural & Community Services	<p>Library events are held at all our main branches and provide lifelong learning and enjoyment for adults and children alike.</p> <p>Due to staff shortages some events and programmes have changed from staff led to self-directed especially during school holidays where this allows for more activities to be programmed</p>
	Number Library visits	105,000	78,931	●	Manager – Cultural & Community Services	<p>Visitation numbers are lower than previous years due to staff shortages in the Events & Programming Team at Nowra Library and Customer Service Assistants at Ulladulla Library.</p> <p>Staff continue to promote library services and membership, however the team's capacity to facilitate programmes has been severely hindered with reduced staffing across the service.</p>
	Number of Virtual Visits at Council's Libraries	200,000	206,021	●	Manager – Cultural & Community Services	<p>Shoalhaven Libraries provides online services, resources and programs to its community.</p> <p>We continue to see a growth in community members accessing online library resources</p>
	Number of actions implemented from the Shoalhaven Libraries Strategic Plan 2024 – 2027	3	3	●	Manager – Cultural & Community Services	<p>1. Introduced a staff recognition board for all staff to contribute to</p> <p>2. Grant received to continue digitising local heritage newspapers.</p> <p>3. Sought out partnerships with "Living Connected" to provide monthly tech help sessions.</p>
	Percentage increase in Library memberships	Q4	Due Jun 2026		Manager – Cultural & Community Services	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p> 1.2.2.03 Support Parkcare Group Volunteers to improve local parks and reserves</p>						
Support of Parkcare groups recently transferred to Shoalhaven Swim Sport Fitness. New primary contacts within Council have been sent to each Parkcare group. Meetings to be arranged with each group.	Maintain Annual Parkcare volunteer hours	Q4	Due Jun 2026		Manager - Shoalhaven Swim Sport Fitness	
<p> 1.3.1.01 Deliver improved playing surfaces at Precincts and Destination Parks in the Shoalhaven</p>						
<p>Soil testing completed at sportsfields, recommendations to improve soil profiles have been reviewed and application of material complete.</p> <p>Sportfield Aeration program complete.</p> <p>Rye grass sprayed out and broadleaf/ spraying program complete.</p>	Undertake annual Sportsfield Improvement Program	25%	25%		Manager - Shoalhaven Swim Sport Fitness	<p>Fields that have been Aerated- Berry sports complex, Berry showground, Vic Zealand, Bomaderry oval, Bomaderry sports complex, Sharman park, Ray Abood, Bernie Regan, Kangaroo Valley showground .</p> <p>Fields that have been soil tested and nutrients applicated:</p> <p>Berry sports complex, Berry showground, Vic Zealand, Bomaderry oval, Bomaderry sports complex, Sharman park, Ray Abood, Bernie Regan.</p> <p>Fields broadleaf/Bindi- Berry sports complex, Berry showground, Vic Zealand, Bomaderry oval, Bomaderry sports complex, Sharman park, Ray Abood, Bernie Regan, Kangaroo Valley showground. All pools, Jerry bailey, Jerry bailey dog park, Thurgate dog park</p> <p>Added area at Boongaree fertilized.</p>



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.3.1.02 Update the Community Infrastructure Strategic Plan (CISP) to ensure Council's strategy for provision of community infrastructure remains up to date and relevant						
	Methodology: 100% (adopted); Community Infrastructure Audit: 100% complete; Provisioning Benchmarks: 100% complete; Embellishment Matrix: 100% complete; Community Needs (Gap) Analysis: 100% complete; Community Consultation: 75% complete; Draft Recommendations: 100% complete; Draft Implementation Plan: 75% complete. Final Recommendations: 0% complete. Final Implementation Plan: 0% complete. Total project progress: 70% complete.	Deliver a revised edition of the Community Infrastructure Strategic Plan (CISP) by end June 2026	60%	70%		Manager – Technical Services	Methodology: 100% (adopted); Community Infrastructure Audit: 100% complete; Provisioning Benchmarks: 100% complete; Embellishment Matrix: 100% complete; Community Needs (Gap) Analysis: 100% complete; Community Consultation: 75% complete; Draft Recommendations: 100% complete; Draft Implementation Plan: 75% complete. Final Recommendations: 0% complete. Final Implementation Plan: 0% complete. Total project progress: 70% complete.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
1.3.1.03 Implement the Shoalhaven Swim Sport Fitness Business Plan						
<p>Implementation of Actions from Business Plan underway.</p> <p>Customer focus and Marketing plans underway with survey tools currently being assessed for delivery. Brand-building and promotional content around major income streams optimised for platforms and engagement.</p> <p>Improvement to Learn to Swim enrolment, retail payments and Fitness class bookings being investigated.</p> <p>Keyless entry systems to relevant Bookable facilities being implemented.</p> <p>Value adding options and industry trends implement to increase activation and generate revenue.</p> <p>Improvements to the availability of suitably skilled and qualified staff across all functions including in-house training and ongoing recruitment identified.</p> <p>Levels of service identified for Precinct reserve category maintenance.</p>	Identified strategies from Shoalhaven Swim Sport Fitness Business Plan implemented	25%	25%	●	Manager – Shoalhaven Swim Sport Fitness	<p>Implementation of Actions from Business Plan underway.</p> <p>Customer focus and Marketing plans underway with survey tools currently being assessed for delivery. Brand-building and promotional content around major income streams optimised for platforms and engagement.</p> <p>Improvement to Learn to Swim enrolment, retail payments and Fitness class bookings being investigated.</p> <p>Keyless entry systems to relevant Bookable facilities being implemented.</p> <p>Value adding options and industry trends implement to increase activation and generate revenue.</p> <p>Improvements to the availability of suitably skilled and qualified staff across all functions including in-house training and ongoing recruitment identified.</p> <p>Levels of service identified for Precinct reserve category maintenance.</p> <p>Assisting Recreation Planning team with input to development of the CISP for Open Space, Recreation and Sporting facilities.</p> <p>New Point of Sale system selected (implementation in 2026).</p> <p>Commencement of site specific Business Plans for all aquatic facilities Investigations into reducing the use of LPG, converting to electricity underway.</p> <p>Fee Structure - development of a strategy to present to Council on fees and charges for commercial and professional hirers underway.</p>



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.3.1.04 Plan community infrastructure projects in accordance with relevant strategies (such as the Community Infrastructure Strategic Plan) and funding commitments						
	<p>Project planning 100% completed for the following projects listed in the 25/26 DPOP: Playground Renewal Program.</p> <p>Project planning in progress for the following projects listed in the 25-26 DPOP: Playground renewal and half-court basketball court at Arthur Jones Reserve, Lake Conjola; Moss Vale Road (URA) Stage 3 Open Space, Badagerang; Nowra Riverfront Precinct; Sanctuary Point Library (ref. separate report).</p> <p>Project planning in progress for projects to be considered in 26/27 DPOP, including for: Playground Renewal Program and other discrete capital works projects (funding to be confirmed).</p>	Develop community infrastructure projects to a level suitable for funding consideration (ie. to shovel-ready status) in line with strategic priorities	10%	30%	●	Manager – Technical Services	<p>Project planning 100% completed for the following projects listed in the 25/26 DPOP: Playground Renewal Program.</p> <p>Project planning in progress for the following projects listed in the 25-26 DPOP: Playground renewal and half-court basketball court at Arthur Jones Reserve, Lake Conjola; Moss Vale Road (URA) Stage 3 Open Space, Badagerang; Nowra Riverfront Precinct; Sanctuary Point Library (ref. separate report).</p> <p>Project planning in progress for projects to be considered in 26/27 DPOP, including for: Playground Renewal Program and other discrete capital works projects (funding to be confirmed).</p>
	1.3.1.05 Provide a range of programs and services to cater for community demand for aquatics, health and fitness programs						
	Extensive range of services and programs provided for all demographics across Aquatics and Health & Fitness throughout the first quarter at all SSF facilities. This includes Learn to Swim and Squad Programs, a broad range of Group Fitness classes (gymnasium, aqua aerobics and boot camp), Personal Training sessions, 24/7 gymnasium access, Training For Teens and Teen Gym along with other school-aged fitness programs along with programs / classes catered for aging demographics including Health Moves.	Maintain the number of annual attendances at Council's aquatic and leisure centres	175,000	222,227	●	Manager – Shoalhaven Swim Sport Fitness	SSF facilities have enjoyed record visitation numbers for Q1.



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.4.1.01 Support communities to apply to deliver a community-led project on land owned/managed by Council, in accordance with the Community-Led Projects Policy						
	Approximately 20 community-led applications properly submitted to date, with a total preliminary value of approximately \$3M. 15 applications under active assessment.	Publish an online portal for community-led projects on Council's website	100%	100%		Manager – Technical Services	Online application form launched 07/07/2025. In use.
	1.4.1.02 Work with community to improve sense of identity and belonging through the support of relationship building, inclusion and community pride						
	The team have continued to strengthen established relationships through advisory committees and community led initiatives as well as working closely with community organisations and groups on projects such as Thrive Together Pop-Up and Disability Expo. The team have been working closely with the Social Planner to develop the engagement plan for the development of the Disability Inclusion Action plan all of which improve sense of identity and belonging through the support of relationship building, inclusion and community pride.	Number of initiatives supporting community programs and actions	Count	6		Manager – Cultural & Community Services	Primary Homelessness Group, Doing It Tough Directory, NAIDOC Family Funday, Disability Forum, Disability Expo
		Number of community relationships established and maintained (networks, organisations and individuals)	Count	72		Manager – Cultural & Community Services	Advisory Committees, Primary Homelessness Group, Thrive Together Pop-Up, Doing It Tough Guide development, NAIDOC Local Government Regional Awards, ClubGRANTS
		Number of initiatives which support and foster connections in the community	Count	6		Manager – Cultural & Community Services	Advisory Committees, Disability Forum, Thrive Together Pop-Up, NAIDOC events and activities, Disability Expo



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.5.1.01 Coordinate Local Emergency Management Committee (LEMC) meetings and collaborate with combat agencies and functional areas to educate and prepare communities						
	The LEMO is working well to coordinate the efforts of the LEMC Membership as well as working with all of the stakeholders to identify opportunities to work with them to engage and prepare communities for their risks.	Maintain the Emergency Management Plan (EMPLAN) via a review either annually or after a major event	Q4	Due Jun 2026		Manager – Works & Services	
	1.5.1.02 Develop community profiles in consultation with each town and village within the Shoalhaven identifying hazards, critical infrastructure and vulnerable facilities/groups						
	All community profiles are regularly checked and updated, and communities are engaged with, so that they can be prepared.	Number of community profiles developed which identify hazards, critical infrastructure and vulnerable facilities/groups	1	2		Manager – Works & Services	Engaged with Kangaroo Valley and Cambewarra Communities regarding their risks
	1.5.1.03 Liaise with the Rural Fire Service Strategic Planning Committee to deliver assigned and future projects for emergency service facilities as per allocated funding						
	Rural Fire Service Strategic Planning Committee and District Liaison meeting conducted on 16 September 2025. Current projects and matters recorded in minutes. Project Meetings held 9 July, 13 August, 24 September 2025.	Number of RFS Strategic Planning Committee meetings held	Q4	Due Jun 2026		Manager – Building & Property Services	



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.5.1.04 Inspect Asset Protection Zones and fire trails for compliance against bushfire mitigation guidelines						
	All sites checked and prioritised and sent to District Engineers so that the required works can be arranged	Percentage of Asset Protection Zones inspected	35%	55%		Manager – Works & Services	Sites have been inspected as part of Storm damage clean up, boundary marker install, and general site inspection. This is in addition to the Audit being completed to 100% at the beginning of the quarter.
		Percentage of Asset Protection Zones funded for maintenance	70%	93%		Manager – Works & Services	211 sites, 199 funded by RFS. 93% funded by RFS with SCC paying residual.
	1.5.1.05 Annual audit of Council's responsibilities within the Shoalhaven District Bushfire Plan						
	The LEMO, BMO's and Environmental Officers check regularly with the NSW RFS to ensure that we meet our responsibilities.	Audit completed, certified bushfire mitigation works assessed and asset custodians notified of rectification works by June 2026	25%	50%		Manager – Works & Services	Full audit of APZ's carried out and all recommended works identified and prioritised for the financial year within budget limitations.



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	1.5.2.01 Undertake Flood Studies and develop Floodplain Risk Management Studies and Plans						
	Council is currently delivering the Lower Shoalhaven River Floodplain Risk Management Study and Plan, the St Georges Basin Floodplain Risk Management Study and Plan, and the Broughton Creek Flood Study. All projects are progressing in accordance with expected timeline and budget and are set to achieve their objectives.	St Georges Basin Floodplain Risk Management Study and Plan adopted by Council by March 2026	Q4	Due Jun 2026		Manager – Environmental Services	
		Lower Shoalhaven River Floodplain Risk Management Study and Plan adopted by Council by March 2026	Q4	Due Jun 2026		Manager – Environmental Services	
	1.5.2.02 Manage Council's Flood Alert Network						
	Council undertakes ongoing monitoring of existing network to ensure they are always operational, where maintenance is undertaken as required. All gauges will undergo a planned yearly audit to confirm their condition and plan for extensive maintenance/upgrades as required. Old ALERT 1 equipment will be upgraded to ALERT 2 in a prioritised manner subject to available budget. The Nowra water level gauge is planned to be relocated to the Nowra bridge to improve maintenance access and operational reliability.	Percentage of Council's Flood Alert Network operational	Q4	Due Jun 2026		Manager – Environmental Services	





Sustainable environments and liveable communities





Progress snapshot

93% On track

7% Requires Attention



Highlights

- Current projects in the delivery of the Sustainability and Climate Action Plan include Community Renewables Program, Community Emissions Reduction Plan and Emissions Dashboard. There were three environmental campaigns delivered: National Tree Day, Threatened Species Week and Mangrove Ecosystems.
- Shoalhaven Water: The Bamarang to Milton Stage 2 constructability assessment is underway. This project will ensure the security of water to the southern region. Process reviews are also underway for the Berry Sewer Treatment Plant, along with an options assessment for the Northern Recycled Water Plant and the Ulladulla Sewer Treatment Plant design to improve asset resilience and environmental outcomes.
- At the Shoalhaven Animal Shelter, a total of 148 animals were adopted, with 12 subsequently returned, representing a return rate of 8.1% (lower than the 10% target).
- Shoalhaven Water carried out testing of our water supply and results have shown no detectable Per- and Polyfluoroalkyl Substances (PFAS) results.
- Council completed all planned sampling activities under the water quality monitoring program of Shoalhaven’s estuaries, lakes, rivers and beaches. Sampling was carried out across six catchment areas including Shoalhaven River, Jervis Bay, Lake Wollumboola, Burrill Lake, Clyde River and Narrawallee/Millards Creek. Sampling was also undertaken for Environmental Protection Licences at the Shoalhaven Heads Bores and Conjola Bores.

Our performance for the last 3 months

Environmental assessments on Development Applications

43

Invasive weed inspections

577 (ytd)

77

Works in Natural Area Reserves

8.1%

Adopted animal return rate (target 10%)



☰ Sustainable environments and liveable communities

✔ Completed
➤ On Track
⏸ On hold
⚠ Requires Attention
🕒 Deferred
KPI Status
🔴 Critical
🟡 Requires Attention
🟢 On Track

Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
➤ 2.1.1.01 Undertake works within natural area reserves to improve biodiversity						
77 reserves have been worked on during the quarter by either Bushcare volunteers, Council's Bush Regenerators, or contractors.	Number of natural area reserves with works completed towards maintaining or improving condition	Count	77	🟢	Manager – Environmental Services	77 reserves have been worked on during the quarter by either Bushcare volunteers, Council's Bush Regenerators, or contractors.
⚠ 2.1.1.02 Support organisational environmental due diligence						
<p>This action includes the completion of environmental assessments by Council's Land Management Unit to support the activities of Council. For this quarter, there were no Review of Environmental Factors (REF) completed.</p> <p>Land Management has also actively been involved in the DA referral process providing advice on biodiversity matters. 43 Development Application referrals were assessed in the last quarter and there was 6 pre-lodgement referrals completed.</p>	Number of development application referrals for which required assessment of potential biodiversity impacts have been completed	Count	43	🟢	Manager – Environmental Services	43 Development Application referrals pertaining to potential biodiversity impacts were assessed in the last quarter. Additionally, six pre-lodgement referrals were completed.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 2.1.1.03 Implement water quality monitoring program of Shoalhaven's estuaries, lakes, rivers and beaches to ensure the cleanliness of waterways for public and environmental health</p>						
<p>6 catchments were sampled including the Shoalhaven River, Jervis Bay, Lake Wollumboola, Burrill Lake, Clyde River and Narrawallee/ Millards Creek.</p> <p>Sampling was also undertaken for Environmental Protection Licenses at the Shoalhaven Heads Bores and Conjola Bores.</p> <p>Budget cuts have reduced funding for the maintenance/replacement of water quality monitoring equipment. Without this funding replacing existing equipment will be difficult.</p>	<p>Percentage of planned water quality monitoring program completed</p>	<p>25%</p>	<p>25%</p>	<p>●</p>	<p>Manager – Environmental Services</p>	<p>6 catchments were sampled including the Shoalhaven River, Jervis Bay, Lake Wollumboola, Burrill Lake, Clyde River and Narrawallee/ Millards Creek.</p> <p>Sampling was also undertaken for Environmental Protection Licenses at the Shoalhaven Heads Bores and Conjola Bores.</p>
<p>➤ 2.1.1.04 Develop Coastal Management Programs as per the requirements of the NSW Coastal Management Act 2016 and the Coastal Manual</p>						
<p>The Open Coast and Jervis Bay CMP is progressing through Stage 5 - Implementation. The Lake Conjola CMP and the Sussex Inlet, St Georges Basin, Swan Lake & Berrara Creek CMP have both been adopted by Council and submitted to the relevant NSW Minister for Certification (Stage 4). The Lower Shoalhaven River CMP is pending adoption by Council (late October) before it can be submitted to the relevant NSW Minister for Certification (Stage 4).</p>	<p>Implement the CMPs: * Open Coast and Jervis Bay Coastal Management Program (CMP) * Lower Shoalhaven River CMP * Lake Conjola CMP * Sussex Inlet, St Georges Basin, Swan Lake and Berrara Creek CMP</p>	<p>Q4</p>	<p>Due Jun 2026</p>		<p>Manager – Environmental Services</p>	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
2.1.1.05 Prepare new, or review existing Bushcare Group Action Plans in consultation with community						
One Bushcare Group Action Plan was completed – for the Lower Mulgen Creek Bushcare Group. A plan for the Vincentia Bushcare Group is currently being finalised.	Number of Bushcare Group Action Plans reviewed	Q4	Due Jun 2026		Manager – Environmental Services	
2.1.1.06 Undertake all actions required under Council’s responsibility as Local Control Authority for weeds under the Biosecurity Act 2015 (NSW)						
Property inspections are being done as per the priority weeds inspections plan. Control of state and regional priority weeds is being done where required.	Number of private or public properties inspected for state and regional priority weeds	Q4	Due Jun 2026		Manager – Environmental Services	
	Proportion of properties where the required control of state or regional priority weeds is being implemented	100%	100%	●	Manager – Environmental Services	577 priority weed inspections were completed in the quarter. There were 134 infestation reports sent for priority weeds, and 443 ‘Nil Infestation’ inspections.
2.1.1.07 Develop an Urban Greening Strategy						
High resolution canopy data delivered. Strategy specification in draft for market approach in Q2.	Urban Greening Strategy delivered by June 2026	Q4	Due Jun 2026		Manager – Environmental Services	
2.1.2.01 Deliver the Shoalhaven Adaptation Plan						
Delivery of the Shoalhaven Adaptation is ongoing. Risks captured in Council risk management database.	Number of actions delivered from the approved Shoalhaven Adaptation Plan	Q4	Due Jun 2026	●	Manager – Environmental Services	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
2.1.2.02 Deliver the Sustainable Energy Strategy						
Delivery of the Sustainable Energy Strategy is ongoing. Current projects include energy usage dashboards and council-wide solar maintenance contract.	Number of Sustainable Energy Strategy initiatives implemented	Q4	Due Jun 2026		Manager – Environmental Services	
2.1.2.03 Deliver the Sustainability and Climate Action Plan						
Delivery of the Sustainability and Climate Action Plan is ongoing. Current projects include Community Renewables Program, Community Emissions Reduction Plan and Emissions Dashboard.	Number of resourced actions implemented from the Sustainability and Climate Action Plan	5	5	●	Manager – Environmental Services	Round 1 of Community Renewables program delivered. Community emissions profile dashboard created. 3 Environmental campaigns delivered: National Tree Day, Threatened Species Week, Mangrove Ecosystems.
2.1.2.04 Develop a community emissions reduction plan						
Development of plan is ongoing. Engagement workshops and draft plan for community feedback in Q3.	Community Emissions Reduction Plan completed and endorsed by Council by June 2026	25	25	●	Manager – Environmental Services	Work is progressing for the Community Emissions Reduction Plan for completion by Q4 2026.
2.1.3.01 Maximise recycling opportunities at Council's waste facilities						
Range of materials collected for recycling is constantly reviewed and opportunities for improvement are explored. Material Recovery Facility on track to be operational in 2026 which will help to maximise yellow bin recycling.	Commence operation of the West Nowra Material Recovery Facility by December 2025	Q2	Due Dec 2025		Manager – Waste Services	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>2.1.3.02 Review and update Council's Waste Reduction Management Strategy</p>						
<p>Consultation plan has been drafted by SCC consultation team.</p> <p>Revised waste strategy on track for early 2026.</p>	<p>Updated Waste Reduction Management Strategy endorsed by Council by June 2026</p>	<p>Q4</p>	<p>Due Jun 2026</p>		<p>Director – City Services</p>	
<p>2.2.1.01 Finalise the local planning documents to guide the development of the Moss Vale Road North Urban Release Area (URA)</p>						
<p>Development Control Plan (DCP) component adopted by Council 23 Sept 2025. The DCP will become effective on 1 April 2026. Efforts now focused on settling and finalising the infrastructure planning approach, ideally in collaboration with the major landowner group, by this date.</p>	<p>Publication Moss Vale Road North URA local planning documents</p>	<p>Q4</p>	<p>Due Jun 2026</p>		<p>Manager – Strategic Planning</p>	
<p>2.2.1.02 Advance work on planning controls and character statements to help better manage the contribution new development makes to neighbourhood or local character, including completing contemporary development and heritage controls for Berry</p>						
<p>Council resolved in June 2025 to not proceed with Planning Proposal (Local Character) – as such NSW Planning were advised accordingly. It was also resolved that the further work on character statements be considered as part of the Stage 2 work on a new Shoalhaven Landuse Planning Scheme.</p> <p>Berry Draft Development Control Plan Chapter and Planning Proposal (Heritage Items and Conservation Areas) – exhibited for public comment from 6 August till 19 September 2025. Two community 'drop in' sessions held in Berry on 19 August 2025.</p>	<p>Amendment of City-wide Local Environmental Plan to include new heritage items and heritage conservation areas in Berry and publication of a new Development Control Plan Chapter for Berry</p>	<p>25%</p>	<p>70%</p>	<p>●</p>	<p>Manager – Strategic Planning</p>	<p>Draft Development Control Plan Chapter and Planning Proposal (Heritage Items and Conservation Area) formally exhibited from 6 August until 19 September 2025.</p>



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
2.2.1.03 Complete preparation of a new local infrastructure contributions scheme and governance framework						
Preparation of the new Local Infrastructure Contributions Scheme and governance framework progressing. Staff continued to work 'off line' the advance preparation and the internal staff Developer Contributions Advisory Group met 3 times during the report period to assist. New contributions support officer position advertised during the period.	Annual report on progress of preparing the new contributions scheme and governance framework	Q4	Due Jun 2026		Manager - Strategic Planning	
2.2.1.04 Progress resolved Stage 2 work to prepare a new Land Use Planning Scheme for the City						
Proposed adjusted approach to Stage 2 of the new Land Use Planning Scheme work reported to Council for consideration on 26 August 2025 - was deferred to a Councillor Workshop.	Provide quarterly progress reports on a new Land Use Planning Scheme to Council's Strategic Planning Working Party	1	1		Manager - Strategic Planning	Report on progress and suggested approach to Stage 2 of the new Land Use Planning Scheme reported to Council (Not the Strategic Planning Working Party) in August 2025.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>2.2.1.05 Assess and determine development applications within legislative timeframes and community expectations</p>						
<p>Progress Monitoring:</p> <p>Council tracks performance through NSW DA Assessment League tables which are derived from information gathered on the Planning Portal. Shoalhaven is well positioned to meet the Minister’s Statement of Expectations Order, which sets an average target of 105 days for Shoalhaven DA assessments.</p> <p>Current Performance:</p> <p>Significant improvements have been achieved in assessment times. However, challenges remain with incomplete and often complex DAs (applications lacking sufficient information for determination) which often stay in the system for extended periods.</p> <p>Action Taken:</p> <p>To address this, where adequate information is not provided within an acceptable timeframe and conditional approval is not possible, applications will be assessed based on the available information. This procedure has been communicated to industry stakeholders.</p>	<p>Number of Assessment days as per Environmental Planning and Assessment (Statement of Expectations) Order 2024</p>	<p>Q4</p>	<p>Due Jun 2026</p>		<p>Manager – Development Services</p>	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p> 2.2.1.06 Resolve Subdivision and Subdivision Works Certificates to meet applicant and community expectations</p>						
The KPI is on track to be achieved this financial year. Ongoing monitoring of performance will be undertaken to optimise timeframes, noting resourcing and other priorities may affect the result.	Percentage of Subdivision Certificates resolved within 14 days	75%	75%		Manager – Development Services	Percentage of Subdivision Certificates resolved within 14 days are on track.
	Percentage of Subdivision Works Certificates completed in 28 days	65%	64%		Manager – Development Services	Timeframes for Subdivision Work Certificates are close to expectation but require further attention
<p> 2.2.1.07 Provide development compliance services to the community</p>						
Compliance received 119 new requests in the July – September quarter. This consisted of 82 requests for development related issues, 24 requests relating to stormwater concerns and 13 swimming pool requests.	Number of development non-compliance actions completed	Count	24		Manager – Certification & Compliance	Of the 119 requests that came in during the period Compliance completed 24. 21 stormwater issues and 3 development matters were completed.
<p> 2.2.1.08 Provide strategic feedback to NSW Government and others on policies and strategies impacting on strategic land use planning in Shoalhaven</p>						
Submissions and feedback provided to the NSW Government/others on the following during the period: Housing & Productivity Scheme Works in Kind Agreement Guidelines, Draft NSW Heritage Strategy, NSW Planning's Community Participation Plan, New Planning Bill and proposed review of the Illawarra-Shoalhaven Regional Plan. Nowra Strategic Planning Roadmap – Updates sought and release of Discussion Paper requested.	Number of submissions regarding strategic land use made to State Government and others	Q4	Due Jun 2026		Manager – Strategic Planning	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>2.2.1.09 Provide graphics and cartography support to the organisation and issue 10.7 planning certificates and dwelling entitlement certificates in a timely manner</p>						
Range of graphic and cartographic projects undertaken to support the Strategic Planning Team. Total of 1,573 certificates (10.7 certificates = 1561 and Rural Dwelling Entitlement = 12) issued during the period	Number of 10.7 planning certificates and dwelling entitlement certificates issued	Count	1,573	●	Manager - Strategic Planning	Total of 1,573 certificates issued during the period. 10.7 Certificates = 1561 and Rural Dwelling Entitlement Certificates = 12
<p>2.2.2.01 Investigate asset resilience and security of water supply opportunities</p>						
The Bamarang to Milton Stage 2 constructability assessment is underway. This project will ensure the security of water to the southern region. Process reviews are also underway for the Berry Sewer Treatment Plant, along with an options assessment for the Northern Recycled Water Plant and the Ulladulla Sewer Treatment Plant design to improve asset resilience and environmental outcomes.	Develop Bamarang to Milton Stage 2 Project to Construction Phase	25%	25%	●	Manager - Water Asset Planning & Development	A constructability assessment is underway to determine the alignment and construction methodology. Geotechnical investigations are also being completed to inform methodology and alignment.
<p>2.2.2.02 Plan for Sewer and Water infrastructure to support West Culburra and Mundamia Urban Release Areas</p>						
Planning for both the West Culburra and Mundamia subdivisions is well advanced, with design for both project over 80% completed and Construction to commence early 2026.	Deliver Sewer and Water infrastructure concept design to support West Culburra Urban Release Areas	25%	100%	●	Manager - Water Asset Planning & Development	Concept design works now complete, with sewer infrastructure works in detailed design phases, with critical long lead time equipment ordered and team looking to progress with planned procurement of civil contractor in early 2026.
	Deliver Sewer and Water infrastructure concept design to support Mundamia Urban Release Areas	25%	25%	●	Manager - Water Asset Planning & Development	Detailed sewer design is currently at 80% completion. Construction to commence 2026.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
2.2.2.03 Comply with regulatory and assurance framework for local water utilities						
Shoalhaven Water has submitted a request for information. No further response has been provided, and it is expected deemed approval will be granted.	Achieve regulatory compliance for local water utilities	Q4	Due Jun 2026		Manager – Water Asset Planning & Development	
2.2.2.04 Consolidate four Wastewater Treatment Plants within the existing Reclaimed Water Management Scheme to support growth and improve efficiencies and operations						
Options assessment is underway to determine what options are feasible and to provide cost estimates. The options assessment is due to be finalised in December 25, with concept design to follow once the scope is defined.	Undertake concept options and modelling to develop designs for the Coonemia Water Recycling Plant	Q4	Due Jun 2026		Manager – Water Asset Planning & Development	
	Deliver Jervis Bay Territory Pipeline	25%	40%	●	Manager – Water Asset Planning & Development	Project is progressing well, and currently ahead of schedule. Works have commenced onsite and continue to be coordinated with the Department, and key JBT stakeholders/authorities.
	Complete design for Ulladulla Wastewater Treatment Plant upgrade	25%	50%	●	Manager – Water Asset Planning & Development	Design works are progressing well with 80% design works complete and project on schedule for completion early 2026.
2.2.3.01 Delivery of the projects assigned to the Project Delivery team from the approved capital program						
Project Delivery is on track to deliver in-scope projects allocated from the 25/26 DPOP	Proportion of the approved capital budget allocated to the Project Delivery team delivered	10%	10%	●	Manager – Technical Services	10% Achieved



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
➤	2.2.3.02 Undertake required actions to revise suite of Asset Management Plan documents						
	<p>Foundational work has been completed as part of the ongoing review of Council’s suite of asset management plans. A consistent template and structure for the final documents has been determined, providing clarity and alignment across asset classes. Major data improvement initiatives are underway, with a particular focus on building and stormwater assets. Approximately 25% of open space and recreation assets have been scheduled or completed inspection, and a multi-year program of CCTV stormwater inspections has been developed and is about to commence. These early activities are essential to ensuring the long-term success and credibility of the asset management planning process.</p>	Number of Asset Management Plans finalised by June 2026	1	0.70	●	Manager – Technical Services	Commencing development of ‘Roads & Parking’ AMP, including determination of the template. Additional progress toward ‘Bereavement’ and preparation of RFQ for ‘Plant & Fleet’ AMP, seeking potential external consultant development.
➤	2.2.3.03 Implement the funded Building Fire Compliance Action Plan						
	<p>Currently undertaking fire safety assessments of Shoalhaven Regional Gallery and Nowra Library. Action plan items are being developed and remediation work to be scoped.</p> <p>All fire safety measures located within Council buildings are being maintained as funded.</p>	Number of Building Fire Audits Reviewed	Q4	Due Jun 2026		Manager – Building & Property Services	
		Maintain existing Fire Safety measures for Council buildings as funded	Q4	Due Jun 2026		Manager – Building & Property Services	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 2.2.3.04 Ensure serviceability of public amenity buildings to budget and or community expectations</p>						
<p>A. No of complaints (24)</p> <p>B. No of Toilets (133)</p> <p>C. No of days in period (90) approx.</p> <p>Calculation- value= (A/(B*C))*100= 0.2% complaints per toilet per day</p>	<p>Complete public amenity refurbishment or renewals as funded</p>	25%	25%	●	<p>Manager – Building & Property Services</p>	<p>Redesign completed for accessibility improvements to Dolphin Point Public Amenities. Partially funded for completion in 2026, subject to capital budget review in second half of FY 2026.</p>
<p>➤ 2.2.3.05 Review and update the Bereavement Services Business Plan to reflect updated licencing requirements and legislation</p>						
<p>Updating Business Plan to reflect current operational requirements and evolving industry standards and legislation. Consideration of strategic direction of SBSU also to be considered</p>	<p>Bereavement Services Business Plan considered by Council before 30 June 2026</p>	25%	25%	●	<p>Manager – Commercial Services</p>	<p>Updating Business Plan to reflect current operational requirements and evolving industry standards and legislation.</p>
<p>➤ 2.2.3.06 Ensure minimal returns of adopted animals to the Shoalhaven Animal Shelter</p>						
<p>During Q1, a total of 148 animals were adopted, with 12 subsequently returned, representing a return rate of 8.1%. Of the six cat returns, reasons included owner allergies (2), incompatibility with existing pets (2), and relocation issues (2). The six dog returns were attributed to high activity levels (2), behavioural concerns (2), incompatibility with an existing dog (1), and health issues (1).</p>	<p>Percentage of adopted animal return rate</p>	10%	8.10%	●	<p>Manager – Certification & Compliance</p>	<p>During Period 3, a total of 148 animals were adopted, with 12 subsequently returned, representing a return rate of 8.1%. Of the six cat returns, reasons included owner allergies (2), incompatibility with existing pets (2), and relocation issues (2). The six dog returns were attributed to high activity levels (2), behavioural concerns (2), incompatibility with an existing dog (1), and health issues (1).</p>



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
2.2.3.07 Provide excellent customer service for waste and recycling collection services						
The level of complaints is within tolerance of our target for the quarter, as the team continues to strive with Council's contractor to provide excellent customer service. Compliment levels are down, as feedback forms are no longer made readily available with online Waste Service Request completion notifications, relieving some cross department administration burdens. While only a minor source for complaints, these forms had become the main source of compliments for waste and recycling collection services.	Number of justified waste and recycling collection service complaints from customers	75	80	●	Manager – Waste Services	Within tolerance for quarter.
	Number of waste and recycling collection service compliments from customers	5	15	●	Manager – Waste Services	Feedback forms for online Waste Service Requests included 13 very satisfied.
2.2.3.08 Provide potable water supply in accordance with Australian Drinking Water Guidelines						
Shoalhaven Water continues to provide potable water to meet Australian drinking water guidelines	Number of E-Coli incidents encountered through testing program	0	0	●	Manager – Water Operations & Maintenance	Shoalhaven Water have had no E-Coli incidents
2.2.3.09 Monitor and report on Per- and Polyfluoroalkyl Substances (PFAS) levels in all Shoalhaven Water supplies						
Shoalhaven Water carries out testing of our water supplies & results have shown no detectable PFAS results	Undertake testing and reporting for PFAS at Bamarang, Milton and Bendeela Water Treatment Plants	Q4	Due Jun 2026		Manager – Water Operations & Maintenance	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
2.2.3.10 Review and update the Holiday Haven Business Plan to reflect the current operating environment						
Business Strategy document is currently in draft.	Deliver capital works program per adopted Holiday Haven capital plan	Q4	Due Jun 2026		Director – City Services	
	Holiday Haven Business Plan considered by Council before 30 June 2026	25%	50%		Director – City Services	Business Strategy document is currently in draft and will complement the proposed service review.
	Crown Lands plans of management finalised by June 2026	25%	50%		Director – City Services	Plans of Management are currently in draft format awaiting the completion of the Business strategy. The POM received by council for formal adoption and forwarded to crownlands for their endorsement



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>2.3.1.01 Support local networks and encourage knowledge sharing to improve equitable access to information and opportunities</p>						
<p>Weekly DA emails being provided consistently and ad hoc communications around community services or council operations/review of policies.</p> <p>CCB boundary maps looking to be uploaded to Council website - exploring pdf attachment or interactive map option (dependent on staff availability).</p>	<p>Information and opportunities shared with community and ongoing support and guidance for the Community Consultative Body network</p>	<p>Count</p>	<p>30</p>	<p>●</p>	<p>Manager – Cultural & Community Services</p>	<p>Weekly DA reports continue to be provided to CCBs and community groups. Annual Subsidy donations completed with one CCB unresponsive.</p> <p>Previous CCB Executive Meeting Notes were provided, discussed in general meetings and distributed amongst their networks.</p> <p>Southern CCBs (Ulladulla, Tabourie and Burrill Lake) were notified and invited to attend a community event with support services which was shared with their respective communities.</p> <p>Other notifications include information on the Shoalhaven Economic Development and Tourism Strategy and Draft Heritage Strategy for each CCB and their communities to be aware of for comment.</p> <p>Engagement of CCBs on appetite on information regarding Council's Reconciliation Action Plan - Limited response.</p>



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
2.3.2.01 Undertake environmental health regulatory inspections to ensure compliance with legislative standards						
The following Environmental Health inspections were completed during Quarter 1: 301 On-site sewage management systems 180 Food hygiene inspections 84 Skin penetration inspections 2 Underground petroleum storage systems 104 Construction sites audited for adequate sediment and erosion controls	Number of planned environmental health inspections completed	Q4	Due Jun 2026		Manager – Environmental Services	
2.3.2.02 Undertake swimming pool inspections in accordance with the adopted program						
Compliance completed 81 swimming pool inspections in the July – September quarter. Compliance issued 31 certificates of compliance and 24 certificates of non-compliance.	Percentage of planned swimming pool inspections completed	95%	100%	●	Manager – Certification & Compliance	During the period Compliance completed 81 Swimming Pool barrier inspections which is 100% of the planned inspections for that period.
2.3.2.03 Ranger Services undertake proactive patrols in order to meet the needs of the community and Council						
Rangers are on track to meet KPIs for this action. This period fell within the winter months therefore camping and beach patrols are down on previous quarters.	Number of proactive ranger patrols	750	1,063	●	Manager – Certification & Compliance	Rangers completed a total of 1,063 proactive patrols during the period. Of these, there were 564 beach patrols, 198 other patrols (Council Showgrounds, camping hot spots, boat ramps, vegetation vandalism, illegal dumping, asset inspections and inland reserves), 222 proactive parking patrols and 79 school zone patrols.



Shoalhaven City Council - Performance Report July - September 2025

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CL25.398 - Attachment 1



Resilient local economies and enabling infrastructure





Progress snapshot

82% On track

6% On Hold

12% Requires Attention



Highlights

- Year to date Council has submitted 29 grant applications to external funding sources with 5 being reported successful and 23 applications still awaiting outcomes. The successful grants have brought in \$38,297 in additional funding to help deliver projects. The Grants Officer continues to provide an ongoing service to Council, researching and scanning state and federal landscapes and briefing internal teams on funding opportunities that align with strategic projects.
- Shoalhaven Water continues to promote community awareness of the Shoalhaven Water payment assistance scheme with staff attending the Ulladulla Community Expo to engage directly with support agencies and members of the community.
- Invest Shoalhaven website has continued to form the basis of the Tourism and Economic Development communication with industry across the region. In addition to regular news article uploads, monthly and one-off emails are sent to multiple databases, all linking back to the site. During Q1, there were 42 articles uploaded and 8 email campaigns sent to a combined audience of 2,275.
- The Tourism Events team supports off-season visitation by promoting grant opportunities, providing letters of support, and delivering tailored one on one event, marketing and sponsorship workshops. Over the past few months, the team also supported four Precinct Teams (Berry, Huskisson, Sussex Inlet and Nowra) through the Uptown District Acceleration Program, each securing up to \$200,000 in funding support. This funding enables district formalisation, activations, marketing, and placemaking. The team also engages external event organisers to highlight Shoalhaven’s venues for large-scale events.
- Economic Development Staff at Council remain on the steering committee for the Illawarra Shoalhaven Regional Defence Network. This quarter events included updating a capability mapping exercise, training for defence industry businesses, and representation at the i3Net Industry Showcase event

Our performance for the last 3 months

Number of pageviews on Invest Shoalhaven website

2,800

Number of Council grant applications

29 (ytd)

85 (ytd)

Business networking opportunities attended

4.35 stars

Shoalhaven Visitor Centre Rating





Ulladulla Community Expo



Events and networking opportunities



Nowra Visitor Centre

☰ Resilient local economies and enabling infrastructure

✔ Completed
➤ On Track
⏸ On hold
⚠ Requires Attention
🕒 Deferred
KPI Status
🔴 Critical
🟡 Requires Attention
🟢 On Track

Shoalhaven City Council - Performance Report July - September 2025

	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
➤	3.1.1.01 Increase the community awareness of the Shoalhaven Water financial support program and provide additional support and training to all key agencies that administer the Payment Assistance Scheme on behalf of Shoalhaven Water						
	Our staff as part of the annual distribution of payment vouchers to all registered support agencies have directly engaged with each agency to establish the annual program of support. To increase awareness of the support program in our community along with support agencies, our staff attended the Ulladulla Community expo in September and will continue to target community events that we will attend to build community awareness of the support Shoalhaven Water can offer.	Deliver targeted communications and engagement activities to increase awareness of the Payment Assistance Scheme across the community	25%	25%	🟢	Manager Water Business Services	Promotion of our customer support program continued this quarter with staff attending the Ulladulla Community Expo to engage directly with support agencies and members of the community that attended.
➤	3.1.2.01 Actively participate in meetings, events and workshops with external organisations, industry groups and businesses that support growth of the Shoalhaven economy						
	The Economic Development and Tourism Team regularly attend meetings/event/workshops that all contribute to support economic growth. This quarter, some notable interactions included workshops regarding co-location of early childhood centres, The Uptown Accelerator Program, and meetings to attract funding for the Nowra Youth Centre.	Number of external meetings, events and networking opportunities attended or facilitated to support businesses and industry groups	75	85	🟢	Manager Cultural & Community Services	The Economic Development and Tourism Team have attend 85 external meetings/event/workshops (year to date) that all contribute to support economic growth.



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	3.1.2.02 Develop and implement a combined Tourism and Economic Development strategy						
	The Economic Development and Tourism Team are currently in the consultation stage for the development of an Economic Development and Tourism Strategy. Throughout September/October 2025, a community and business survey is open for comment, as well as workshops for key stakeholders.	Deliver a combined Tourism and Economic Development Strategy and Action Plan by December 2025	Q2	Due Dec 2025		Manager Cultural & Community Services	
	3.1.2.03 Support business networks and industry groups to allow businesses and employees to establish, develop and thrive in the Shoalhaven						
	The Economic Development and Tourism Team regularly attend meetings and provide support to the various local business chambers and industry groups. This quarter, it included presenting to the Shoalhaven Business Chamber, attending events of the Sussex Inlet Chamber of Commerce, and presenting economic data to the University of the Third Age.	Number of events and workshops supported by Council's Business Partnership Program	Q4	Due Jun 2026		Manager Cultural & Community Services	
	3.1.2.04 Progress work with the NSW Government and others to unlock the economic growth and employment generating opportunities of zoned but undeveloped land in the South Nowra Employment Precinct						
	Work has not progressed on the possible interim Development Control Plan due to other competing priorities. Also awaiting the release of the NSW Government's South Nowra Precinct Profile and Council to consider the priority of the new Land use Planning Scheme work.	Finalise a draft 'Interim' Development Control Plan Chapter for the South Nowra Employment Precinct to provide general high level guidance on relevant matter	Q4	Due Jun 2026		Manager - Strategic Planning	



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	3.1.2.05 Manage and maintain InvestShoalhaven.com website and email newsletter list as a hub for business communications, investment and economic development opportunities for the Shoalhaven region						
	Invest Shoalhaven has continued to form the basis of the Tourism and Economic Development team's communication with industry across the region. In addition to regular news article uploads, monthly and one-off emails are sent to multiple databases, all linking back to the site. From July 1 - September 30 2025 there were 42 articles uploaded and 8 email campaigns sent to a combined audience of 2,275.	Publish business news, opportunities, blogs and content updates to investshoalhaven.com regularly and grow the business database for email communications	3	3		Manager Cultural & Community Services	The Invest Shoalhaven website is utilised as a business-to-business platform to promote investment, share information, and assist business/community to thrive. 42 news items have been uploaded to the website (year to date) and 3 newsletters sent to local business contacts promoting industry opportunities.
		Grow engagement and pageviews of investshoalhaven.com	3%	33%		Manager Cultural & Community Services	There were 2,800 page views and an event count of 9,000 on investshoalhaven.com in the period 1 July - 30 Sept 2025, which is up from 2,400 views and an event count of 6,800 in the same period for 2024.
	3.1.2.06 Finalise master planning for the Nowra Riverfront Precinct with the assistance of the Nowra Riverfront Advisory Taskforce and actively collaborate with the NSW Government to complete their Strategic Roadmap for the Nowra City Centre						
	Work Progressing with the assistance of the Nowra Riverfront Advisory Taskforce (that met during July 2025) on the following precinct master planning related projects: <ul style="list-style-type: none"> o Homes NSW Mandalay Ave Sub-precinct Planning Proposal. o Regional Precincts & Partnership Program grant funded project. o Nowra Riverfront State Assessed Rezoning Proposal precinct. 	Regular progress reports on the Nowra Riverfront Precinct and City Centre issued to Council	1	1		Manager - Strategic Planning	August 2025 Report to Council on the Strategic Planning Work Program/ Proposed New Landuse Planning Scheme included the Nowra Riverfront Precinct and Nowra CBD projects



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	3.1.2.07 Formulate and implement the Nowra Key Moves Action Plan to support the rejuvenation of Nowra City Centre						
	Initial ELT briefing and Councillor briefing complete. Currently on hold due to staffing capacities and waiting for alignment with State Government led project.	Annual progress report to Council on the Nowra Key Moves Action Plan	Q4	Due Jun 2026		Manager Cultural & Community Services	
	3.1.3.01 Provide advice and support to Council on external funding opportunities that are aligned to strategic objectives						
	Year to date Council has submitted 29 grant applications to external funding sources with 5 x being reported successful and 23 applications still awaiting outcomes. The successful grants have brought in \$38,297 in additional funding to help deliver projects. The Grants Officer continues to provide an ongoing service to Council, researching and scanning state and federal landscapes and briefing internal teams on funding opportunities that align with strategic projects.	Number of Council applications to external grant funding programs	20	29		Manager Cultural & Community Services	YTD there has been 29 x applications submitted requesting \$4,022,157 in funding support for Council approved projects. Council has been actively chasing external funding.
		Number of successful grant applications bringing additional investment into projects/ programs within the Shoalhaven	10	5		Manager Cultural & Community Services	Q1 YTD Performance = 5 x applications successful = \$38,297 of increase revenue into Council during this period.
		Number of grant programs promoted externally to Industry via groups such as chambers of commerce and local community groups	10	16		Manager Cultural & Community Services	Council's Grants Officer continues to work with local business network to promote funding opportunities. YTD Council has shared 16 various funding opportunities with external business and community groups. Council has also supported 10 x Community Led Applications seeking funding for community projects.



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	3.1.3.02 Advocate and participate in projects that will assist in attracting investment and boosting the Shoalhaven economy						
	<p>The Economic Development and Tourism Team are regularly involved in projects focused on investment attraction.</p> <p>This quarter, it included projects at the Albatross Aviation Technology Park and the lots currently listed for sale, meetings with businesses that intent to relocate or expand in the Shoalhaven, and providing comment on DAs/Planning Proposals for major business developments.</p>	Participate in the Steering Committee of the Illawarra Shoalhaven Regional Defence Network and deliver the program of events to promote investment in the Shoalhaven, attract new skills, and build the capacity of the existing Defence Industry	25%	25%		Manager Cultural & Community Services	<p>Economic Development Staff at Council remain on the steering committee for the Illawarra Shoalhaven Regional Defence Network.</p> <p>This quarter, events included updating a capability mapping exercise, training for defence industry businesses, and representation at the i3Net Industry Showcase event.</p>
	3.1.3.03 Maintain Council's Key Projects Advocacy Document as a living prospectus to drive government investment						
	<p>The team compiled and published the one digest of game-changing projects for the region focused on Federal priority areas and on time for the election. The project included an interactive landing page, press release and video overview. This document was the talking point of meetings with Federal Candidates to advocate for the key projects for our City. The document has been distributed and discussed throughout many stakeholder groups via the Mayor and CEO.</p>	Update content of Key Projects Guide, print and distribute to align with Local Government and Federal Election campaigns	1	1		Manager Cultural & Community Services	<p>Last FY The Advocacy document was updated to a small one-page version of game changing projects. This was complemented by a video, press release and meetings with the candidates before the Federal Election.</p>



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	3.1.3.04 Advocate for, and promote the Shoalhaven to assist in attracting investment and boosting the local economy						
	<p>The Economic Development and Tourism Team are regularly advocating for, and promoting the Shoalhaven.</p> <p>This quarter, it included advocacy for weigh limit reductions on Hampden Bridge (Kangaroo Valley), and regularly providing updated content on the Invest Shoalhaven website.</p>	Number of registered businesses in the Shoalhaven	Q4	Due Jun 2026		Manager Cultural & Community Services	
	3.1.4.01 Drive off-season visitation to Shoalhaven with campaigns, partnerships and always-on marketing efforts in order to assist with providing year round jobs, and increasing the value of the visitor economy						
	<p>Data shows that visitor spend is down more than 30% for the year, although visitation remains stable. A reduction in funds for direct tourism marketing has decreased the engagement on shoalhaven.com from 218,000 views to 168,000 views compared to last year. Notably, however, Huskisson took out Gold in the Tiny Tourism Town category at the 2025 NSW Top Tourism Town awards, followed by Silver in the Tiny Tourism Town category at the 2025 national Australia's Top Tourism Town Awards.</p>	Grow unique users to Shoalhaven.com website to in turn drive leads to business listings	5%	0%		Manager Cultural & Community Services	shoalhaven.com attracted 79,580 unique users in the period 1 July - 30 Sept 2025 which is a decrease of 17% year on year. This is due to budget cuts to tourism marketing activity. In addition 18,988 leads to industry were generated from the site directly to businesses with free listings, which is down from 21,805 in the same period for 2024.



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	3.1.4.02 Advocate for and support events coming to Shoalhaven in the off-season to increase visitation, provide employment and boost the visitor economy						
	The Events team supports off-season visitation by promoting grant opportunities, providing letters of support, and delivering tailored one on one event, marketing and sponsorship workshops. Over the past few months, the team also supported four Precinct Teams (Berry, Huskisson, Sussex Inlet, and Nowra) through the Uptown District Acceleration Program, each securing up to \$200,000 in funding support. This funding enables district formalisation, activations, marketing, and placemaking. The team also engages external event organisers to highlight Shoalhaven's venues for large-scale events.	Number of meetings, discussions and networking with event holders / businesses to encourage and support off-season events in Shoalhaven	5	41		Manager Cultural & Community Services	The events team continue to meet regularly with local event organisers in the region to provide strategic advice and assist with the event application process. This month the team participated in 41 in person meetings with organisers. This included a range of existing and new organisers across the region.
		Number of 'Letters of Support' written to assist event organiser's grant applications for events in the Shoalhaven	Q4	Due Jun2026		Manager Cultural & Community Services	



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	3.1.4.03 Deliver Visitor Servicing Strategy including operational centres, mobile tourism services, industry support and merchandise sales						
	Shoalhaven Visitor Services continued delivering the Visitor Servicing Strategy this quarter. Over 11,000 guides were distributed to local operators, strengthening community and industry connections. The Box Office processed \$142,311.44 in counter and phone ticket sales, while VIS staff supported 50 Entertainment Centre events with concierge and counter services. Nowra and Ulladulla centres operated steadily, with two families visiting local businesses to stay informed. Merchandise sales reached \$12,490.10, led by Nowra's strong retail performance. These efforts reflect ongoing commitment to high-quality service, regional promotion, and industry support across operational centres, mobile servicing, and retail channels.	Maintain a high quality of service and achieve Google business reviews above 4 stars for the Shoalhaven Visitor Centre	4	4.35		Manager Cultural & Community Services	This quarter, Nowra and Ulladulla Visitor Centres continued to deliver excellent service, maintaining strong Google ratings of 4.3 and 4.4 stars, respectively, for a consistent average of 4.35 stars
		Increase total merchandise sales across all Shoalhaven Visitor Service sales channels	\$15,000	\$12,490.10		Manager Cultural & Community Services	Quarter 1 merchandise sales totalled \$12,490.10, falling short of the \$15,000 target, largely due to reduced operational hours at both centres while targets remained unchanged.



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	3.2.1.01 Maintain a priority list of road, drainage and path renewal and upgrade projects						
	<p>Renewal Projects</p> <ul style="list-style-type: none"> - Road Reseal & Renewal Program (4-year horizon). - Paths program pending path condition survey data. - Drainage program in development. <p>New and Upgrade Projects</p> <ul style="list-style-type: none"> - Roads to be part of the in-development Road & Network Safety Plan. - Paths projects listed in the Active Transport Strategy. - Drainage program in development. 	Develop road, drainage and path projects to a level suitable for funding consideration in line with strategic priorities	10%	35%		Manager – Technical Services	Projects include Parson St - Ulladulla Drainage, Multiple Bus shelters and Ulladulla Boatramp Upgrade
	3.3.1.01 Implement the short-medium term actions in the adopted Shoalhaven Affordable Housing Strategy and advance the preparation of a Settlement/Housing Strategy for the City						
	Initial meeting of the Shoalhaven Affordable Housing Action Taskforce held on 22 Sept 2025 and dialogue commenced on prioritisation of the short term actions. Report on the overall Landuse Planning Scheme work (inc. new Housing Strategy) considered by Council in August 2025 - deferred to a briefing (held Oct 2025).	Publish annual Progress Report on the actions in the Shoalhaven Affordable Housing Strategy	Q4	Due Jun 2026		Manager - Strategic Planning	



Shoalhaven City Council - Performance Report July - September 2025

📷 Cambewarra Mountain



Transparent leadership with good governance

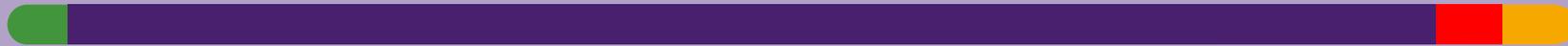




Progress snapshot

✓ 2% Completed

➤ 92% On track ⏸ 3% On Hold ⚠ 3% Requires Attention

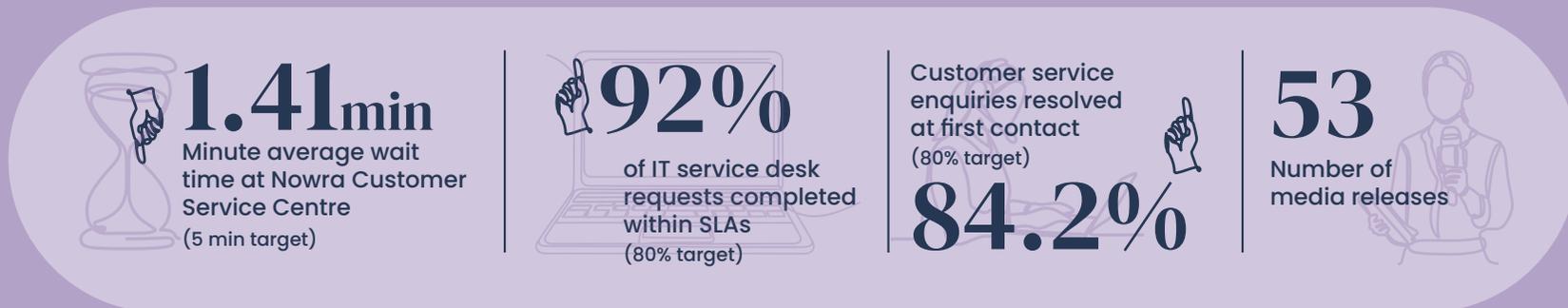


Highlights

- Council held the opening of the Manyana Fire Station with the Mayor, local MPs and the local RFS representatives with more than 90 people attended.
- A number of Strategic WHS initiatives were implemented including, Exclusion Zone safety audits conducted across four sites in addition to twenty-four inspections and site visits. The high risk permit books have been successfully introduced, along with the Mental Health Mates program.
- This quarter, the average speed of answer in the Customer Contact Centre was 38 seconds, and the average wait time at the Nowra Customer Service Counter was 1 minute and 41 seconds. The calls abandoned rate is 3%, which is an excellent result as industry standard is 7%. Customer Services are consistently achieving 80% first contact resolution.
- Council hosted the annual NAIDOC Week Flag Raising event in early July, which involved community, staff and civic leaders. This year featured three performances by the Aboriginal women's choir, Mudjingaal Yangamba and traditional dances by Doonooch and Gadhungal Marring. More than 100 people attended the event along with local media.
- Media was issued and run locally on community engagement projects including the Community Infrastructure Strategic Plan, the Tourism and Economical development survey, a Lake Conjola Playground and the Development Control Plan heritage controls in Berry. Projects also promoted included footpaths and pedestrian crossings at Dolphin Pt and Huskisson, the Materials Recovery Facility and the Wool Rd.

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Our performance for the last 3 months





NAIDOC flag raising event



Nowra Customer Service Counter



Opening of the Manyana Fire Station

☰ Transparent leadership with good governance

✔ Completed
➤ On Track
⏸ On hold
⚠ Requires Attention
🕒 Deferred

KPI Status: 🔴 Critical 🟡 Requires Attention 🟢 On Track

Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
✔ 4.1.1.01 Annual review and update of Council's Workforce Plan to ensure strategies are updated and implemented						
The review of the workforce plan was completed in October 2025	Number of Equal Opportunity Plan initiatives implemented	Count	1	🟢	Manager - People & Culture	A new Equal Opportunity Management Plan for 2026 to 2029 has been developed.
	Percentage of staff with updated Performance Development Plan	Q4	Due Jun 2026		Manager - People & Culture	
➤ 4.1.1.02 Implement initiatives identified in the Work Health Safety & Injury Management Strategic Business Plan						
Exclusion zone safety audits were conducted across 4 sites in addition to 24 inspections and site visits. The high risk permit books have been successfully introduced, along with the Mental Health Mates program. The OneCouncil solution for Inspection, Testing and Monitoring has commenced with most areas having completed their plans.	Number of Strategic WHS Plan initiatives implemented	2	2	🟢	Manager - People & Culture	Plan is tracking in accordance with schedule.
	Reduction in Lost time Injury Frequency Rate compared to previous 3 year period	Q4	Due Jun 2026		Manager - People & Culture	

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Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.1.1.03 Provide support and advisory services such as recruitment, staff performance management, industrial relations and reward and recognition</p>						
The People & Culture team has continued to support the organisation through a range of human resource services, including recruitment, staff performance management, and workplace relations. This quarter saw active engagement in several complex matters, reflecting our commitment to fostering a fair, accountable, and high-performing workforce. Recruitment activity remained strong, ensuring key roles were filled efficiently to support operational needs and service delivery.	Number of workplace change initiatives implemented	Count	2	●	Manager - People & Culture	The People & Culture and Procurement workplace changes in the City Performance directorate were tabled at the August Consultative Committee meeting.
<p>➤ 4.1.1.04 Provide training and development opportunities to support staff to improve and develop in their roles</p>						
Training and development opportunities are continually being reviewed. In this quarter Council secured two additional Cadet positions and supervisor training secured through the Office of Local Government Fresh Start Program.	Annual training plan implemented by June 2026	Q4	Due Jun 2026		Manager - People & Culture	
<p>➤ 4.1.1.05 Implement an effective business partnership structure in supporting corporate information systems</p>						
Information Systems Business Partners are continuing to work with the business as required. Business Partners are active in contacting departments regularly to ensure their business needs are being met.	Number of Information and Communication Technology (ICT) Steering Committee meetings facilitated	1	1	●	Chief Information Officer	ICT committee meeting 30 Sept 2025



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
4.1.1.06 Provide spatial services including Council's cadastre and land information maintenance, online GIS, mapping systems integration, road and place naming and property addressing						
Achievements completed during the period include: - Engaged ESRI to plan for 11.5 upgrade - Project to transition from ArcMap to ArcGIS Pro (ArcMap retirement 1 March 2026) - Established a GIS working group with key business units to foster collaboration, alignment, and shared purpose. - Conducted GIS enquiries for Shoalhaven Water asset team - Applied the new changes on Asset GIS layers model - Processed Road Naming and Addressing applications in timely manner. - Maintained Council's Cadastre, and processed Land and Property creation in GIS and OneCouncil.	Percentage of Addressing and Road Naming applications processed within 7 days	100%	95%		Chief Information Officer	Stats for this quarter: 95% of Addressing & Road Naming applications have been processed within 7 days, consisting of 289 addressing allocations & 3 Road Naming Applications.
	Percentage of registered plans processed within 2 days of Land Registry Services notification	100%	100%		Chief Information Officer	100% of registered plans processed within 2 days of Land Registry Services notification. In total 171 lots mapped in GIS and recorded in OneCouncil for this quarter



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
4.1.1.07 Maintain and improve Council's corporate business systems to ensure legislative compliance, effective operation and security						
Access to OneCouncil is regularly reviewed and optimised to ensure it remains secure and aligned with staff delegations and privacy obligations, while enabling employees to effectively carry out their assigned responsibilities. System operations and maintenance continue to comply with contractual and legislative requirements. To support this, the CIS Manager has established a technical working group focused on reviewing report queries, managing report creation permissions, and strengthening governance. This ensures reports are developed with integrity and do not compromise system performance.	Complete the OneCouncil Regulatory implementation for in scope processes (i.e Certificates, Post Consent/ Section 68, Health/Licensing, Enforcements, Application Tracker) by June 2026	25%	100%	●	Chief Information Officer	Food Shop Inspections implemented in July 2025. Swimming Pool Barrier Register implemented Aug 2025. Fire Safety on track for implementation November 2025 DA Tracker requires an exemption and contract to be signed by end of Oct. Commencement of project delayed until Feb 2026 due to other priorities in City Development
	Council software licences renewed within budget in a timely manner and compliance maintained	100%	80%	●	Chief Information Officer	Software licensing is reviewed quarterly to ensure Council's licences remain relevant, actively used, and cost-effective. The ESRI upgrade was not budgeted for in Quarter 3, and additional charges from TechnologyOne are currently under dispute. Some savings have been identified in ESRI and AutoCAD licensing.
	Ensure core information systems are regularly upgraded to ensure currency and effective operation (i.e OneCouncil and Content Manager)	0	100	●	Chief Information Officer	OneCouncil upgrade scheduled for Dec 2025. Testing to commence in Nov. Content Manager upgrade due end of Oct. Considerable work was carried out to upgrade integrated systems as well such as InfoCouncil, Objective connect and internal work to update SDK's for inhouse built products. ESRI upgrade planned for March 2026

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Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
4.1.1.08 Provide effective, secure and efficient record keeping frameworks and services to meet strategic, legislative and operational requirements of the organisation						
Council continues to meet its record keeping obligations in an increasingly challenging environment. Statistical monitoring is showing correspondence processing times remained stable during this period.	Number of staff training sessions on electronic document management systems and processes delivered	3	8		Chief Information Officer	Successfully delivered records management training to staff with the IS&T training and adoption officer. Searching - Advanced Content Manager (TRIM) 8 July 2025, 2:30 PM 8 July 2025, 3:30 PM Advanced Content Manager (TRIM) Titling 23 July 2025, 2:00 PM 23 July 2025, 3:00 PM Searching - Advanced Content Manager (TRIM) 24 July 2025, 10:00 AM 24 July 2025, 11:30 AM Advanced Content Manager (TRIM) Titling 29 July 2025, 10:00 AM 29 July 2025, 11:00 AM Searching - Advanced Content Manager (TRIM) 5 August 2025, 2:00 PM 5 August 2025, 3:30 PM Content Manager (TRIM) - Introduction & Basics (face to face) 13 August 2025, 9:30 AM 13 August 2025, 12:30 PM Advanced Content Manager (TRIM) Titling 14 August 2025, 3:00 PM 14 August 2025, 4:00 PM Content Manager (TRIM) - Introduction & Basics (face to face) 16 October 2025, 9:30 AM 16 October 2025, 12:30 PM

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Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.1.1.09 Provide efficient and secure Information Technology Support Services and Systems</p>						
Information Technology Support and Services have continued to operate efficiently and securely throughout the reporting period. There were no significant system outages or reported cybersecurity incidents, ensuring uninterrupted service delivery to the community and internal operations.	Percentage of service desk requests completed within service level agreements	80%	92%	●	Chief Information Officer	Q1, Level 1 and Level 2 IT Support requests - 2108 incidents and requests resolved with 92% being within the KPI. YTD = 92% 2108 Requests 1944 SLA Met Q1 = 92% 2108 Requests 1944 SLA Met
	Critical systems Up Time	100%	99.90%	●	Chief Information Officer	No major outages outside maintenance windows occurred with critical systems during last quarter resulting in no significant loss in productivity.
	Maintain satisfaction score for completed service desk requests	95%	100%	●	Chief Information Officer	Q1 IT Support Satisfaction Score 100% 575 tickets surveyed, 521 rated Excellent, 51 rated Good, 3 rated OK, 0 rated Bad YTD IT Support Satisfaction Score 100% 575 tickets surveyed, 521 rated Excellent, 51 rated Good, 3 rated OK, 0 rated Bad
<p>➤ 4.1.1.10 Council's principles of Financial Sustainability are considered in financial decision making</p>						
Council's Budget for 2025/26 was prepared taking onto consideration the requirement to improve the bottom line by \$7M. The Quarterly Budget Review for September 2025 including budget variances and adjustments are being completed taking financial sustainability into consideration.	Improvement in Operating Performance Ratio (OLG Measure)	Q4	Due Jun 2026		Chief Financial Officer	



	Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	4.1.1.1 Meet legislative and statutory requirements for financial reporting						
	<p>Council's draft 2024/25 financial statements were provided to the Audit Office of NSW (AO) on 10 September 2025 for audit.</p> <p>The audit is progressing and staff are working with the AO to provide information requested.</p> <p>The AO will present their Engagement Closing Report to ARIC on 27 October 2025.</p>	Annual audited statement adopted without qualified comments by October 2025	Q2	Due Dec 2025		Chief Financial Officer	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.1.1.12 Coordinate delivery of the agreed financial sustainability initiatives, and realise the committed savings in the Sustainable Financial Futures Plan, to achieve the vision of being a financially sustainable organisation</p>						
<p>Council resolved to adopt a FY26 budget with \$7m in general fund operational savings, through reductions in salaries and materials and contracts budgets. This has put the organisation on track to deliver the savings committed in the Sustainable Financial Futures Plan (SFFP).</p> <p>Progress on the Financial Sustainability actions outlined in the SFFP has continued this quarter, across the service review program and implementation of 3% challenge ideas.</p> <p>The service review of the Bereavement Services business has concluded and preparations are underway for an expression of interest (EOI) process as the first step in assessing the potential benefits of outsourcing some or all of our crematorium and cemetery services.</p> <p>The 3% challenge, where staff identify ways for the organisation to be financially sustainable, has continued to deliver results this quarter. Highlights include a review of the vehicle funding arrangement for the Shoalhaven Central Mobile Preschool, an installation of in-house Internet of Things (IoT) devices on Pressure Sewer Units and a removal of the Section 64 discount.</p>	<p>Regular monthly updates outlining progress against the Sustainable Financial Futures Plan provided on financial sustainability website</p>	3	3	●	Project Manager - Financial Sustainability	3 monthly updates outlining progress against the Sustainable Financial Futures Plan were provided on financial sustainability website this quarter.
	<p>Achieve a minimum of \$10 million in operational savings over the next four years, through \$7 million in FY26, and a further \$1 million per annum in FY27, 28 and 29</p>	Q4	Due Jun 2026		Project Manager - Financial Sustainability	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>4.1.1.13 Complete review and update of the key strategic business documents and plans of Shoalhaven Water as required under the Regulatory and Assurance framework for local water utilities</p>						
Final draft of Strategic Business Plan for Shoalhaven Water being finalised to be presented to Council for review and endorsement in coming months	Development of long term financial model for both Water and Sewer funds	Q2	25%	●	Manager Water Business Services	The annual cycle of review of the LTFP for both the water and Sewer fund has commenced. The updated 10-year plan will be presented to Council as part of DPOP for approval for the 2026-27 year.
	Gain Council approval of Shoalhaven Water Strategic Business Plan	50%	90%	●	Manager Water Business Services	Final draft of document being finalised to be presented to Council for review and endorsement in coming months
<p>4.1.1.14 Analyse fleet replacement schedule, ensure appropriate budget planning and order completion</p>						
A comprehensive review of plant and fleet operation is currently being conducted by the Plant and Fleet Working Group.	Order plant and vehicles in accordance with the approved Replacement Program	15%	25%	●	Director - City Services (Acting)	Replacement program proceeding as approved
<p>4.1.1.15 Actively monitor and maximise tenancy rates to ensure Council's property are let</p>						
Annual target = 5% vacancy rate (with tolerance of 10%) Achieved <1% vacancy rate across total of leases and licences on Council owned or managed property	Vacancy rate (across all categories) of Council tenanted buildings	5%	1%	●	Manager – Building & Property Services	All habitable buildings in the current lease and licence portfolio occupied under agreement (100% tenanted). NB: Uninhabited vacant building at No.16 Berry Street, Nowra is subject to a 2014 demolition order and scheduled for demolition in current financial year.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.1.116 Create a strategy with measurable actions for Council's strategic property assets, including investigation into alternate revenue streams</p>						
The proposed Asset sales target for FY26 is \$10.5m.	Progress land sales of underperforming assets, and prepare other land for sale (including commencing land reclassification, rezoning or other preparatory works	25%	50%	●	Manager – Building & Property Services	The proposed Asset sales target for FY26 is \$10.5m. Works are underway on reviewing community classified assets for reclassification and rezoning.
<p>➤ 4.1.117 Integrate Council's Project Management Framework (PMF) into business as usual project management practices</p>						
PMF currently in use by Project delivery team. Continual review and improvement being undertaken, including implementing alternative systems to make access to the PMF easier and more effective.	Demonstrated application of Project Management Framework in projects being delivered in 2025/26	Q4	Due Jun 2026		Manager – Technical Services	
<p>➤ 4.1.118 Provide accurate information to Council and the community on Council's financial activities</p>						
September 2025 results will be provided as part of the Quarterly Budget Review (July-September 2025), which will be presented to Council at the last meeting in November.	Quarterly Budget Review Report submitted to Council	100%	100%	●	Chief Financial Officer	This report to be submitted in quarter 2, at the last Council meeting in November.
<p>⏸ 4.1.119 Develop a fair and equitable rating system that also improves Council's financial sustainability</p>						
A detailed analysis of Council's rating system and different rating categories is required to determine the changes required to make it more equitable. Staffing vacancies in the area of Rates and Revenue have impacted progress on this task.	Percentage of Overdue Rates and Annual Charges (OLG Measure)	Q4	Due Jun 2026		Chief Financial Officer	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.1.1.20 Ensure best practice procurement and contract management that is focused on value for money outcomes, compliance and sustainability</p>						
The adopted procurement procedures and polices are focused on best practice procurement and contract management. Value for money, compliance, and sustainability are key components in the evaluation and determination of each procurement. These measures support transparency, continuous improvement, and alignment with broader organisational and community objectives.	Purchase Orders raised after invoice	5%	5%	●	Chief Financial Officer	The percentage of purchase orders raised after the receipt of an invoice remained consistently below 5% for each month in Quarter 1 of the 2025–2026 financial year.
<p>➤ 4.2.1.01 Manage the organisational corporate planning and reporting needs and continue to provide improvements in business planning and reporting</p>						
Following the adoption of the Community Strategic Plan 2035 and 2025–26 Delivery Program Operational Plan, Budget, Fees & Charges at the 19 June Extra Ordinary meeting, progress reporting for the organisation was implemented for the first quarter. The Annual Report 2024–25 is on track for adoption by Council prior to 30 November due date.	Produce the Annual Report by November 2025	Q2	Due Dec 2025		Manager – Corporate Performance & Reporting (Acting)	
	Adopt the updated suite of Integrated Planning & Reporting documents including the Delivery Program Operational Plan 2026–27 by June 2026	Q4	Due Jun 2026		Manager – Corporate Performance & Reporting (Acting)	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.2.1.02 Coordinate Audit, Risk and Improvement Committee functions and responsibilities and deliver the planned internal audits</p>						
ARIC is discharging their responsibilities as per the adopted ARIC Charter and the ARIC annual plan. The first quarter meeting has occurred as planned. Internal audits are progressing as per the approved internal audit plan although they are currently running behind schedule due to a lack of staff resources. This is being addressed by recruitment of a new Internal Auditor to fill the vacant position.	Audit, Risk and Improvement Committee meetings delivered as per the Charter requirements	1	1		Chief Executive Officer	The ARIC meeting for the 1st quarter occurred on 20 August 2025. The meeting covered the activities as per the approved ARIC annual plan which reflects the ARIC Charter requirements.
	ARIC annual report on its key activities and functions presented to Council	Q4	Due Jun 2026		Chief Executive Officer	
	Conduct audits as per approved internal audit plan	20%	20%		Chief Executive Officer	The Drives24 annual compliance audit and the Stock Management audit were tabled at the ARIC on 20 August 2025. The Finance General Control audit scope is awaiting approval. Currently in planning stage for Project Management audit. Both of these audits are behind schedule due to lack of staff resources (Finance and Internal Audit).

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Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p> 4.2.1.03 Coordinate organisational governance policies and procedures, maintain current Legislative Compliance Register, and provide appropriate access to government information via Government Information (Public Access) Act (GIPA)</p>						
<p>Council has recently employed a part time Information & Privacy Officer to assist with the current workload of GIPA Applications. This has assisted in reducing the processing time of Informal GIPA applications. The majority of GIPA applications are now lodged online via the website which demonstrates that the public can more easily apply for documents online. The number of GIPA applications being lodged with Council remains high. Training has also been undertaken by Information & Privacy officers in relation to NSW privacy legislation.</p>	<p>Percentage of formal GIPA requests met within statutory requirements</p>	<p>Q4</p>	<p>Due Jun 2026</p>		<p>Manager – Business Assurance & Risk</p>	
	<p>Legislative compliance register provided quarterly to the Executive Leadership Team and Audit, Risk & Improvement Committee</p>	<p>100%</p>	<p>100%</p>	<p></p>	<p>Manager – Business Assurance & Risk</p>	<p>Quarterly report prepared for ELT end of October, and to the ARIC at its November meeting.</p>
<p> 4.2.1.04 Review and update Council's Business Continuity Planning (BCP) documents</p>						
<p>BCP Directorate Plans have been reviewed and updated by the relevant staff and sign off by Directors.</p> <p>Executive Leadership Team (ELT) confirmed new Continuity Management Team (CMT) team members under the new organisational structure.</p> <p>BCP exercise completed on the 23 September. The exercise was facilitated by Marsh, as part of the StateWide Board Initiative Program. Update of the BCP framework required following the exercise and any changes to be approved by ELT.</p>	<p>Staff provided training on revised Business Continuity Plans</p>	<p>Q4</p>	<p>Due Jun 2026</p>		<p>Manager – Business Assurance & Risk</p>	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
 4.2.1.05 Ensure currency of Council's Risk Management Framework						
ERM documentation: - The Risk Management Policy and Risk Appetite Statement require councillor approval. - A survey was used to consult with Councillor's on the risk appetite statement, however feedback was limited. - The Risk Assessment Procedure was reviewed and updated in the first quarter, with additional detail included on control classifications now being used. - The ERM Framework overview document is current, next review due in October 2026. ERM systems: - The operational risk register is up to date. - The Strategic risk register is to be reviewed in the next quarter, which will allow the new CEO time to survey the internal and external environment. Reporting: - ERM update report provided to Audit Risk & Improvement Committee in August 2025.	Operational Risk Register, Risk Appetite Statement and Strategic Risk Register reviewed annually by Executive Leadership Team and Audit, Risk & Improvement Committee and operational risk register reviewed by relevant management teams annually	Q4	Due Jun 2026		Manager – Business Assurance & Risk	
	High level risks reviewed regularly by relevant Managers, Directors and the Audit, Risk & Improvement Committee	Q2	Due Dec 2025		Manager – Business Assurance & Risk	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.2.1.06 Manage Workers Compensation Self-Insurers Licence</p>						
<p>To maintain the workers compensation self-insurance licence, Council must undertake the following SIRA (regulator) required actions:</p> <ol style="list-style-type: none"> 1. Council has Excess of Loss insurance for the 2025/26 period. 2. SIRA Section 189 Return is due in late October, which includes reporting on the financial statements for the previous reporting period. 3. Provide a copy of the financial statements to SIRA when they have been finalised and approved. 4. Pay two instalment payments to SIRA for the Workers Compensation Operational Fund. First payment is due in December and second in March 2026. 5. Pay the Dust Disease Levy 6. Undertake an annual independent case management audit, this is scheduled in December. SIRA (the regulator), will advise which claims are to be audited. 7. SIRA will advise if we are required to undertake an Actuarial assessment, which we anticipate we will be required in May/June 2026. 	<p>Achieve SIRA Auditing requirements for Workers Compensation Insurers Licensees</p>	<p>Q4</p>	<p>Due Jun 2026</p>		<p>Manager – Business Assurance & Risk</p>	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.2.1.07 Deliver Council's Service Review Program</p>						
<p>Delivery of the endorsed service review program included the service review of Shoalhaven Bereavement Services progressing to implementation of recommended improvement actions. The Customer Experience service review commenced with endorsement of the scope and the review is in progress. For the Shoalhaven Entertainment Centre service review, options analysis was completed and presented to Councillors and the Finance Review Panel, with additional information subsequently requested to improve understanding of the viability of the service improvement options.</p>	<p>Endorsed Service Review Program implemented by June 2026</p>	<p>25%</p>	<p>25%</p>	<p>●</p>	<p>Manager – Business Assurance & Risk</p>	<p>Shoalhaven Bereavement Services review progressed to implementation. Shoalhaven Entertainment Centre review analysis was completed, with additional information subsequently requested. Customer Experience review scope was endorsed and work commenced.</p>
<p>➤ 4.2.1.08 Conduct a comprehensive review to ensure that the service levels for Works & Services align with the associated budgets and resources</p>						
<p>An Initial review has commenced ensuring a review of the resourcing strategy that aligns with budget allocation and asset management planning priorities.</p>	<p>Complete a service level review for Works and Services which clarifies the relationship between resources, budget and asset management expectations</p>	<p>Q4</p>	<p>Due Jun 2026</p>		<p>Manager – Works & Services</p>	



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p> 4.3.1.01 Provide an excellent customer experience by meeting Council's customer service standards for Contact Centre and Counter Operations</p>						
This quarter, the average speed of answer in the Contact Centre was 38 seconds and the average wait time at the Nowra Customer Service Counter was 1 minute and 41 seconds. The calls abandoned rate is 3%, which is an excellent result as industry standard is 7%. We are consistently achieving 80% first contact resolution.	Average wait time at the Customer Service Counter	5	1.41		Manager Customer Experience	Average wait time at the Nowra Customer Service Counter in Q1 was 1 minute and 41 seconds. Average serving time in Q1 was 9 minutes and 13 seconds.
	Calls to the Contact Centre answered within 60 seconds	60	38		Manager Customer Experience	Average speed of answer in Q1 was 38 seconds
	Percentage of customer enquiries resolved at first point of contact	80%	84.20%		Manager Customer Experience	84.2% of calls were resolved at the first point of contact in Q1.
	Percentage of customer contacts that abandoned before being answered by the Contact Centre	7%	3%		Manager Customer Experience	In Q1, 3% of calls were abandoned before being answered by Customer Experience
<p> 4.3.1.02 Manage and maintain online customer systems for self-service</p>						
In Q1, 34.1% of customer requests were submitted online by the customer and 70% of bookings were created online by the customer in Bookable.	Percentage of customer requests created online	30%	34.10%		Manager Customer Experience	In Q1, 34.1% of customer requests were submitted online by the customer.
	Percentage of customer bookings created online	60%	70%		Manager Customer Experience	In Q1, 70% of bookings were created online by the customer in Bookable



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.3.1.03 Run 'Voice of the Customer' program by responding to feedback and identifying process improvements to close the feedback loop</p>						
The voice of the customer program is set up and we are periodically measuring CSAT performance. In Q1, phone CSAT was measured for 2 weeks in July resulting in a score of 91.5%. CSAT will continue to be measured periodically.	Measure quality of customer service provided through customer satisfaction (CSAT)	85%	91.50%	●	Manager Customer Experience	Phone CSAT was measured during the first 2 weeks of July 2025 with a score of 91.5%.
<p>➤ 4.3.1.04 Support collaboration through Illawarra Shoalhaven Joint Organisation (ISJO) to advance Council and regional strategic objectives</p>						
Regional collaboration initiatives included ongoing regional partnership programs for Soft Plastics Collection and Illegal Dumping. Community Renewables event held at Shoalhaven Entertainment Centre, providing access to discounts and supporting job creation through local partnerships. Review of our integrated planning documents for integration of disaster resilience indicated Council is leading the region and identified improvement opportunities. New advocacy and disaster adaption resource identified our region's exposure to disaster risk related to roads. First strategic workshop towards regional collaboration partnership 'LG8' held to identify advocacy opportunities, contribute to regional development and collaborate for the benefit of the regions and local communities.	Number of partnership initiatives for mutual benefit of ISJO stakeholders	1	1	●	Manager – Corporate Performance & Reporting (Acting)	Partnership initiatives included regional programs for Community Renewables, Illegal Dumping and Soft Plastics Collection, as well as access to newly-completed advocacy report 'Addressing the implications of Severe Weather Events on the Local and Regional Road Network'.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>4.3.1.05 Produce written and visual content that is informative and accessible to its target audience</p>						
<ul style="list-style-type: none"> - Completed 133 graphic design tasks across multiple projects. - Produced the 97-page CISP Engagement Report with infographics and maps. - Published DPOP with clear financial breakdowns and updates. - Created monthly Finance Update videos for public understanding. - Developed accessible content for the Sustainable Financial Futures Plan and Financial Sustainability. - Rebranded Thrive Together using WCAG-compliant colours and fonts. - Designed a Sensory Map for SEC to support neurodiverse visitors. - Created large-format, image-based maps for Berry DCP to simplify complex planning info. <p>These efforts reflect Council's commitment to producing high-quality, accessible content that informs, empowers, and engages the community.</p>	Develop communication and marketing plans that are tailored to meet the needs of the audience	100%	100%	●	Manager – Media & Communications	<p>Significant progress has been made in delivering tailored communication and marketing plans that effectively engage diverse audiences. A key highlight was the 'Local Government Week' campaign, which showcased Council staff and roles through engaging social media content- carousel posts, reels, interactive stories, and static "Meet the Staff" posts. The campaign was well-received, boosting positive engagement and enhancing Council's online presence.</p> <p>Tailored communication plans were developed for major projects including Berry DCP, Jerry Bailey Burial Ground, Economic Development & Tourism Strategy, Disability Inclusion Action Plan, Broughton Creek Flood Investigation Study and more. Messaging was simplified and aligned with target audiences, using a multi-channel approach via web banners, email signatures, Hub screens, social media, newsletters, and the Get Involved platform.</p> <p>The Australia Day Awards campaign focused on increasing nominations through eye-catching graphics and simplified messaging. A PDF version of the nomination form was created using infographics to improve accessibility and understanding. Social media content was strategically planned and executed. We also created tailored school and volunteer packs which were distributed to local schools, sports clubs, and community organisations to maximise reach.</p> <p>These marketing initiatives reflect a strong commitment to audience-focused communication, creative content development, and strategic use of Council's platforms to enhance community engagement.</p>

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Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	Ensure all communication materials developed are clear, consistent, relevant and accessible	100%	100%	●	Manager – Media & Communications	<p>During the last quarter, comms and media team maintained high standards of clarity and accessibility across all communication outputs. The Community Infrastructure Strategic Plan (CISP) consultation received over 3,363 survey responses, supported by 10 pop-up sessions and targeted workshops, including one with 20 people living with disability and their carers. All communication materials were designed to be inclusive, using plain language and visual aids to ensure broad understanding.</p> <p>The Council website continues to meet high accessibility standards, scoring 84% on the Silktide Index, with strong compliance across WCAG 2.2 levels. Features include text resizing, keyboard navigation, and content available in multiple formats (PDF, Word, Excel), ensuring usability for all audiences.</p> <p>Another key achievement this quarter which is ongoing is the Disability Inclusion Action Plan (DIAP) community consultation, where accessibility is prioritised. Comms team have developed an Easy Read version of the community survey, using simplified language, visual cues, and infographics to ensure it is understandable by people with cognitive disabilities, or English as a second language.</p> <p>Additionally, during the quarter, all our communication materials adhered to Council's Branding Guidelines, ensuring consistent use of logos, colours, and writing style. This consistency reinforces Council's identity and helps the community easily recognise and trust our communications across platforms. Council's Facebook posts are designed to be engaging and easy to navigate, supporting strong community participation.</p>



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
4.3.1.06 Optimise communication channels to directly reach target audiences and meet their needs						
The Council website is actively maintained and enhanced to improve user experience and accessibility. A key development was the addition of a journey mapping feature to the backend, allowing the web specialist to track how users navigate the site - buttons clicked, pages visited and search terms used. This data informs regular updates and refinements to improve usability and ensure content is easy to find. To improve comprehension, especially for users with varying literacy levels, a hover-over glossary feature has been introduced. This allows users to hover over jargon or complex terms to view simplified definitions, reducing the need to leave the site for clarification and supporting accessibility for all abilities.	Maintain Council websites and regularly review content to enhance user experience and accessibility	100%	100%		Manager – Media & Communications	The Council website continues to meet high accessibility standards, scoring 84% on the Silktide Index, with strong compliance across WCAG 2.2 levels. During the last quarter, comms and media team have actively maintained and enhanced council website to improve user experience and accessibility. A key development has been the addition of journey mapping to track how users navigate the site to inform specific updates to improve usability and ensure content is easy to find. To improve comprehension, especially for users with varying literacy levels, a hover-over glossary feature has been introduced. This allows users to hover over jargon or complex terms to view simplified definitions, reducing the need to leave the site for clarification and supporting accessibility for all abilities. Project pages have been enhanced with expanded dropdown sections, offering detailed, structured information that is easy to navigate.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>4.3.1.07 Provide accurate and timely information to promote activities, programs and policies of Council</p>						
<p>This quarter started with a weather 'bomb' that required communications support to broadcast information from SES and our maintenance crews to the community. This included updates on the website directing people to SES and BOM, three media releases covering our activities such as the opening of lakes and closure of roads including The Wool Rd at the construction site. Information on the Wool Rd was also directly communicated to the local MPs. Information was provided in real time via our social media platforms, attracting up to 148,000 views each. The Communications Manager attended the Emergency Operations Centre when it was stood up to support communications of the LEOCON. All SES posts and updates were shared across the digital screens in the city.</p> <p>Other news items included matters such as the resignation of Cr Johnston, acting CEO, the appointment new CEOs and the proposed organisational restructure. We fielded media enquiries about these as well as investigations by SafeWork NSW, bullying and harassment allegations, the conviction of Gareth Ward and the Narrawallee Beach REF project. The CEO updates and restructure required multiple communications to staff including videos, emails, updates to Digital Workplace.</p> <p>Media was issued and run locally on community engagement projects including the Community Infrastructure Strategic Plan, the Tourism and ED survey, a Lake Conjola Playground and the DCP heritage controls in Berry.</p> <p>Projects also promoted included footpaths and pedestrian crossings at Dolphin Pt and Huskisson, the Materials Recovery Facility and the Wool Rd.</p>	Number of media releases issued	30	53	●	Manager - Media & Communications	We proactively issued media releases about all community engagement projects, such as the Community Infrastructure Strategic Plan, Tourism and Economic Development Strategy and the draft Berry heritage controls. Releases were also issued for the resignation of Cr Johnston, Acting CEO and the appointments of new CEOs. Promotion of staff for Local Government Week, the appointment of Andrew McVey as Director Shoalhaven Water and updates about the MRF also featured.



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
	Number of social media posts	90	190	●	Manager - Media & Communications	<p>This quarter involved some time sensitive, critical posts to reach communities about the extreme wet weather and flooding experienced in July. We also had focused social media campaigns for Local Government Week to build the reputation of staff through charismatic and fun stories and reels of employees and the important work that they do. Other posts included buy-back centre promotion, community engagement surveys and construction project updates.</p> <p>129 - Facebook 39 - Instagram 22 - LinkedIn</p>
	Number of community design requests received and completed	100	100	●	Manager - Media & Communications	<p>During the last quarter, a total of 133 design projects were received and successfully delivered, including posters, reports, booklets, maps, videos and other digital assets tailored to support Council initiatives and community engagement.</p>
<p>➤ 4.3.1.08 Proactively respond to misinformation and provide factual information on all media platforms</p>						
We continue to inform the debate on social media platforms where it's appropriate to provide factual updates. This has been tempered lately due to a reluctance of communication's staff to engage in the current hostile behaviour that's being seeded across local Facebook platforms about our organisation based on opposing views of the Council.	Responses to information requests from journalists	100%	100%	●	Manager - Media & Communications	<p>This quarter we provided responses to the 23 media enquiries we received. Subjects of the media requests related to the resignation of Cr Johnston, accusations of bullying and harassment, the proposed restructure, heritage strategy and dog accommodation trial at Holiday Haven.</p>



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p> 4.3.1.09 Create engaging and interesting media opportunities and events that appeal to the community and is promoted more broadly</p>						
<p>We hosted our annual NAIDOC Week Flag Raising event in early July, which involved community, staff and civic leaders. This year featured three performances by Aboriginal women's choir, Mudjingaal Yangamba and traditional dances by Doonooch and Gadhungal Marring. More than 100 people attended the event along with local media.</p> <p>At the end of September, we held the opening of the Manyana Fire Station with the Mayor, local MPs and the local RFS representatives. More than 90 people attended and media were invited and didn't attend the weekend event. We provided them with images which were used in their publications.</p>	Media events are held for completion of major projects	100%	100%		Manager - Media & Communications	Media were invited to attend the opening of the Manyana Fire Station event, which was attended by the Mayor, local MPs and the RFS. More than 90 community members went to the opening and media did not attend the weekend event. They instead published images that we provided them along with the media release.
<p> 4.3.2.01 Provide and explain strategic planning information to our local community using Council's Community Participation Plan framework and ensure appropriate consultation is undertaken</p>						
<p>Various formal engagements occurred during the report period including:</p> <ul style="list-style-type: none"> - Berry Draft DCP Chapter and Heritage PP (included two drop in sessions) - Draft DCP - Sanctuary Point multi dwelling housing site - Draft Heritage Strategy - Planning Proposal for Huskisson Motel site 	Number of formal strategic planning exhibitions or consultations	Count	4		Manager - Strategic Planning	<p>Formal exhibitions during the period:</p> <ul style="list-style-type: none"> Berry - Draft DCP and Heritage PP Sanctuary Point - Draft DCP - Multi Dwelling Housing Site (PP) Draft Heritage Strategy Huskisson Motel Site, Planning Proposal
	Number of submissions received on strategic planning consultations	Count	42		Manager - Strategic Planning	Submissions received during the quarter on Berry Draft DCP/Heritage Planning Proposal, Draft DCP at Sanctuary Point, Planning Proposal at Huskisson and Draft Heritage Strategy



Action Comment	Reporting Measure	Target / Timeframe	Q1 Achieved	KPI Status	Responsible Manager	Reporting Measure Comment
<p>➤ 4.3.2.02 Support staff to develop community engagement programs that align with the parameters set out in the Community Engagement Strategy</p>						
<p>During the last quarter, the Community Engagement Officer role was filled and has been actively supporting staff across departments to plan and deliver engagement programs aligned with the Community Engagement Strategy 2025-2029.</p> <p>Current projects include the Tourism and Economic Development strategy survey, the preparation of DIAP engagement and the start of stakeholder engagement for the Jerry Bailey Burial Ground project and more.</p>	<p>Community engagement plans developed for all consultation activities that include evaluation and reporting back to the community</p>	100%	100%	●	<p>Manager – Media & Communications</p>	<p>During the last quarter, the communications team developed tailored engagement plans for key consultation projects, ensuring alignment with Council's Community Engagement Strategy and a strong focus on accessibility and future evaluation.</p> <p>For the Disability Inclusion Action Plan (DIAP) - which is currently ongoing, a comprehensive engagement strategy was prepared, including stakeholder mapping, a timeline of proposed activities, and four targeted surveys (plain english, community, business, and infrastructure checklist). To enhance accessibility, the team adapted the Community Circle Kit for the stakeholders, enabling them to host engagement sessions within their own circles and familiar setting - removing barriers such as travel and supporting more comfortable participation. Engagement activities are yet to commence, but all collateral and planning materials have been finalised in accessible formats.</p> <p>The Jerry Bailey Burial Ground (JBBG) project required a sensitive and respectful approach due to its cultural and historical significance. The communications team guided the project team through stakeholder mapping, drafting a specific engagement plan, and delivering a presentation on the proposed engagement approach and expected outcomes. Initial engagement included door knocking and letters to landowners, supported by a dedicated SharePoint folder to consolidate feedback using structured templates.</p> <p>For the Economic Development & Tourism Strategy (ED&T), a dual-stream engagement plan was developed targeting businesses and the broader community. This included two separate surveys, business workshops, and a mix of direct and indirect engagement activities. Feedback will be shared via the project page and summary reports.</p> <p>All engagement plans include mechanisms for evaluation and reporting back via the Get Involved platform, ensuring transparency and accountability.</p>



Shoalhaven City Council - Performance Report July - September 2025

 Bushcare



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Shoalhaven
City Council

Quarterly Budget Review

30 September 2025

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Report by Responsible Accounting Officer

Responsible Accounting Officer's Statement Quarterly Budget Review

For the period from 1 July 2025 to 30 September 2025

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

It is my opinion that the Quarterly Budget Review for Shoalhaven City Council for the quarter ended 30 September 2025 indicates that Council's projected financial position at 30 September 2025 will be satisfactory at year-end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.



Mathew Badcock

13/11/2025

Responsible Accounting Officer

Shoalhaven City Council

QBRS Overview

Description		Prior Year Actual 2024/2025 (\$'000)	Current Year Original Budget (OB) 2025/2026 (\$'000)	Carry Forward from 2024/2025 (\$'000)	Revised Budget 2025/2026 (\$'000)	Recommended changes for Council Resolution (\$'000)	Projected Year End (PYE) Results 2025/2026 (\$'000)	Variance OB vs. PYE 2025/2026 (\$'000)	Year To Date Actuals 2025/2026 (\$'000)
Net Operating Result before grants and contributions provided for capital purposes	General Fund	(17,441)	(18,508)	2,339	(16,170)	(202)	(16,372)	2,137	102,505
	Water Fund	3,140	3,637	150	3,788	485	4,273	635	646
	Sewer Fund	12,272	15,012	0	15,012	11	15,022	11	4,145
	Consolidated	(1,242)	(1,404)	2,489	1,085	294	1,379	2,782	107,296
Operating Result from continuing operations (with capital grants and contributions) excluding depreciation, amortisation and impairment of non-financial assets	Consolidated								
		171,606	144,714	7,682	152,396	10,548	162,944	18,230	141,600
Borrowings	Total borrowings	175,951	154,381	0	154,381	0	154,381	0	172,979
Liquidity	External Restrictions	191,645	146,265	11,159	157,424	10,952	168,376	22,111	202,852
	Internal Restrictions	49,331	50,590	2,107	52,697	(182)	52,515	1,925	57,404
	Unallocated	0	22,301	(1,261)	21,040	85	21,125	(1,176)	5,796
	Total Cash and Cash Equivalentents	240,976	219,156	12,005	231,161	10,855	242,016	22,860	266,052
Capital	Capital Funding	114,337	138,004	14,691	152,696	(308)	152,388	14,384	14,138
	Capital Expenditure	114,337	138,004	14,691	152,696	(308)	152,388	14,384	14,138
	Net Capital	0	0	0	(0)	0	0	(0)	0

	Opening Balance As at 1 July 2026 (\$'000)	Total Cash Contributions Received As at this Q (\$'000)	Total Interest Earned As at this Q (\$'000)	Total Expended As at this Q (\$'000)	Total Internal Borrowings (to)/from As at this Q (\$'000)	Held as Restricted Asset As at this Q (\$'000)	Cumulative balance of Internal Borrowings (to)/from As at this Q (\$'000)
Developer Contribution	41,388	1,234	680	982	0	42,320	0

Income and Expenditure Budget Review Statement – By Fund Consolidated Fund

	Prior Year Actual 2024/2025 (\$'000)	Current Year Original Budget (OB) 2025/2026 (\$'000)	Carry forward from 2024/2025 (\$'000)	Revised Budget 2025/2026 (\$'000)	Recommended changes for Council Resolution (\$'000)	Projected Year End (PYE) Results 2025/2026 (\$'000)	Variance OB vs. PYE 2025/2026 (\$'000)	Year To Date Actuals 2025/2026 (\$'000)
Rates & Annual Charges	193,447	213,001	0	213,001	129	213,131	129	159,056
User Charges and Fees	110,605	120,129	39	120,168	377	120,545	416	23,557
Interest and Investment Revenue	11,022	9,827	0	9,827	0	9,827	0	3,058
Other Revenues	6,990	5,154	150	5,304	52	5,357	202	1,283
Grants and Contributions provided for Operating Purposes	21,125	21,378	4,650	26,029	1,340	27,369	5,991	3,997
Grants and Contributions provided for Capital Purposes	75,533	41,160	5,193	46,353	10,254	56,607	15,447	9,129
Net Gains from the disposal of assets		1,360	0	1,360	0	1,360	0	0
Total Income from continuing operations	418,722	412,010	10,033	422,043	12,153	434,196	22,186	200,081
Employee Benefits and On-Costs	114,992	128,025	46	128,071	(57)	128,013	(12)	27,711
Borrowing Costs	7,401	6,910	0	6,910	(30)	6,880	(30)	1,685
Materials and Services	104,173	111,540	2,305	113,845	1,751	115,596	4,056	26,915
Other Expenses	13,627	20,822	0	20,822	(59)	20,763	(59)	2,170
Net Loss from the disposal of assets	6,923	0	0	0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation, and impairment of non-financial assets	247,116	267,296	2,351	269,647	1,605	271,252	3,956	58,481
Operating Result from continuing operations excluding depreciation, amortisation, and impairment of non-financial assets	171,606	144,714	7,682	152,396	10,548	162,944	18,230	141,600
Depreciation, amortisation and impairment of non-financial assets	97,315	104,958	0	104,958	0	104,958	0	25,175
Operating result from continuing operations	74,291	39,756	7,682	47,438	10,548	57,986	18,230	116,425
Net Operating Results before grants and contributions provided for capital purposes	(1,242)	(1,404)	2,489	1,085	294	1,379	2,782	107,296

General Fund

	Prior Year Actual 2024/2025 (\$'000)	Current Year Original Budget (OB) 2025/2026 (\$'000)	Carry forward from 2024/2025 (\$'000)	Revised Budget 2025/2026 (\$'000)	Recommended changes for Council Resolution (\$'000)	Projected Year End (PYE) Results 2025/2026 (\$'000)	Variance OB vs. PYE 2025/2026 (\$'000)	Year To Date Actuals 2025/2026 (\$'000)
Rates & Annual Charges	127,589	141,286	0	141,286	13	141,299	13	140,417
User Charges and Fees	72,031	80,563	39	80,602	114	80,716	153	15,129
Interest and Investment Revenue	6,638	7,822	0	7,822	0	7,822	0	1,888
Other Revenues	6,820	5,087	0	5,087	(38)	5,050	(38)	1,044
Internal Revenue	1,724	74,150	0	74,150	(677)	73,473	(677)	20,062
Grants and Contributions provided for Operating Purposes	21,125	21,378	4,650	26,029	1,340	27,369	5,991	3,997
Grants and Contributions provided for Capital Purposes	63,557	27,785	4,605	32,390	10,254	42,644	14,860	8,467
Net Gains from the disposal of assets	0	1,360	0	1,360	0	1,360	0	0
Total Income from continuing operations	299,484	359,432	9,295	368,726	11,007	379,734	20,302	191,003
Employee Benefits and On-Costs	91,332	103,795	46	103,841	(61)	103,780	(15)	22,278
Borrowing Costs	4,556	4,226	0	4,226	(30)	4,196	(30)	380
Materials and Services	76,355	89,530	2,267	91,796	1,488	93,284	3,755	21,838
Other Expenses	13,542	20,736	0	20,736	(59)	20,678	(59)	2,170
Internal Expenses	217	62,855	38	62,893	(383)	62,510	(345)	17,474
Net Loss from the disposal of assets	4,398	0	0	0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation, and impairment of non-financial assets	190,400	281,142	2,351	283,493	955	284,448	3,306	64,140
Operating Result from continuing operations excluding depreciation, amortisation, and impairment of non-financial assets	109,084	78,290	6,944	85,234	10,052	95,286	16,996	126,862
Depreciation, amortisation, and impairment of non-financial assets	62,968	69,013	0	69,013	0	69,013	0	15,891
Operating result from continuing operations	46,116	9,276	6,944	16,220	10,052	26,273	16,996	110,972
Net Operating Results before grants and contributions provided for capital purposes	(17,441)	(18,508)	2,339	(16,170)	(202)	(16,372)	2,137	102,505

Proposed budget adjustments over \$50,000 are summarised in the table below:

Operating Income	Amount (\$'000)	Comments
User Charges and Fees	114	+162K increase in Swim, Sport, Fitness due to higher-than-expected income -64K decrease in leaseback income relating to vehicles sold and not replaced
Internal Revenue	(677)	-308K decrease in Corporate Overhead charges -439K decrease in Plant Hire Income relating to vehicles sold and not replaced (offsets with Internal Expenses) +71K increase in internal hire of Variable Messaging Service boards for capital projects
Grants and Contributions provided for Operating Purposes	1,340	+1.17M increase in new grant funding for Natural Disasters projects +154K increase in new grant funding for Coastal Management projects

Operating Expenditure	Amount (\$'000)	Comments
Employee Benefits and On-Costs	(61)	-230K adjustment for all-thing-green workplace change -99K decrease due to Shoalhaven Recovery Support Service project completed under budget (fully grant funded) -72K salaries savings in Q1 transferred to materials & services to cover vacancies backfilled by contractors +52K increase for the new S7.11 Contributions Support Office position (fully funded by S7.11) +272K increase in employee costs for Natural Disasters projects
Materials and Services	1,488	+483K increase in materials and contracts for Natural Disasters projects +350K increase in Coastal and Floodplain Management projects (funded by grants and coastal reserve) +250K increase in new grant funding for Shoalhaven Estate Renewal Strategy and Delivery Plan for Nowra +230K more cleaning facilities covered under the existing contract +183K increase due to written off capital expenditure for Nowra Gateway Park +72K transferred from Q1 salaries savings to cover vacancies backfilled by contractors +60K increase for Dog Access Areas at Narrawallee Beach (funded by Dog Off-leash reserve) -101K decrease relating to running costs of vehicles sold and not replaced -133K decrease to Swim, Sport, Fitness due to less than expected expenditure
Other Expenses	(59)	-47K decrease for grant expenditure due to Arts Advisory Committee being disbanded
Internal Expenses	(383)	-439K decrease in Plant Hire Charges relating to vehicles sold and not replaced (offsets with Internal Income) -141K decrease in Corporate Overhead charges +175K increase in internal expenses for Natural Disasters projects

Capital Income	Amount (\$'000)	Comments
Capital Grants	10,254	+4M increase in expected grant income for East Nowra Sub-Arterial Road +6.4M increase to recognise income received for Natural Disaster event AGRN1034 under Tripartite -216K decrease from natural disaster funded projects completed under budget

Water Fund

	Prior Year Actual 2024/2025 (\$'000)	Current Year Original Budget (OB) 2025/2026 (\$'000)	Carry forward from 2024/2025 (\$'000)	Revised Budget 2025/2026 (\$'000)	Recommended changes for Council Resolution (\$'000)	Projected Year End Results (PYE) 2025/2026 (\$'000)	Variance OB vs. PYE 2025/2026 (\$'000)	Year To Date Actuals 2025/2026 (\$'000)
Access Charges	8,630	9,161	0	9,161	116	9,277	116	2,409
User Charges	29,154	30,402	0	30,402	263	30,665	263	6,511
Fees	2,140	2,917	0	2,917	0	2,917	0	529
Interest and Investment Revenue	2,313	2,235	0	2,235	0	2,235	0	670
Other Revenues	117	52	150	202	90	292	240	239
Internal Revenue	43	4,482	0	4,482	(15)	4,468	(15)	1,221
Grants and Contributions provided for Operating Purposes	0	0	0	0	0	0	0	0
Grants and Contributions provided for Capital Purposes	4,558	11,350	588	11,938	0	11,938	588	233
Net Gains from the disposal of assets		0	0	0	0	0	0	0
Total Income from continuing operations	46,955	60,599	738	61,336	454	61,791	1,192	11,812
Employee Benefits and On-Costs	9,657	11,240	0	11,240	3	11,243	3	2,180
Borrowing Costs	0	0	0	0	0	0	0	0
Materials and Services	10,906	9,333	0	9,333	57	9,389	57	2,027
Calculated taxation equivalents	218	164	0	164	0	164	0	0
Other Expenses	1	0	0	0	0	0	0	0
Internal Expenses	169	7,892	0	7,892	(91)	7,802	(91)	2,257
Net Loss from the disposal of assets	1,934	0	0	0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation, and impairment of non-financial assets	22,885	28,629	0	28,629	(31)	28,598	(31)	6,463
Operating Result from continuing operations excluding depreciation, amortisation, and impairment of non-financial assets	24,070	31,969	738	32,707	485	33,192	1,223	5,349
Depreciation, amortisation, and impairment of non-financial assets	16,372	16,982	0	16,982	0	16,982	0	4,469
Surplus/ Deficit from continuing operations before capital amounts	7,698	14,987	738	15,725	485	16,210	1,223	880
Net Operating Results before grants and contributions provided for capital purposes	3,140	3,637	150	3,788	485	4,273	635	646

Proposed budget adjustments over \$50,000 are summarised in the table below:

Operating Income	Amount (\$'000)	Comments
Access Charges	116	+116K increase in non-residential water availability revenue
User Charges	263	+263K increase in water usage charges
Other Revenues	90	+90K recognise a one-off revenue from the sale of obsolete water meters as scrap

Operating Expenditure	Amount (\$'000)	Comments
Materials and Services	57	+60K increase in contract costs for proposed software expenses -3K decrease in audit services budgeted
Internal Expenses	(91)	-75K decrease in corporate overhead charges. -15K decrease in the plant hire charges relating to vehicles sold and not replaced (offsets with Internal Income)

Sewer Fund

	Prior Year Actual 2024/2025 (\$'000)	Current Year Original Budget (OB) 2025/2026 (\$'000)	Carry forward from 2024/2025 (\$'000)	Revised Budget 2025/2026 (\$'000)	Recommended changes for Council Resolution (\$'000)	Projected Year End Results (PYE) 2025/2026 (\$'000)	Variance OB vs. PYE 2025/2026 (\$'000)	Year To Date Actuals 2025/2026 (\$'000)
Access Charges	57,228	62,555	0	62,555	0	62,555	0	16,231
User Charges	4,439	4,645	0	4,645	0	4,645	0	942
Liquid trade-waste charges	674	450	0	450	0	450	0	199
Fees	2,167	1,152	0	1,152	0	1,152	0	247
Interest and Investment Revenue	2,071	1,636	0	1,636	0	1,636	0	501
Other Revenues	54	15	0	15	0	15	0	0
Internal Revenue	0	2,902	0	2,902	(20)	2,882	(20)	852
Grants and Contributions provided for Operating Purposes	0	0	0	0	0	0	0	0
Grants and Contributions provided for Capital Purposes	7,418	2,025	0	2,025	0	2,025	0	429
Net Gains from the disposal of assets	0	0	0	0	0	0	0	0
Total Income from continuing operations	74,051	75,379	0	75,379	(20)	75,359	(20)	19,401
Employee Benefits and On-Costs	14,003	12,990	0	12,990	0	12,990	0	3,254
Borrowing Costs	2,845	2,683	0	2,683	0	2,683	0	1,305
Materials and Services	16,738	13,704	0	13,704	60	13,764	60	2,762
Calculated taxation equivalents	569	156	0	156	0	156	0	0
Other Expenses	84	85	0	85	0	85	0	0
Internal Expenses	1,556	9,761	0	9,761	(91)	9,670	(91)	2,692
Net Loss from the disposal of assets	591	0	0	0	0	0	0	0
Total Expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	36,386	39,379	0	39,379	(31)	39,349	(31)	10,012
Operating Result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	37,665	36,000	0	36,000	11	36,011	11	9,389
Depreciation, amortisation and impairment of non-financial assets	17,975	18,963	0	18,963	0	18,963	0	4,815
Surplus/ Deficit from continuing operations before capital amounts	19,690	17,037	0	17,037	11	17,047	11	4,574
Net Operating Results before grants and contributions provided for capital purposes	12,272	15,012	0	15,012	11	15,022	11	4,145

Proposed budget adjustments over \$50,000 are summarised in the table below:

Operating Expenditure	Amount (\$'000)	Comments
Materials and Services	60	+60K increase in contract costs due to proposed software costs
Internal Expenses	(91)	-91K decrease in corporate overhead charges

Capital Budget Review Statement

	Prior Year Actual 2024/2025 (\$'000)	Current Year Original Budget (OB) 2025/2026 (\$'000)	Carry forward from 2024/2025 (\$'000)	Revised Budget 2025/2026 (\$'000)	Recommend ed changes for Council Resolution (\$'000)	Projected Year End Results (PYE) 2025/2026 (\$'000)	Variance OB vs. PYE 2025/2026 (\$'000)	Year To Date Actuals 2025/2026 (\$'000)
Capital Funding								
Rates & other untied funding	5,321	4,860	759	5,619	(151)	5,468	608	352
Capital Grants and Contributions	37,477	37,592	4,720	42,312	9,354	51,666	14,074	5,099
Reserves - External Restrictions	61,188	84,186	7,897	92,083	(9,740)	82,344	(1,842)	7,348
Reserves - Internal Restrictions	10,351	11,366	1,315	12,681	229	12,910	1,544	1,339
Total Capital Funding	114,337	138,004	14,691	152,695	(308)	152,388	14,384	14,138
Capital Expenditure								
New Assets	47,325	66,775	8,387	75,162	(1,794)	73,396	6,621	5,758
Asset Renewal	67,013	71,229	6,304	77,533	1,486	78,992	7,763	8,380
Total Capital Expenditure	114,337	138,004	14,691	152,695	(308)	152,388	14,384	14,138
Net Capital Funding - Surplus/ (Deficit)	0	0	0	0	0	0	0	0

Proposed budget adjustments over \$100,000 are summarised in the tables below:

Carry Forwards

Program/Projects	New Amount (\$'000)	Renewal Amount (\$'000)
Bridges	0	555
The Wool Rd Sinkhole works		
Buildings and Property	351	1,201
Bomaderry 4 McIntyre Way Building Fit Out		
Nowra School of Arts Floor Repairs		
Nowra Shoalhaven Gallery Lift		
Ulladulla Civic Centre Lift Replace		
Ulladulla Civic Centre Improvements		
Nowra Admin building Lift Replacement		
Commercial Undertakings	9	238
Tourist Parks Cabin Refurbishment		
Economic Development	283	0
Albatross Aviation Technology Park Fire Water Storage		
Environmental Management	6	1,049
Victor Ave Stormwater		
Bendalong Stormwater Upgrade		
Open Space, Sport and Recreation	242	181
Moss Vale Road Stage 3		
Roads and Transport	1,376	609
Matron Porter Dr Shared User Path		
Murramarang Rd Shared User Path Kioloa-Shelly Beach		
Basin District Regional Emergency Road Repair Fund works		
East Nowra Sub-Arterial Road (ENSA)		
Forest Road Blackspot Program		
Waste and Recycling Program	2,091	802
Shoalhaven Rubber Crumb Plant & Equipment		
Landfill Extension West Nowra S4		
Material Recovery Facility Building, Plant & Construction		
Water and Sewer Services	3,447	1,416
Water Renewals		

Water New Works Asset Enhancement		
Extension of JBT Water Infrastructure to existing assets		
Water Communication Towers		
Bamarang to Milton Pipeline Project		
Sewer Renewals		
Sewer Vehicle Purchases		
Sewer New Works Growth		
West Nowra Urban Release Area (Sewer)		
Sewer Network Asset Enhancement		
Waterways Infrastructure	432	172
Woollamia Industrial St 5/5A APZTrail		
Lakehaven Dr Boat Ramp Renewal		
Community and Culture	32	
Strategic Roads and Bridges	118	
Stormwater		81
Total	8,387	6,304

Quarter 1 Adjustments

Comments

Reductions:

- \$1,745k removed from Murrays Bridge project in line with the approved grant funding
- \$840k Carry back of grant to cover cost from FY25 for the Myola active transport project (South Coast Footpaths)
- \$213k removed from program following reconsideration of Sanctuary Point library project
- \$107k General Fund removed from Lake Conjola Entrance ramp carpark following unsuccessful grant application

Additions:

- \$640k of existing loan allocation brought into the program for the Yalwal Rd & George Evans Rd intersection upgrade
- \$244k of Natural Disaster funding added for the new project on Lakehaven Dr for Rock Revetment
- \$690k for 3 new bank stabilisation projects (Coorong Road, Lake Conjola and Sussex Inlet) fully grant funded
- \$210k added from the Industrial land reserve for works associated with the sub-division and sale of 26 Myrtle St Milton
- \$142k added to the Bendalong Stormwater upgrade project from unallocated SRV and stormwater levy
- \$85k from the restricted asset account to resurface the Kangaroo Valley tennis courts
- \$345k additional Budget for Water plant purchases, from water fleet reserve
- \$400k additional Budget for Sewer plant purchases, from sewer fleet reserve

Transfers:

- \$400k transferred from Nowra Admin Fire Compliance project to new project SEC Chiller replacement which requires urgent replacement following failure
- \$50k transferred from Plantation Pt Reserve Drainage Design Project to Parsons St Land slip Investigation project due to the criticality of that project. Plantation Point reserve project suspended until further funding can be allocated

Cash and Investments Budget Review Statement

Cash & Investments – Estimated Balance at Year Ending 30 June 2026

As at 30 September 2025, Council has spent \$3.8M of General Fund cash in advance for grant funded projects whereby the grant monies have not yet been received. The unrestricted cash balance is in surplus at \$5.8M, eliminating the need to draw on internal restrictions to cover grants spent in advance.

	Prior Year Actual 2024/2025 (\$'000)	Current Year Original Budget (OB) 2025/2026 (\$'000)	Revised Budget 2025/2026 (\$'000) (*)	Recommended changes for Council Resolution (\$'000)	Projected Year End (PYE) Results 2025/2026 (\$'000)	Variance OB vs. PYE 2025/2026 (\$'000)	September Year to Date Actual Balance (\$'000)
Total Cash, Cash Equivalents and Investments	240,976	219,156	231,161	10,855	242,016	22,860	266,052
Externally Restricted							
Specific Purpose Unexpended Grants - General Fund	16,504	6,651	6,657	11,660	18,317	11,666	16,056
Specific Purpose Unexpended Loans	28,084	19,237	19,778	(520)	19,258	21	27,680
Developer Contributions - General Fund	30,293	24,845	28,269	152	28,421	3,576	31,386
Developer Contributions - Water Fund	11,095	10,374	8,201	0	8,201	(2,173)	10,934
Self-Insurance Claims	6,679	7,875	7,279	0	7,279	(596)	6,949
Special Rates Variation	1,087	392	245	(42)	203	(189)	5,631
Stormwater Levy	354	191	71	(67)	4	(187)	516
Domestic Waste Management	16,759	1,405	5,985	33	6,018	4,613	18,750
Water Supplies	36,619	45,376	43,877	125	44,002	(1,374)	38,371
Sewer Services	44,171	29,919	37,062	(389)	36,673	6,754	46,579
Total Externally Restricted	191,645	146,265	157,424	10,952	168,376	22,111	202,852
Cash, cash equivalents & investments not subject to external restrictions	49,331	72,891	73,737	(97)	73,640	749	63,200
Internally Restricted							
Arts Collection	45	45	45	(27)	18	(27)	28
Cemeteries	100	150	136	0	136	(14)	105
Coastal Management & Infrastructure	673	955	939	(32)	907	(48)	599
Committed Capital Works	3,684	0	1,402	255	1,657	1,657	3,570
Communication Towers	0	0	0	0	0	0	0
Critical Asset Compliance	268	0	0	0	0	0	267
Dog Off Leash Area Reserve	114	155	156	(60)	96	(59)	130
Economic Development Projects	388	388	388	0	388	0	388
Employee Leave Entitlement	5,880	5,880	5,880	0	5,880	0	5,880

Financial Assistance Grant	8,116	13,127	8,116	0	8,116	(5,011)	6,087
Financial Sustainability Review savings	4,057	4,057	4,057	942	4,999	942	4,998
General Insurance	472	685	657	(141)	516	(169)	626
Industrial Land Development	4,582	7,287	7,085	(46)	7,039	(248)	8,379
Jervis Bay Territory Contract	0	0	0	0	0	0	0
Jetty Licensing	19	19	19	0	19	0	19
Land Decontamination	0	0	0	0	0	0	0
Plant Replacement	3,856	992	3,441	(784)	2,657	1,665	6,691
Revolving Energy	422	477	482	0	482	5	438
S7.11 Matching Funds	0	0	0	0	0	0	0
Developer Contributions Recoupment	2,399	4,685	5,483	0	5,483	798	5,137
River Foreshore Development	853	916	916	0	916	0	853
Sporting Facilities	305	346	352	(102)	250	(96)	343
Strategic Projects	116	164	272	0	272	108	108
Property	1,839	102	445	(202)	243	141	1,766
Southern Water Services	503	0	503	0	503	503	508
Deposits, retentions and bonds	4,542	4,506	4,542	0	4,542	36	4,399
Water Communication Towers	6,098	5,654	7,381	15	7,396	1,742	6,085
Total Internally Restricted	49,331	50,590	52,697	(182)	52,515	1,925	57,404
Unallocated	0	22,301	21,040	85	21,125	(1,176)	5,796

Notes:

External restrictions are funds that must be spent for a specific purpose and cannot be used by council for general operations. Internal restrictions are funds that council has determined will be used for a specific future purpose. All other available cash is classified as Unrestricted.

ORIGINAL Budget +/- approved budget changes in previous quarters = REVISED Budget

REVISED Budget +/- recommended changes this quarter = PROJECTED year end result

Statements

Investments

The restricted funds are invested in accordance with Council’s investment policy.

Cash

Cash was last reconciled with the bank statement for the quarterly budget review ending 30 September 2025

Reconciliation

	\$'000
Bank Balance per statement	3,259
Unpresented cheques / deposits	1,277
Cash on hand	20
Total Cash on Hand Balance	4,556
Term Deposits	172,000
AMP At Call Account	20
AMP Notice Account	1
CBA Business Saver	41,496
Bonds	2,000
FRN	39,550
State Insurance Regulatory Authority	6,675
Fair Value adjustment	(245)
Total Investments	261,496
Total Cash & Investments balance	266,052
Total Cash & Investments per Ledger	266,052

Developer Contribution Summary

Purpose	Opening Balance As at 1 July 2025 \$000's	Developer Contributions Received			Interest Earned Q1 \$000's	Amounts Expended Q1 \$000's	Internal Borrowings (to)/from Q1 \$000's	Held as Restricted Asset As at this Q \$000's	Cumulative balance of internal borrowings (to)/from As at this Q \$000's
		Cash Q1 \$000's	Non-Cash Land Q1 \$000's	Non-Cash Other Q1 \$000's					
Drainage	533	57	0	0	8	57	0	541	0
Roads	9,068	156	0	0	132	6	0	9,350	0
Traffic facilities	0	0	0	0	0	0	0	0	0
Parking	2,053	0	0	0	30	0	0	2,083	0
Open space	4,010	192	0	0	61	2	0	4,261	0
Community facilities	8,508	227	0	0	116	103	0	8,748	0
Other	1,146	127	0	0	17	116	0	1,172	0
Active Recreation	4,974	243	0	0	74	60	0	5,230	0
Total S7.11 Under plans	30,293	1,001	0	0	436	344	0	31,386	0
S7.11 Not under plans	0	0	0	0	0	0	0	0	0
S7.12 Levies	0	0	0	0	0	0	0	0	0
S7.4 Planning agreements	0	0	0	0	0	0	0	0	0
S64 Contributions	11,095	233	0	0	244	638	0	10,934	0
Other	0	0	0	0	0	0	0	0	0
Total Developer Contributions	41,388	1,234	0	0	680	982	0	42,320	0

Consultancy and Legal Expenses (in accordance with MIN24.379)

Directorate	Consultancy	Budgeted (Y/N)
Chief Executive Officer	23,600	Y
City Performance	10,600	Y
City Services	17,278	Y
City Development	159,307	Y
Shoalhaven Water	32,374	Y
YTD Actuals	243,160	

Directorate	Legal Expenses	Budgeted (Y/N)
Chief Executive Officer	2,637	Y
City Performance	18,650	Y
City Services	60,474	Y
City Development	187,983	Y
Shoalhaven Water	24,879	Y
YTD Actuals	294,624	

Definition of Consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendation or high-level specialist or professional advice to assist decision-making by management. Generally, it is the advisory nature of the work that differentiates a consultant from other contractors.

Occupied FTEs Vs Revised Budget FTEs (in accordance with MIN25.288)

Occupied FTEs	Revised Budget FTEs	Vacant FTEs
1,008.38	1,159.37	150.99

Contractors & Consultants replacing Council staff (in accordance with MIN25.288)

Category	Amount spent this quarter (excl GST)
Direct appointments	98,956
Labour Hire companies	1,004,713
Trainees	517,621



Address all correspondence to:
The Chief Executive Officer
PO Box 42, Nowra NSW 2541
shoalhaven.nsw.gov.au/contact
1300 293 111

shoalhaven.nsw.gov.au     

Uncompleted Notice of Motion and Mayoral Minutes Action Sheets Report - as at 13 November 2025

Notice of Motion - Southern Water Services Entity			
Ordinary Meeting 25/02/2025	MIN25.68	CL25.46	City Performance
<p>RESOLVED (Clr Cox / Clr Proudfoot) MIN25.68</p> <p>That the Acting CEO prepare a report to Council including the following information:</p> <ol style="list-style-type: none"> Why, when and if the policy was updated/changed to replace a nominated SCC Councillor with the CEO or nominated delegate. What dividends Southern Water Services paid to Council over the past 3 years, including the Directors fees and payments made over the term of its operations. An assesment as to the ongoing operations for dissolution of the entity. <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		<p>Notes:</p> <p>12 Aug 2025 1:34pm</p> <p>Offsite records have been recalled, and Finance have commenced further investigation into Southern Water Services.</p>	
Notice of Motion - Council's Green Electric Vehicle Policies - Detailed Report - Cost of Acquiring & Running - Costing Analysis - Previous Mayors Electric Vehicle			
Ordinary Meeting 25/02/2025	MIN25.67	CL25.45	City Services
<p>RESOLVED (Clr Cox / Clr Kemp) MIN25.67</p> <p>It is requested that the Acting CEO furnish a detailed report on the cost of acquiring and running these vehicles, in particular a full detailed costing analysis of the previous Mayors Electric Vehicle, itemised running including FBT, breakdown and any other relevant expenses.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Boyd and Clr Krikstolaitis</p> <p>AGAINST: Clr Tribe, Clr Norris and Clr Johnston</p> <p>CARRIED</p>		<p>Notes:</p> <p>13 Nov 2025 11:44am</p> <p>Report to Council addressing MIN25.350, MIN25.352, MIN25.155 and MIN25.67 is being prepared for December 2025.</p>	

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Notice of Motion - Call in DA25/1028 - 30 Tallowa Dam Road, Kangaroo Valley - Function Venue / Camp Ground			
Ordinary Meeting 11/03/2025	MIN25.97	CL25.68	City Development
RESOLVED (Clr Norris / Clr Clancy) That Council call in DA25/1028 30 Tallowa Dam Road, Kangaroo Valley due to significant community interest. FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis AGAINST: Nil CARRIED		MIN25.97	Notes: 13 Nov 2025 10:21am Referrals are still outstanding.
Notice of Motion - Review and Cost Controls of Media Spend - Report request			
Ordinary Meeting 15/04/2025	MIN25.156	CL25.100	CEO
RESOLVED (Clr Cox / Clr Dunn) That through the Acting CEO, a report be compiled on the annual print media spend breaking down specific mediums and including public notices to confirm in 2025 and whether this is still a regulatory requirement and if so, what are those specific categories/classifications. FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis AGAINST: Nil CARRIED		MIN25.156	Notes: 06 Nov 2025 3:01pm Competing workload has meant that this report will be completed in November 2025.
Notice of Motion - AEC Fleet & Plant Service Review - Fuel Card Restrictions - Allowance limit reduction - Logging registration/odometer - Audit - Report request			
Ordinary Meeting 15/04/2025	MIN25.155	CL25.99	City Services
RESOLVED (Clr Cox / Clr Clancy) That Council: 1. Direct the A/CEO to undertake the following (in line with the AEC Fleet & Plant Service Review Report of June 2024 pertaining to P.89) to review as below:		MIN25.155	Notes: 13 Nov 2025 11:44am Report to Council addressing MIN25.350, MIN25.352, MIN25.155 and MIN25.67 is being prepared for December 2025.

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<p>a. Consider an immediate reduction of the \$3000 monthly fuel allowance limit on Fuel cards and that the issuer adhere to the strict use of the fuel card. To follow processes for fraud reduction and ensuring fiscal responsibility through use of fuel cards issued by Council so that they cannot be used for refuelling of a different asset by appropriately capturing fuel usage through logging Vehicle plate and odometer at time of purchase.</p> <p>b. Request a redacted (non-identifiable) report be compiled on the top 20 monthly fuel card utilisers to compare mileage versus fuel spend for any discrepancies including interstate.</p> <p>c. Implement an audit (external independent) of all fuel card purchases over the last 2 years.</p> <p>2. Receive a report to a future meeting following items a, b & c above.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>			
<p>Notice of Motion - National Emergency Management Agency (NEMA) - Funding application - Stormwater drainage - Culburra Beach / Orient Point</p>			
Ordinary Meeting 13/05/2025	MIN25.223	CL25.143	City Services
<p>RESOLVED (Clr Tribe / Clr Norris)</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Apply for funding via the NEMA (National Emergency Management Agency) to scope the extent of works required to address stormwater drainage at Orient Point and Culburra Beach. 2. Note that the scoping study will inform the extent of works required over the long term to address drainage matters, and future grant applications. 3. Note that there is no allocated co-contribution for this scoping study, or undertaking of works within current budgets, and if successful, internal funding will need to be assessed for allocation. 4. Keep the CBOP CCB Water Management Sub-Committee informed of progress of the grant application, any study arising, and future funding arrangements to ensure they are fully appraised. 		MIN25.223	<p>Notes:</p> <p>07 Nov 2025 4:29pm</p> <p>Point 1. As of today there are no specific dates yet for applications to open for Round 4. However we expect NEMA to open appropriate grant funding program mid 2026 at which point funding will be applied for., Points 2 to 5. Subject to successful funding application in 2026</p>

Uncompleted Notice of Motion and Mayoral Minutes Action Sheets Report - as at 13 November 2025

5. Apply for a specific project noting broken and aging infrastructure as identified by current investigations.

6. Write to the Federal Member for Gilmore Ms Fiona Phillips MP and seek written endorsement to advocate for the Shoalhaven on behalf of this issue.

FOR: Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis

AGAINST: Nil

CARRIED

Notice of Motion - Shoalhaven War Memorials - Establish Register - Remembrance - Maritime - Voyager Park - RAAF - Establish Advisory Committee - Councillor Briefing

Ordinary Meeting 27/05/2025	MIN25.249	CL25.161	City Services
<p>RESOLVED (Clr Clancy / Clr Casmiri)</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Establish a War Memorials Register for the Shoalhaven that: <ol style="list-style-type: none"> a. Documents all war memorials on public and private land in the Shoalhaven LGA. b. Ensures all memorials are listed on the NSW War Memorials Register. c. Includes condition assessments and maintenance requirements. d. Identifies which memorials are included in Council's asset register. 2. Take immediate action regarding the following specific memorials: <ol style="list-style-type: none"> a. Formally assess and document the condition of the Wall of Remembrance at the JB Maritime Museum and the Court of Remembrance in Voyager Memorial Park. b. Register the RAAF 107 Squadron memorial on Island Point Road with the NSW War Memorials Register. c. Investigate the discrepancies in the Court of Remembrance regarding tri-service representation and the absence of Merchant Navy recognition. d. Verify the dedication of the Court of Remembrance War Memorial element (No record has ever been located that the Court of Remembrance has been dedicated as a War Memorial, and it remains unregistered. 		MIN25.249	<p>Notes:</p> <p>13 Nov 2025 11:45am</p> <p>Staff are currently in the process of collecting asset data for all war memorials located on both public and private land within the Shoalhaven Local Government Area.</p>

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- e. Review and standardise the criteria for inclusion on war memorials, addressing the inconsistency where names range from the Fallen to civilian committee members of local RSL.
- 3. Establish a War Memorial Advisory Committee to:
 - a. Review grant applications.
 - b. Provide ongoing advice to Council on memorial management.
 - c. Ensure appropriate recognition of all service branches.
 - d. Include representatives from Council, RSL, historical societies, representatives from HMAS Albatross (including Chaplain services), Special Operations Command and relevant community members.
- 4. Receive a briefing on the following parts of the published Notice of Motion:
 - a. Develop a comprehensive War Memorials Management Policy that:
 - i. Clearly defines responsibilities for memorial management between Council and other stakeholders (e.g., RSL).
 - ii. Establishes maintenance standards and schedules.
 - iii. Sets out processes for applying for grants, including from the NSW Office for Veterans Affairs Community War Memorials Fund.
 - iv. Ensures inclusion of all service branches in appropriate memorials.
 - v. Establishes protocols for new memorial proposals.
 - b. Apply for funding through the NSW Office for Veterans Affairs Community War Memorials Fund for:
 - i. Restoration and ongoing maintenance of the Wall of Remembrance.
 - ii. Appropriate recognition of the 50 personnel who lost their lives locally during WWII, including immediate reversal or justification of the Council policy that excludes fallen listed on the Wall of Remembrance from being commemorated on the Court of Remembrance on the grounds that it is a 'Single Service' memorial.
 - iii. Improvement of signage and interpretive materials at local war memorials.
 - c. Direct the CEO to prepare a report on:
 - i. The status of all war memorials in the Shoalhaven, their condition, and maintenance requirements.

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<ul style="list-style-type: none"> ii. The current process for managing memorial applications and maintenance. Noting that the Shoalhaven City Council Plaques and Memorials Policy dated 28 October 2022 states a review of the forementioned policy within 12 months of the date of the election of the new Council is available on request. Confirmation that this is the correct policy is also requested. iii. Historical grant applications and allocations for memorial maintenance. iv. Recommendations for improved coordination between Council, RSL, and other stakeholders. v. Budget implications for implementing a comprehensive memorial management system. vi. Implementation status of Ordinary Meeting resolution of 07 February 2022 to promulgate both Heritage Consultants report and Working Groups report with identified errors and omissions. <p>FOR: Clr Clancy, Clr Kemp, Clr Casmiri, Clr Cox, Clr Wilkins and Clr Proudfoot AGAINST: Clr Dunn, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis CARRIED ON THE CASTING VOTE OF THE CHAIRPERSON</p>	
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Notice of Motion - Addressing Illegal Tobacco and Vaping Concerns in Shoalhaven - Nowra CBD - Revise LEP - NSW Health - Advocates NSW Government - Educational Program

Ordinary Meeting 27/05/2025	MIN25.248	CL25.160	City Development
<p>RESOLVED (Clr Clancy / Clr Krikstolaitis)</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Acknowledges that smoking remains the leading cause of preventable disease and death in Australia, and that vaping is an emerging public health challenge, particularly among young people. 2. Notes with concern that Shoalhaven, particularly Nowra CBD, has seen a proliferation of tobacco retailers with approximately 9 stores in the central Nowra locale, all within walking distance of schools. 3. Notes with concern that according to NSW Health data, there has been an increase in the number of tobaccoists opening across NSW, rising from 14,500 four years ago to 19,500 today. 		MIN25.248	<p>Notes:</p> <p>06 Nov 2025 3:25pm</p> <p>Range of NSW Government legislation now in place to assist with sale. Mayoral Media Release 31 Oct 2025 - calling for crack down on illegal tobacco.</p>

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4. Acknowledges that from July 1, 2024, all vapes and vaping products, regardless of whether they contain nicotine, can only be legally sold by pharmacies to people with a prescription from a medical doctor. This change in legislation effectively bans the sale of vapes by any other retailers, such as tobacconists, vape shops, and convenience stores.
5. Advocates to the NSW Government in support of the proposed Upper House inquiry into illegal tobacco sales, which would examine:
 - a. The proliferation of tobacco and vape outlets
 - b. Departmental responsibility for compliance and enforcement
 - c. Licensing schemes for tobacconists
 - d. Landlord responsibilities
 - e. Money laundering schemes operating via tobacconists
 - f. Impact on human health and business profits
6. That Shoalhaven City Council revise the LEP through the current review process to mandate that tobacconist stores require approval through a development application.
7. Recognises the collaborative efforts between NSW Health and NSW public schools in delivering comprehensive, curriculum-based training and education to students regarding the dangers to tobacco, vapes and e-cigarettes.
8. Shoalhaven City Council undertakes an educational program via social media to inform the community on:
 - a. The dangers of vaping
 - b. The legislation and regulations regarding the sale and purchase of tobacco, vapes and e-cigarettes
 - c. How community members can report incidents where they believe that store owners are breaking tobacco retailing laws, including selling illicit tobacco or illegally selling vaping goods via the online reporting tool or by calling the Tobacco Information Line in 1800 357 412.

FOR: Clr Clancy, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis

AGAINST: Clr Kemp

CARRIED

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Notice of Motion - Kerb and Guttering Request - Lazzarini - Ratepayers Financing Policy - Review - Report request			
Ordinary Meeting 22/07/2025	MIN25.333	CL25.215	City Services
<p>RESOLVED (Clr Proudfoot / Clr Clancy) MIN25.333</p> <p>1. That the kerb and guttering request from Mr and Mrs Lazzarini be given every possible consideration, and</p> <p>2. Be incorporated into a full review of the previously well-established policy which worked so effectively for several years, and</p> <p>3. This policy review be reported back to Council.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Johnston</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		<p>Notes:</p> <p>12 Nov 2025</p> <p>1. The Kerb and Gutter request for the Lazzarini's has been fully considered and will not be progressed , 2. The policy review and associated report back to Council is ongoing.</p>	
Notice of Motion - Call in - DA25/1347 26 Douglas St / 14 Bainbrigge Cres Nowra - Lot B DP 397558 / Lot 13 DP 35634 - Childcare Centre			
Ordinary Meeting 22/07/2025	MIN25.331	CL25.213	City Development
<p>RESOLVED (Clr Clancy / Clr White) MIN25.331</p> <p>That Council call-in Development Application DA25/1347 for a proposed Childcare Centre, Douglas St, Nowra, due to the public interest.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Clr Tribe</p> <p>CARRIED</p>		<p>Notes:</p> <p>13 Nov 2025</p> <p>Currently waiting for further information to be received from the applicant.</p>	

Uncompleted Notice of Motion and Mayoral Minutes Action Sheets Report - as at 13 November 2025

Notice of Motion - Stand-alone Shoalhaven Residential Style Guide - Development/preparation			
Ordinary Meeting 22/07/2025	MIN25.330	CL25.212	City Development
<p>RESOLVED (Clr Casmiri / Clr Clancy) MIN25.330</p> <p>That Council develop a Stand-alone Shoalhaven Residential Style Guide to work in concert with the DCP.</p> <p>FOR: Clr White, Clr Clancy, Clr Casmiri, Clr Dunn, Clr Wilkins, Clr Proudfoot and Clr Krikstolaitis</p> <p>AGAINST: Clr Kemp, Clr Cox, Clr Tribe, Clr Norris, Clr Boyd and Clr Johnston</p> <p>CARRIED</p>		<p>Notes:</p> <p>06 Nov 2025</p> <p>Report to Council 26 August 2025 on New Land Use Planning Scheme focus cover this resolution. Matter deferred to briefing that was held on 16 October 2025 - report back to Council in November 2025 to obtain direction.</p>	
Notice of Motion - Matter of detailed financial cost savings being applied with accountability and transparency - Follow up on and provide per Notice of Motion significant Reports requested previously in the financial interests of ratepayers to Council			
Ordinary Meeting 29/07/2025	MIN25.352	CL25.227	City Services
<p>RESOLVED (Clr Cox / Clr Casmiri) MIN25.352</p> <p>Follow up on the listed N.O.M. Further detail required. (CL24.360/61 AEC Fleet & Plant Service Review - Fuel card restrictions. Partial report back CL24.399.)</p> <ol style="list-style-type: none"> 1. Confirm the Councils E.M fix' has been executed and is working correctly. 2. Provide a redacted report of the top 20 fuel card users listing vehicle type and spend (leaseback not operational). 3. If Councils Enterprise Management System cannot provide the information, the fuel suppliers raw analysis be provided redacting number plates or any info that could identify staff. 4. Confirm the exact details and rationale for the new Geo restriction of the fuel cards both leaseback & operational. 5. Provide council a detailed report in 2 parts for the past 3x Financial years 2022/23 FY 2023/24 & 2024/25 capturing a) ALL fuel usage outside of NSW - spend and department and b) ALL fuel usage outside of the LGA Shoalhaven - spend and department. <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins and Clr Proudfoot</p> <p>AGAINST: Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p>		<p>Notes:</p> <p>13 Nov 2025</p> <p>Report to Council addressing MIN25.350, MIN25.352, MIN25.155 and MIN25.67 is being prepared for December 2025.</p>	

Uncompleted Notice of Motion and Mayoral Minutes Action Sheets Report - as at 13 November 2025

CARRIED			
Notice of Motion - Report Back - Land & Environment Court Matters - Representations - Associated Costs - DA Matters - Council Observer			
Ordinary Meeting 29/07/2025	MIN25.351	CL25.226	City Development
RESOLVED (Clr Cox / Clr Casmiri)		MIN25.351	Notes:
That:			13 Nov 2025
1. In the interests of ratepayers for accountability, transparency and cost controls, a report with the following details as minimum be provided to Council soonest on:			A Report is currently being prepared for early 2026.
a. Total spend per annum on Land & Environment representations and associated costs for FY 2021/22 FY 2022/23 & FY 2023/24.			
b. Number of matters that have been submitted per year and final outcome for SCC being either won, lost or other status, being			
i. Where Staff refuse the DA			
ii. Where Councillors refuse the DA			
iii. Other categories as relevant			
c. What were the main points for not having been resolved by Councils own staff.			
d. The D.A. references be also supplied for further public scrutiny subject to not breaching personal or applicable other Privacy rules around releasing the D.A. reference data.			
2. A Councillor be present as an observer, where possible, for Land & Environment Court matters.			
FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Johnston			
AGAINST: Clr Krikstolaitis			
CARRIED			

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Notice of Motion - Total Fleet Fuel Expense Data Request - AEC Fleet & Plant Review - Breakdown Quarterly & 6 Monthly			
Ordinary Meeting 29/07/2025	MIN25.350	CL25.225	City Services
<p>RESOLVED (Clr Cox / Clr Casmiri) MIN25.350</p> <p>From the AEC Fleet & Plant Service Review - June 2024. As the SCC total Fuel bill is listed in the Millions of dollars, we request a report to Council on behalf of SCC Ratepayers confirming total fuel expenditure expenses for FY2023/24 and FY2024/25 for comparison. To include a breakdown of quarterly & 6 Monthly and if the report can provide details to show actual fuel, oil and any other related line items separately.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		<p>Notes:</p> <p>13 Nov 2025</p> <p>Report to Council addressing MIN25.350, MIN25.352, MIN25.155 and MIN25.67 is being prepared for December 2025.</p>	
Notice of Motion - Drainage & Access Issues - Nowra Golf Driving Range / Putt Putt			
Ordinary Meeting 12/08/2025	MIN25.373	CL25.240	City Services
<p>RESOLVED (Clr Wilkins / Clr Proudfoot) MIN25.373</p> <p>That Council:</p> <ol style="list-style-type: none"> Investigate and alleviate issues surrounding drainage and access which are hampering the business activities and the recreational enjoyment of the Nowra Golf Driving Range. Remove offending the silt, reeds and weeds from drainage canal which supposedly protects the entrance to the car-park and extends down the right side of the driving range facing north to Terara. <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris and Clr Boyd</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		<p>Notes:</p> <p>29 Sep 2025</p> <p>Item 1 – investigation is ongoing , Item 2 complete - Silt, reeds and weeds from drainage canal have been removed.</p>	

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Notice of Motion - Acknowledgement and Welcome to Country - Support - Refer to Aboriginal Advisory Committee			
Ordinary Meeting 12/08/2025	MIN25.371	CL25.238	CEO
<p>RESOLVED (Clr Proudfoot / Clr Cox)</p> <p>That Council</p> <ol style="list-style-type: none"> Continues to give its enthusiastic support for the Acknowledgement Of Country at Council Meetings, other important meetings and selected appropriate occasions. In addition, Council wholeheartedly gives its support to ceremonial Welcomes To Country performed by a First Nation's person for appropriate special occasions and events. Refer this resolution to the Aboriginal Advisory Committee for further comment. <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		MIN25.371	<p>Notes:</p> <p>11 Nov 2025</p> <p>At the Aboriginal Advisory Committee meeting of Tuesday 4 November the Aboriginal Advisory Committee provided feedback in response to Notice of Motion MIN25.371:</p> <p>The Committee emphasised the importance of cultural awareness training and development opportunities for both staff and Councillors. Members noted that this training should extend beyond general awareness to build confidence in delivering personal Acknowledgements of Country—encouraging individuals to move beyond standardised templates and speak with genuine understanding of their meaning and purpose.</p> <p>The Committee also highlighted the importance of progressing from cultural awareness to cultural responsiveness—supporting staff and Councillors to understand how to incorporate this learning into their work, policies, and practices, and to embed respectful engagement with Aboriginal communities across all areas of Council's operations.</p> <p>The Committee recommends that Council develop a formal policy to guide the appropriate and consistent use of Acknowledgement of Country and Welcome to Country protocols.</p>
Notice of Motion - Councillor Email Signature blocks - Political affiliation			
Ordinary Meeting 12/08/2025	MIN25.370	CL25.237	City Performance
<p>RESOLVED (Clr Casmiri / Clr Cox)</p> <p>That Council supports the right of a Councillor to include their political affiliation in their email signature block.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Norris, Clr Boyd and Clr Krikstolaitis</p>		MIN25.370	<p>Notes:</p>

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AGAINST: Clr Tribe CARRIED			
Mayoral Minute - Chief Executive Officer Recruitment Process & Outcome - Candidate Selected by Sub Committee - Offer Position - Finale Negotiations and Contract - Further Report - Chief Executive Officer Performance Review Panel - Delegations - Acting Arrangements			
Ordinary Meeting 09/09/2025	MIN25.451C	CMM25.2	City Performance
RESOLVED (Mayor White)		MIN25.451C	Notes: 17 Sep 2025 Report on Performance Review Panel will be subject to consideration of Senior Staff Contractual Matters Committee on 24 September 2025. Delegations report will be prepared for next available Council meeting once the CEO and Start date have been confirmed.
That:			
<ol style="list-style-type: none"> 1. Council receives the Progress and Outcomes Report 1 September 2025 from Stephen Blackadder Managing Director SBC PTY LTD provided in hard copy only as Attachment 1. 2. The candidate selected by the Sub-Committee after final interviews for the position of General Manager, styled as the Chief Executive Officer, of Shoalhaven City Council, and as outlined in the confidential Process and Outcome report circulated to Councillors separately be offered the position. 3. Should the selected candidate not accept the position and in accordance with the merit-based assessment undertaken as part of the recruitment process, the whole Council review the remaining three candidates identified in the report. 4. The Mayor, with advice from the Recruitment Consultant, be authorised to finalise negotiations with the accepting candidate and sign a contract based on the following: <ol style="list-style-type: none"> a. A five (5) year performance-based Contract in accordance with the Standard Contract of Employment applying to all general manager positions in NSW. b. A total remuneration package up to the amount specified in the report on processes and outcomes. c. Provision of a motor vehicle for full private use based on a contribution of \$15,000 by the CEO to private use costs from the total remuneration package and subject to the conditions outlined in the contract. d. The preparation of a Professional and Leadership Development Program for the Chief Executive Officer to be agreed with the Mayor, including membership of the Local Government Chief Officers Group. 5. No public announcement of the name of the successful candidate be made until the Mayor has obtained a written acceptance of the offer. 			

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6. The Employment Contract between the appointee and the Council be executed under the Common Seal of the Council.
7. Following the successful appointment and prior to commencement of the Chief Executive Officer council receive a further report to determine the following:
 - a. Appointment of members to the Chief Executive Officer Performance Review Panel.
 - b. Assign all delegations as required to the Chief Executive Officer.
 - c. Define what acting arrangements are to be put in place should the Chief Executive Officer take leave or be unable to act in their capacity as Chief Executive Officer.
8. The Council thank the members of the Recruitment Sub-Committee for their diligence and commitment in overseeing the recruitment process

FOR: Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis

AGAINST: Mayor White, Clr Clancy, Clr Kemp and Clr Casmiri

CARRIED

Notice of Motion - Disability Inclusion Action Plan (DIAP) - Employees With a Disability Report - DIAP Assessment - Disability Enterprises

Ordinary Meeting 09/09/2025

MIN25.429

CL25.282

City Performance

RESOLVED (Clr Proudfoot / Clr Cox)

MIN25.429

Notes:

11 Nov 2025

A report is being prepared by Lead, Community Capacity Building for Councillors.

That Council Staff prepare a report on the following:

1. The number of people with a disability who are currently employed by Shoalhaven City Council, across permanent, temporary and casual positions.
2. An assessment as to what extent Council's Disability Inclusion Action Plan (D.I.A.P) is meeting set targets.
3. The strategies that Council is using to attract and retain employees with a disability, including how well and how frequently we are engaging with local disability organisations.
4. The identification of opportunities to work with disability enterprises, such as Flagstaff, in order to deliver better outcomes regarding disability awareness and workplace support programmes.
5. Funding opportunities that may present themselves through government agencies and the private sector.

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<p>FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>			
<p>Notice of Motion - Cost Shifting Onto Local Government - LGNSW Report on Council Website - Write to Premier - NSW Treasurer - NSW Minister Local Government</p>			
Ordinary Meeting 09/09/2025	MIN25.428	CL25.281	CEO
<p>RESOLVED (Clr Cox / Clr Proudfoot)</p> <p>That</p> <ol style="list-style-type: none"> Council note the findings of the LGNSW Cost Shifting report for the 2023/2024 financial year; and A copy of the cost shifting report be placed on Council's website so that our communities can access it; and Council writes to the Premier, the NSW Treasurer and the NSW Minister for Local Government seeking that they urgently address these costs through a combination of regulatory reform and appropriate funding. <p>FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		MIN25.428	<p>Notes:</p> <p>13 Nov 2025</p> <p>Item 2. Report has been placed on Councils Website, Item 3. Draft representation has been prepared.</p>
<p>Notice of Motion - 1 Wharf Road Shoalhaven Heads - Cast Analysis Report - Land and Environment Court Hearing - Lot 2, DP701597 - Audit Council Staff Hours</p>			
Ordinary Meeting 23/09/2025	MIN25.478	CL25.298	City Development
<p>RESOLVED (Clr Wilkins / Clr Clancy)</p> <p>That Council provide a full detailed report and cost analysis outcome over the Land and Environment court hearing into Lot 2, DP701597 - 1 Wharf Road, Shoalhaven Heads. The cost analysis should include an audit of council staff hours over the more than 2 and half years of this disputed DA, alongside court costs.</p>		MIN25.478	<p>Notes:</p> <p>13 Nov 2025</p> <p>A Report is being prepared for Ordinary Meeting scheduled for 9 December 2025.</p>

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FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris and Clr Boyd AGAINST: Nil CARRIED			
Notice of Motion - Call in DA2024/1589 - 737 Woollamia Road, Woollamia - Lot 12 DP 9289			
Ordinary Meeting 23/09/2025	MIN25.476	CL25.296	City Development
RESOLVED (Clr Casmiri / Clr Proudfoot) That 1. Council call in the Development Application DA2024/1589 - 737 Woollamia Road, Woollamia (Lot 12 DP 9289) due to public interest. 2. Any further additional information the applicant provides to Council staff prior to the matter being reported back to Council be taken into consideration.		MIN25.476	Notes: 13 Nov 2025 A Report is being prepared for Ordinary Meeting scheduled for 9 December 2025.
FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris and Clr Boyd AGAINST: Nil CARRIED			
Mayoral Minute - Establishment of Cruise Terminal at Port Kembla - Support Proposal - Shoalhaven City Council - Key Stakeholder - Provide Submission - Cruising Industry Advisory Panel			
Ordinary Meeting 23/09/2025	MIN25.475	MM25.21	CEO
RESOLVED (Mayor White / Clr Proudfoot) That Council 1. Support Wollongong City Council's proposal for a Cruise Terminal at Port Kembla. 2. Confirm Shoalhaven Council is a key stakeholder on the Cruise Wollongong Taskforce. 3. Provide a submission to the Cruising Industry Advisory Panel to highlight Port Kembla as the most suitable location for a new cruise terminal in NSW, and outline the significant regional economic benefits of establishing a cruise terminal.		MIN25.475	Notes:

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FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris and Clr Boyd
AGAINST: Nil
CARRIED

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Notice of Motion - Old Nowra Bridge - Request Transport for NSW (TfNSW) - Quarterly Updates of Works - Approach TfNSW - Intention			
Ordinary Meeting 12/11/2024	MIN24.602	CL24.348	City Services
<p>RESOLVED (Clr Cox / Clr Krikstolaitis)</p> <p>That Council</p> <ol style="list-style-type: none"> Request Transport for NSW (TfNSW) to provide quarterly updates regarding progress of works on Old Nowra Bridge. Direct the CEO to approach TfNSW to find out whether they intend to pass the asset to Council or retain the asset. <p>FOR: Clr White, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston, Clr Krikstolaitis and Clr Clancy</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		MIN24.602	<p>Notes:</p> <p>23 Sep 2025 - Completion</p> <p>Completed on 23 September 2025 - TfNSW have been providing quarterly updates and will continue to do so. The structural components of the old Nowra bridge to remain in TfNSW ownership. Ownership of any enmeshments (such as lighting) and maintenance is subject of on-going conversations with TfNSW.</p>
Notice of Motion - Memorial Seat & Plaque - Angus Craig - CEO Identify Funding			
Ordinary Meeting 12/11/2024	MIN24.600	CL24.346	City Services
<p>RESOLVED (Clr Proudfoot / Clr Casmiri)</p> <ol style="list-style-type: none"> That a memorial seat with the appropriate plaque, for Angus Craig, be installed at the Illfracombe end of Collingwood Beach overlooking Jervis Bay as soon as is practicable. That this matter be referred back to acting CEO to identify funding, noting that the Sanctuary Point Men's shed will undertake installation, and the Craig family will pay for materials. <p>FOR: Clr White, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston, Clr Krikstolaitis and Clr Clancy</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		MIN24.600	<p>Notes:</p> <p>07 Nov 2025 - Completion</p> <p>Completed on 07 November 2025 - Plaque installed on memorial</p>

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Notice of Motion - Call in DA MA24/1370 - Huskisson Hotel - Modification Trading Hours			
Ordinary Meeting 10/12/2024	MIN24.656	CL24.385	City Development
<p>RESOLVED (Clr Tribe / Clr Norris) MIN24.656</p> <p>That Council ‘calls in’ DA MA24/1370 ‘Modification of Trading Hours for Huskisson Hotel’ to consider public interest and give the community a say.</p> <p>FOR: Clr White, Clr Dunn, Clr Cox, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Clr Kemp, Clr Casmiri, Clr Wilkins, Clr Proudfoot and Clr Clancy</p> <p>CARRIED</p>		<p>Notes:</p> <p>13 Nov 2025 - Completion</p> <p>Completed on 13 November 2025 - The Development Application was withdrawn on 14/10/2025.</p>	
Notice of Motion - Feasibility Study for Establishment of a Traffic Control Function - Prepare Report - Financial & Practical Feasibility - Traffic Control Business - Progress Report May 2025			
Ordinary Meeting 21/01/2025	MIN25.9	CL25.10	City Services
<p>RESOLVED (Clr Boyd / Clr Johnston) MIN25.9</p> <p>1. That the Council direct the Acting Chief Executive Officer to prepare a report to Council, which includes a study into the financial and practical feasibility of establishing an appropriately trained, licensed and fully equipped traffic control business unit, or the integration of traffic management skill sets within appropriate current job roles, with that feasibility study including:</p> <ol style="list-style-type: none"> a. Case studies of minor Council projects showing high level costing/expenditure, indicating the amount that is paid for traffic control services; b. What support such a business unit, or integrated traffic management skill sets, could provide Council for projects and initiatives that require the services of Traffic Controllers including road repair and renewal, erecting or repairing roadside fences, clearing roadside drains, and maintaining roundabouts and roadside vegetation; and c. Consideration of a fee-for-service function to external agencies or businesses that require Traffic Control services while conducting their business. <p>2. That a progress report be provided to Council on the findings in May 2025.</p> <p>FOR: Clr Clancy, Clr Casmiri, Clr Dunn, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p>		<p>Notes:</p> <p>23 Sep 2025 - Completion</p> <p>Completed on 23 September 2025 - A progress report was presented to Council on 27 May 2025 (CL25.171). Final report back presented to Council 23/9/2025 (CL25.313)</p>	

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AGAINST: Clr White, Clr Kemp, Clr Cox, Clr Wilkins and Clr Proudfoot CARRIED			
Notice of Motion - Report Request - History of Investigations Sanctuary Point Shopping Centre Rear Area and Laneway - Survey - Health & Safety Issues - Government Funding			
Ordinary Meeting 21/01/2025	MIN25.5	CL25.6	City Services
RESOLVED (Clr Proudfoot / Clr White)		MIN25.5	Notes: 23 Sep 2025 - Completion Completed on 23 September 2025 - Report back presented to Council 9/9/2025 - CL25.286
That Council directs the CEO to prepare a report which details the history of investigations of the area and laneway at the rear of the Sanctuary Point shopping centre, Paradise Beach Road. In particular the report will focus on the following:			
<ol style="list-style-type: none"> 1. Previous resolutions of Council designed at working with shopkeepers in order to tidy up the overall appearance of the location. 2. The most recent survey which clearly defines the common boundary of the laneway and the rear of the shops. 3. Any identified health or safety issues with the location of large garbage disposal bins. 4. The availability of government funding which could be used to provide an aesthetically pleasing facelift of the location, which can best be described as neglected. 			
FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis			
AGAINST: Nil CARRIED			
Notice of Motion - Mens Shed Organisations - Prepare Historical Report of Past 5 Years - Comment on Financial Relief in Future			
Ordinary Meeting 28/01/2025	MIN25.23	CL25.19	City Services
RESOLVED (Clr Proudfoot / Clr Cox)		MIN25.23	Notes: 28 Aug 2025 - Completion Completed on 28 August 2025 - Reported to Council 26/8/25 (CL25.267)
That Council direct the CEO to:			
<ol style="list-style-type: none"> 1. Prepare a historical report on the evolution of the current financial commitment incurred by the Men's Shed organisations regarding leases, licences, rates, garbage collection and other charges, over at least the past five years. 			

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2. Make comment on the capacity of Council or other organisations to provide some form of financial relief in the future, particularly as Council's own financial position makes a significant turn for the better.

FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis

AGAINST: Nil

CARRIED

Notice of Motion - Shoalhaven City Council Apply the Statutory Minimum for the Cambewarra Pony Club - Annual Rental Amount - Report Arising from Negotiations - Retain Ability to Sub-lease - Waive Rates

Ordinary Meeting 25/02/2025

MIN25.66

CL25.28

City Services

RESOLVED (Clr Cox / Clr Wilkins)

MIN25.66

Notes:

That Council:

23 Sep 2025 - Completion

1. Resolves to apply the minimum statutory annual rental amount for the duration of the terms of its lease with the Cambewarra Pony Club.

Completed on 23 September 2025 - Complete – Report presented to Council 23/9/2025 (CL25.309)

2. Direct the Acting CEO (or delegate) to enter into negotiations with the Pony Club executive around various provisions of the lease including, but not limited to, rates; waste services; and, effluent pump-out arrangements, and that staff report the outcomes/options arising from negotiations to Council.

3. The Pony Club retain the ability to sub-lease and/or rent the property for use by others to assist the Clubs ongoing viability.

4. Waive rates of approximately \$3,200 per annum, for the term of the lease.

FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Cox, Clr Wilkins and Clr Proudfoot

AGAINST: Clr Dunn, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis

CARRIED

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Notice of Motion - Shoalhaven Family Day Care Administrative Function Transfer - Transition - Not for Profit - Independent Providers - On or Before 1 January 2026 - Representative be Included in Consultation - Available Providers			
Ordinary Meeting 11/03/2025	MIN25.95	CL25.66	City Performance
MOTION (RESOLVED) (Clr Clancy / Clr Kemp) MIN25.95 That: <ol style="list-style-type: none"> 1. Council transition Shoalhaven Family Day Care administration to suitable and agreed available not for profit or independent providers on or before 1 January 2026 or at a suitable date 2. For accounting efficiencies it is prudent that the administrative functions of Shoalhaven Family Day Care transitions occur on or before 1 January 2026 or at a suitable date 3. Along with Council, a representative from Shoalhaven Family Day Care be included in the consultation of available not for profit or independent providers FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot and Clr Norris AGAINST: Clr Tribe, Clr Boyd, Clr Johnston and Clr Krikstolaitis CARRIED		Notes: 30 Sep 2025 - Completion Completed on 30 September 2025 - SFDC Service is now closed and this action is considered completed.	
Notice of Motion - Health & Safety Hazards - Fire Risk - 146 The Wool Road St Georges Basin - Immediate removal			
Ordinary Meeting 15/04/2025	MIN25.153	CL25.97	City Development
RESOLVED (Clr Proudfoot / Clr Casmiri) MIN25.153 That Council direct the Acting CEO as a matter of urgency, to commence all necessary steps to remove both the obvious health hazards and significant fire risks at the house and yard at 146 The Wool Road, St Georges Basin. FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis AGAINST: Nil CARRIED		Notes: 24 September 2025 - Completion Completed on 24 September 2025 Notice (ON2025/0998) issued 24/09/25, Proceeded to Order 24/10/25 to address the following issues within 28 days: , 1. Cut the overgrowth of vegetation and grass at the property to remove, overgrown conditions and harbourage of vermin. , 2. Remove all waste materials stored at the property, including but not limited, to rubbish or deteriorated items. Items to be kept are to be stored, appropriately as to not provide unsafe or unhealthy conditions. , 3. Ensure that no items stored at the property, or forming part of the premises,, can leave the property.	

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			This includes during storm events. , 4. Make the premises safe, including but not limited to: , • repairing the deteriorating structure., • removing significant fire risks at the property., • repairing the front veranda that is unstable. Loose glass panels and, sheeting becoming unstable must be stabilised., • repairing / replacing the roof where roof sheets / cladding is missing or, loose., • repairing / replacing the roof gutters to prevent further deterioration of the, structure., • repairing / replacing missing or loose weatherboard or wall sheeting., 5. Make the front fence safe by removing barbed wire and ensuring the fence is, not unstable., 6. Provide Council with evidence that waste materials were lawfully disposed of., i.e. tip or skip bin receipts. , 7. Regularly maintain the property so it does not become unsafe or unhealthy.
Notice of Motion - Reinstatement - Central Blenheim Beach Access - Vincentia			
Ordinary Meeting 13/05/2025	MIN25.220	CL25.140	City Services
RESOLVED (Clr Casmiri / Clr Cox)		MIN25.220	Notes:
That Council reinstate and make safe the access way to Blenheim Beach recently closed by Council at some time in the future.			24 Sep 2025 - Completion
FOR: Clr Clancy, Clr Kemp, Clr Casmiri, Clr Cox, Clr Wilkins and Clr Proudfoot			Completed on 24 September 2025 - Complete - This project has been entered into the EPMO for budget allocation. Once Budget is allocated this project will be delivered.
AGAINST: Clr Dunn, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis			
CARRIED ON THE CASTING VOTE OF THE CHAIR			
Notice of Motion - CL25.152 Post exhibition report - Planning Proposal: 131 St Vincent Street, Ulladulla - Adopt - Amend SLEP MU1 - FSR - Liaise affordable housing			
Ordinary Meeting 27/05/2025	MIN25.247	CL25.159	City Development
RESOLVED (Clr Casmiri / Clr Kemp)		MIN25.247	Notes:
That Council:			03 Sep 2025 - Completion
1. Adopt the Planning Proposal (PP-2024-109) for 131 St Vincent Street, Ulladulla as exhibited, to amend the Shoalhaven Local Environmental Plan 2014 as follows:			Completed on 03 September 2025 - PP finalised on 29/8 - Amendment No 58 to SLEP 2014, including affordable housing clause. Stakeholders notified.
a. Rezone the land to MU1 Mixed Use			

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<p>b. Increase the maximum height of buildings to 15m, 17m and 21m</p> <p>c. Introduce a Floor Space Ratio of 3.5:1</p> <p>2. Liaise with the NSW Department of Planning, Housing & Infrastructure (DPHI) on a potential local provision to be included in the amendment that requires the delivery of the promised 50 (or an equivalent percentage) of affordable housing outcomes, given that the gateway determination does not require a Voluntary Planning Agreement to be entered into before the LEP is amended.</p> <p>3. Forward the endorsed Planning Proposal to the NSW Parliamentary Counsel's Office to proceed to finalisation.</p> <p>4. Advise stakeholders, including those who have made a submission, of this decision and when amendments will be effective.</p> <p>FOR: Clr Clancy, Clr Kemp, Clr Casmiri, Clr Cox, Clr Wilkins and Clr Proudfoot</p> <p>AGAINST: Clr Tribe, Clr Norris, Clr Boy, Clr Johnston and Clr Krikstolaitis</p> <p>CARRIED</p>			
Mayoral Minute - Recent Disaster Declarations for 16 LGA'S in the Mid North Coast Region - Hunter - Weather - Assistance - Recovery			
Ordinary Meeting 27/05/2025	MIN25.245	MM25.11	CEO
<p>RESOLVED (Clr Wilkins / Clr Clancy)</p> <p>That Council note the natural disaster declarations in the Mid North Coast and Hunter LGA's following the recent significant weather events across NSW and write to each council to express our support and offer any assistance we may be able to provide to aid in their recovery efforts.</p> <p>FOR: Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		MIN25.245	<p>Notes:</p> <p>03 Sep 2025 - Completion</p> <p>Completed on 03 September 2025 - council resolved to send road crew for one week from Monday 8 Sept - completed</p>

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Notice of Motion - Shoalhaven Motorsports Complex - Community Strategic Plan - Business Case - Reinstate Working Group - Terms of Reference / Membership			
Ordinary Meeting 10/06/2025	MIN25.281	CL25.181	CEO
<p>RESOLVED (AMENDMENT) (Clr Tribe / Clr Krikstolaitis) MIN25.281</p> <p>That Council:</p> <ol style="list-style-type: none"> 1. Make provision in the Community Strategic Plan for a Motorsports Complex and associated business enterprises to be constructed in the Shoalhaven and once fully documented, a business case prepared, and deemed appropriate include in the Long Term Financial Plan.. 2. Resolve to reinstate the Shoalhaven Motor Sports Working Group as a formal Committee of Council, reversing resolution CL24.396 which paused the Committee. 3. Reinstate the Committee under its existing Terms of Reference, with the following updates: <ol style="list-style-type: none"> a. Replace references to the City Futures directorate with the relevant current Council director or manager responsible for infrastructure. b. Include new community representatives who have participated in the Mayor’s Motorsport Panel meetings. c. Provide standing invitations to the State Members for Kiama and South Coast (or delegates) and the Federal Member for Gilmore (or delegate) to participate in the Committee. <p>FOR: Clr Casmiri, Clr Dunn, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Clr White, Clr Clancy, Clr Kemp, Clr Cox and Clr Wilkins</p> <p>AMENDMENT WAS CARRIED AND BECAME THE MOTION.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		<p>Notes:</p> <p>05 Sep 2025 - Completion</p> <p>Completed on 05 September 2025 - 1: Corporate Performance and Reporting have referenced the Motorsports Complex in the Shoalhaven 2035 Community Strategic Plan., 2: Noted, 3: The Economic Development and Governance Teams have amended the terms of reference for the Working Group to list new membership and make current to Council's structure. A Working Group meeting has been scheduled for 30/09/2025 with all relevant persons/organisations invited.</p>	

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Notice of Motion - CL25.164 Councillor Expenses and Facilities Policy - Adoption - Petition submission investigation - Report request			
Ordinary Meeting 10/06/2025	MIN25.279	CL25.179	City Performance
<p>RESOLVED (Clr Kemp / Clr Clancy) MIN25.279</p> <p>That Council:</p> <ol style="list-style-type: none"> In accordance with Section 252 of the Local Government Act 1993, adopt the draft Councillor Expenses and Facilities Policy (Formerly known as "Council Members – Payment of Expenses and Provision of Facilities Policy") as publicly exhibited and attached. (Attachment 1) to commence from 1 July 2025. Not accept the petition included in the report CL25.164 provided to the 27 May 2025 Ordinary Meeting - and the CEO investigate the inclusion of that petition and the CEO provide a report back on the investigation. <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins and Clr Proudfoot</p> <p>AGAINST: Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>CARRIED</p>		<p>Notes:</p> <p>17 Sep 2025 - Completion</p> <p>Completed on 17 September 2025 - Report providing the Outcome of the Investigation was included in the Agenda of the Ordinary Meeting of 9 September 2025 - Refer CL25.284</p>	
Notice of Motion - Planning & Development Committee - Create Draft Terms of Reference - Report request			
Ordinary Meeting 17/06/2025	MIN25.305	CL25.197	City Performance
<p>RESOLVED (MOTION) (Clr Casmiri / Clr Wilkins) MIN25.305</p> <p>That Council direct the Acting CEO to draft a Planning and Development Committee Terms of Reference and associated documentation, and report back to Council for consideration.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot and Clr Norris</p> <p>AGAINST: Clr Tribe, Clr Boyd and Clr Johnston</p> <p>CARRIED</p>		<p>Notes:</p> <p>17 Sep 2025 - Completion</p> <p>Completed on 17 September 2025 - Report outlining Terms of Reference for adoption of the Land Use Planning and Development Advisory Committee is included in the Agenda for the 23 September 2025 Ordinary Meeting. Any further actions will arise from that Council Resolution.</p>	

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Notice of Motion - Cambewarra / Berry Mountain - Safety Concerns - Trees - Initiate arborist report			
Ordinary Meeting 22/07/2025	MIN25.336	CL25.218	City Services
<p>RESOLVED (Clr Wilkins / Clr Kemp) MIN25.336</p> <p>That Council initiate a complete arborist report on Tourist Rd, Cambewarra Lookout Rd, Kangaroo Valley Rd and other tributary roads in the vicinity of Cambewarra and Berry Mountains to ascertain which trees need trimming or removing. Based on recent events, this is an urgent matter.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		<p>Notes:</p> <p>13 Nov 2025 - Completion</p> <p>Completed on 13 November 2025 - Level 1 and 2 tree inspection have been completed on Tourist Road, Cambewarra Lookout Road, Ben Dooley Road, Irvines Road and Jorgenson Road. No high-risk items requiring immediate attention have been identified to date. Kangaroo Valley Road and Wattamolla Road Level 1 and 2 inspections are ongoing.</p>	
Notice of Motion - Woollamia Boat ramp precinct - Councillor Briefing			
Ordinary Meeting 22/07/2025	MIN25.335	CL25.217	City Services
<p>RESOLVED (Clr Wilkins / Clr White) MIN25.335</p> <p>That this be considered as part of the Councillor Briefing scheduled to provide Council with background on the current management and condition of each asset and potential operating models.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		<p>Notes:</p> <p>13 Nov 2025 - Completion</p> <p>Completed on 13 November 2025 - Councillor Briefing occurred 6 November 2025.</p>	

Completed Notice of Motion and Mayoral Minutes Action Sheets Report - 15 August to 13 November 2025

Notice of Motion - Narrawallee Beach Off Leash Area - Winter season - further investigation - REF review - Victor Ave / Surfers Ave steps - Matron Porter Dr footpath - Enforcement - Report request			
Ordinary Meeting 22/07/2025	MIN25.334	CL25.216	City Services
<p>RESOLVED (Clr White / Clr Kemp)</p> <p>That Council direct the Acting CEO:</p> <ol style="list-style-type: none"> 1. Undertake further investigation for the acceptance of the off-leash area only to be 24/7 from 1 May to 1 October each year during the winter season including a review of: <ol style="list-style-type: none"> a. the currently adopted REF dated 2 May 2024. b. The previously drafted REF dated 28 January 2022 contained in the legal proceedings 21 July 2023. 2. Provide a report back to Council at the Ordinary Meeting of the 12 August 2025 for the reopening of the Victor Avenue steps and the Surfers Avenue steps as a dog on leash area. 3. Provide provision in a future long term financial plan for a concrete pathway and lighting from Matron Porter Drive reserve to the beach (current access way). 4. Issue enforcement penalty notices for persons not following the signage or allowing dogs off leash in incorrect areas. <p>FOR: Clr White, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins and Clr Proudfoot</p> <p>AGAINST: Clr Clancy, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>CARRIED</p>		MIN25.334	<p>Notes:</p> <p>16 Sep 2025 - Completion</p> <p>Completed on 16 September 2025 - Report presented to Ordinary Meeting 12 August 2025. Items 1 & 2 Complete. Item 3 has been included in list of future funding required for Natural Area reserve projects. Item 4 is an ongoing action delivered by Rangers.</p>
Notice of Motion - Financial Accountability, Transparency and Performance for ratepayers and to highlight and credit Councils own staff demonstrating initiatives through Budget & Revenue ideas			
Ordinary Meeting 29/07/2025	MIN25.353	CL25.228	City Performance
<p>RESOLVED (Clr Cox / Clr Casmiri)</p> <p>That in the interests of financial accountability and application of these ideas to the rate payers to make available to the public the findings of the 284 staff ideas (3% Challenge) by the Ordinary Meeting 26 August 2025.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Johnston and Clr Krikstolaitis</p> <p>AGAINST: Nil</p>		MIN25.353	<p>Notes:</p> <p>21 Aug 2025 - Completion</p> <p>Completed on 21 August 2025 - CL25.260 report on 3% challenge going to Ordinary Meeting on 26 August 2025</p>

Completed Notice of Motion and Mayoral Minutes Action Sheets Report - 15 August to 13 November 2025

CARRIED			
Mayoral Minute - Condolence - Aunty Vida McLeod			
Ordinary Meeting 12/08/2025	MIN25.369	MM25.18	CEO
RESOLVED (Clr White / Clr Cox)		MIN25.369	Notes:
That Council notes the passing of Aunty Vida Brown, and extends condolences to her husband Uncle Paul McLeod, their children and extended family.			23 Sep 2025 - Completion
FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis			Completed on 23 September 2025 - completed - letter sent 23 Sept 2025
AGAINST: Nil			
CARRIED			
Notice of Motion - Keeping Kin Connected - Nowra Showground - Annual Fee waiver			
Ordinary Meeting 12/08/2025	MIN25.375	CL25.257	City Services
RESOLVED (Clr Proudfoot / Clr White)		MIN25.375	Notes:
That Shoalhaven City Council support the annual cultural event, Keeping Kin Connected, for all Aboriginal Children in and out of Home Care, in the Shoalhaven as part of the annual NAIDOC celebrations, by way of a fee waiver applicable to Nowra Showground.			09 Sep 2025 - Completion
FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis			Completed on 09 September 2025 - Fee Support Request approved and fee waiver applied. The hirer has been contacted with the outcome.
AGAINST: Nil			
CARRIED			

Completed Notice of Motion and Mayoral Minutes Action Sheets Report - 15 August to 13 November 2025

Notice of Motion - Pickleball Possibilities Berry			
Ordinary Meeting 12/08/2025	MIN25.372	CL25.239	City Services
<p>RESOLVED (Clr Wilkins / Clr Casmiri) MIN25.372</p> <p>That Council explore the possibility of expanding the use of the Berry netball courts near the Boongaree Nature reserve to allow the game of pickleball to thrive and grow in the Berry township.</p> <p>FOR: Clr White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Norris, Clr Boyd and Clr Krikstolaitis</p> <p>AGAINST: Clr Tribe</p> <p>CARRIED</p>		<p>Notes:</p> <p>09 Sep 2025 - Completion</p> <p>Completed on 09 September 2025 - Staff have investigated the cost and capacity to deliver line marking for pickleball at Boongaree / Berry Sporting Complex. The line marking can be delivered at a reasonable cost to Council, in conjunction with the installation of signage for court bookings to be managed. Consultation with regular sporting users will take place prior to any line marking or booking processes being implemented</p>	
Notice of Motion - Staff benchmarking - Comparable Councils - Organisational (position) chart / position numbers - Report request			
Ordinary Meeting 26/08/2025	MIN25.404	CL25.258	CEO
<p>RESOLVED (Clr Cox / Clr Kemp) MIN25.404</p> <p>As Councils are required to perform workplace planning and to be able to align our human resources with our financial and strategic goals. Can the A/CEO provide a report with benchmark levels or comparable information for councils of a similar size to the Shoalhaven LGA for the purposes of being more accurate in considering and developing our future staff, succession, strategic and financial planning needs. An organisational chart that shows departments, titles and staff numbers that is non identifying for public information. Is additional information available to be included from the OLG all in the public interest please.</p> <p>FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot and Clr Tribe</p> <p>AGAINST: Clr Norris, Clr Boyd and Clr Krikstolaitis</p> <p>CARRIED</p>		<p>Notes:</p> <p>11 Sep 2025 - Completion</p> <p>Completed on 11 September 2025 - A report was presented to the Ordinary meeting of 9th September 2025.</p>	

Completed Notice of Motion and Mayoral Minutes Action Sheets Report - 15 August to 13 November 2025

Road Crew & Equipment Assistance - 1 week - Mid Coast Council - Natural Disasters			
Ordinary Meeting 26/08/2025	MIN25.403	MM25.19	City Services
<p>RESOLVED (Mayor White) MIN25.403</p> <p>That Council authorise the Acting Chief Executive Officer to send a pothole crew and equipment to assist Mid Coast Council for a period of one week at an estimated cost of \$12795.00.</p> <p>FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis</p> <p>AGAINST: Nil</p> <p>CARRIED</p>		<p>Notes:</p> <p>23 Sep 2025 - Completion Completed on 23 September 2025 - 3 Staff were deployed to Mid Coast Council from 15 to 19 September 2025.</p>	
Mayoral Minute - Chief Executive Officer Recruitment Process & Outcome - Candidate Selected by Sub Committee - Offer Position - Finale Negotiations and Contract - Further Report - Chief Executive Officer Performance Review Panel - Delegations - Acting Arrangements			
Ordinary Meeting 09/09/2025	MIN25.451C	CMM25.2	CEO
<p>RESOLVED (Mayor White) MIN25.451C</p> <p>That:</p> <ol style="list-style-type: none"> Council receives the Progress and Outcomes Report 1 September 2025 from Stephen Blackadder Managing Director SBC PTY LTD provided in hard copy only as Attachment 1. The candidate selected by the Sub-Committee after final interviews for the position of General Manager, styled as the Chief Executive Officer, of Shoalhaven City Council, and as outlined in the confidential Process and Outcome report circulated to Councillors separately be offered the position. Should the selected candidate not accept the position and in accordance with the merit-based assessment undertaken as part of the recruitment process, the whole Council review the remaining three candidates identified in the report. The Mayor, with advice from the Recruitment Consultant, be authorised to finalise negotiations with the accepting candidate and sign a contract based on the following: <ol style="list-style-type: none"> A five (5) year performance-based Contract in accordance with the Standard Contract of Employment applying to all general manager positions in NSW. A total remuneration package up to the amount specified in the report on processes and outcomes. 		<p>Notes:</p> <p>10 Oct 2025 - Completion Completed on 10 October 2025 - completed</p>	

Completed Notice of Motion and Mayoral Minutes Action Sheets Report - 15 August to 13 November 2025

<p>c. Provision of a motor vehicle for full private use based on a contribution of \$15,000 by the CEO to private use costs from the total remuneration package and subject to the conditions outlined in the contract.</p> <p>d. The preparation of a Professional and Leadership Development Program for the Chief Executive Officer to be agreed with the Mayor, including membership of the Local Government Chief Officers Group.</p> <p>5. No public announcement of the name of the successful candidate be made until the Mayor has obtained a written acceptance of the offer.</p> <p>6. The Employment Contract between the appointee and the Council be executed under the Common Seal of the Council.</p> <p>7. Following the successful appointment and prior to commencement of the Chief Executive Officer council receive a further report to determine the following:</p> <p>a. Appointment of members to the Chief Executive Officer Performance Review Panel.</p> <p>b. Assign all delegations as required to the Chief Executive Officer.</p> <p>c. Define what acting arrangements are to be put in place should the Chief Executive Officer take leave or be unable to act in their capacity as Chief Executive Officer.</p> <p>8. The Council thank the members of the Recruitment Sub-Committee for their diligence and commitment in overseeing the recruitment process</p> <p>FOR: Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis</p> <p>AGAINST: Mayor White, Clr Clancy, Clr Kemp and Clr Casmiri</p> <p>CARRIED</p>			
<p>Notice of Motion - St Georges Basin Rugby League Football Club - Francis Ryan Reserve - Sanctuary Point - Drainage Works</p>			
Ordinary Meeting 23/09/2025	MIN25.477	CL25.297	City Services
<p>RESOLVED (Clr Proudfoot / Clr Casmiri)</p> <p>That Council staff proactively work with St Georges Basin Rugby League Football Club to enable much needed stormwater drainage work to be installed on the main playing field at Francis Ryan Reserve, Sanctuary Point. In particular, an acknowledgement of the sincere and considered approach of the highly qualified personnel of the local football club be recognised. Further, the</p>		MIN25.477	<p>Notes:</p> <p>06 Nov 2025 - Completion</p> <p>Completed on 06 November 2025 - Project now in delivery phase.</p>

Completed Notice of Motion and Mayoral Minutes Action Sheets Report - 15 August to 13 November 2025

<p>timeframe for the execution of the works as per the community led application portal be an approval in no more than fourteen days.</p> <p>FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot and Clr Tribe</p> <p>AGAINST: Clr Norris and Clr Boyd</p> <p>CARRIED</p>			
<p>Mayoral Minute - Recruitment of a Chief Executive Officer - Preferred Candidate - Reconfirm Authorisations MIN25.441C - Finalise negotiations and Employment Contract</p>			
Ordinary Meeting 29/09/2025	MIN25.543C	CMM25.3	CEO
<p>RESOLVED (Mayor White / Clr Cox)</p> <p>That Council</p> <ol style="list-style-type: none"> 1. Receive and note the report and the additional information which it has been provided with respect to the recruitment process. 2. Confirms that the preferred candidate following the merit based recruitment process undertaken by Council for the for the position of General Manager, styled as the Chief Executive Officer, of Shoalhaven City Council, is the candidate recommended in the Mayoral Minute and referred to as Candidate 1. 3. In the circumstance that the preferred candidate does not accept the position, authorise the Mayor to: <ol style="list-style-type: none"> a. Recommence the recruitment process, including the readvertisement of position. b. Seek to extend the contract of the Interim CEO to cover the duration of the recruitment process. 4. Reconfirms authorisations given to the Mayor (with advice from the Recruitment Consultant) as provided by Part 4 of MIN25.451C with regard to finalisation of negotiations with the accepting candidate and finalising the Employment Contract . 5. The Employment Contract between the appointee and the Council be executed under the Common Seal of the Council. 6. Confirms that no public announcement of the name of the successful candidate be made until the Mayor has obtained a written acceptance of the offer and the contract has been executed. 		MIN25.543C	<p>Notes:</p> <p>10 Oct 2025 - Completion</p> <p>Completed on 10 October 2025 - completed CEO appointed</p>

Completed Notice of Motion and Mayoral Minutes Action Sheets Report - 15 August to 13 November 2025

7. Maintains the confidentiality of the documents and considerations in respect of the CEO recruitment process.

FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn and Clr Cox

AGAINST: Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd and Clr Krikstolaitis

CARRIED ON THE CASTING VOTE OF THE CHAIR

Mayoral Minute - Chief Executive Officer Recruitment and Performance Review Panel - Appoint Membership - Mayor White - Deputy Mayor - Clr Casmiri - Clr Norris - Clr Cox - Consider Seperate Confidential Mayoral Minute

Ordinary Meeting 29/09/2025

MIN25.540

MM25.22

CEO

RESOLVED(AMENDMENT) (Clr Wilkins / Clr Proudfoot)

MIN25.540

Notes:

That:

10 Oct 2025 - Completion

Completed 10 October 2025 - completed

1. Council reaffirms the Chief Executive Officer (CEO) Performance Review Panel for 2025/2026 and,

a. Appoint membership as follows: Mayor White (Chairperson), the Deputy Mayor, Cr Casmiri, Cr Norris and Cr Cox

b. Thank outgoing panel members Cr Clancy and Cr Proudfoot.

2. In accordance with Section 10A(2)(a) and 10A(2)(d)(i) of the Local Government Act the Council resolve to consider a separate confidential Mayoral Minute on the appointment of a Chief Executive Officer as the information to be considered relates to:

a. Personnel matters concerning particular individuals (other than Councillors), and

b. Commercial information of a confidential nature that would, if disclosed

i. prejudice the commercial position of the person who supplied it.

FOR: Mayor White, Clr Casmiri, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris and Clr Boyd

AGAINST: Clr Clancy, Clr Kemp, Clr Dunn, Clr Cox and Clr Krikstolaitis

CARRIED

The AMENDMENT became the MOTION and was CARRIED unanimously

Completed Notice of Motion and Mayoral Minutes Action Sheets Report - 15 August to 13 November 2025

Notice of Motion - Ulladulla Christmas Wonderland Spectacular - Residual Funds - Community Wellbeing Grants Program 2025/2026			
Ordinary Meeting 28/10/2025	MIN25.546	CL25.370	City Performance
<p>RESOLVED (Clr Tribe / Clr Boyd)</p> <p>That Council resolves to commit the residual funds from the 2025/2026 Community Wellbeing Grant Program to offset the costs of hiring the Civic Centre for the Ulladulla Christmas Wonderland Spectacular, enabling it to go ahead in a larger space, and, to thank the volunteers involved for spreading hope and joy in our community at Christmas time.</p> <p>FOR: Mayor White, Clr Clancy, Clr Kemp, Clr Casmiri, Clr Dunn, Clr Cox, Clr Wilkins, Clr Proudfoot, Clr Tribe, Clr Norris, Clr Boyd, Clr Krikstolaitis and Clr Killian</p> <p>Against: Nil</p> <p>CARRIED</p>		MIN25.546	<p>Notes:</p> <p>07 Nov 2025 - Completion</p> <p>Completed on 07 November 2025 - Finance made internal transfer of funds - see D25/527402. Kathleen Basile was notified of transfer of funds - see D25/527454</p>



Shoalhaven
City Council

Sustainable Financial Futures Plan 2024-29

September 2025 update

 Huskisson Mangrove Boardwalk

CL25.398 - Attachment 5

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All Council's Corporate Planning documents can be sourced from shoalhaven.nsw.gov.au Published by Shoalhaven City Council 2024



Introduction

Financial sustainability continues to be the key risk that defines Local Government in NSW. Managing ageing assets and infrastructure while rebuilding and recuperating from the natural disasters of COVID, floods and bushfires of 2020-23, has put significant pressure on the financial health of Shoalhaven City Council.

During the last few decades, the role of local governments has undergone significant changes in response to evolving community needs and the occurrence of cost shifting. Local governments are now responsible for delivering more than 150 services, despite minimal increases in funding to support these additional responsibilities.

Councils also face challenges in meeting community expectations in the delivery of not only essential services but also providing other services that make the community a great place to live.

Sustainable Financial Futures Plan September 2025 update



 Narrawallee



What contributed to the financial challenges?



Cost shifting

Councils across the state are required to do more without any additional resources.

This has increased the cost to Council for waste and emergency services levies, libraries, rate exemptions, development assessment and regulation.



Costs increasing faster than income

Growth in construction costs (5 yr increase 32%) and inflation (19.4%) has been higher than the 'rate peg' (11.7%), which is the amount rates are allowed to increase. Developer contributions have been frozen since 2012.



Inadequate grant funding

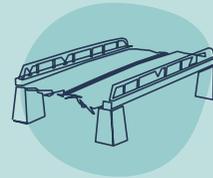
The Financial Assistance Grant from Federal Government has eroded as a percentage of federal taxation revenue from 1% to 0.53%. In FY2022, 54 of 128 councils had an operating deficit.



Lower than average rates

Compared with Group 5 councils, Shoalhaven had the lowest rates from 1995 to 2018, when an SRV brought them up to the 3rd lowest.

If the Group 5 average was charged, this would have generated an additional \$200m over 30 years.



Aging infrastructure

A growing infrastructure backlog has resulted from insufficient investment and assets not being replaced at the rate required.

In 2023, almost half of our assets were categorised as being in 'satisfactory to poor' condition.



Additional infrastructure

Acquisition of new and upgraded assets has increased the asset maintenance costs each year.

Council acquired \$149m in new and upgraded assets between 2018 to 2023.



Density challenges

Compared with Group 5 councils, Shoalhaven has a very low population density, which means there are less households per square km but more road to maintain.

Shoalhaven has 2nd longest road length and 3rd lowest rates income per square km.



Impact of natural disasters

COVID and 15 natural disasters in the last 5 years has taken significant financial resources.

Three disasters in 2023/24 cost \$1.7 million. Without savings, other projects were paused to cover this cost.

The Office of Local Government has classified councils into 11 groups, to allow comparison with like councils based on broad demographic variables. Shoalhaven City Council is classified as group 5.



In November 2023, Council received an independent Financial Sustainability Review which identified that:

The general fund net operating position has been in a deficit position over the past eight years

This means that, for each of the last eight years, money spent was more than income received.

There is a structural deficit to fund recurrent expenditure of \$25-35 million per annum.

This indicates that expected income is not enough to cover the full cost each year to provide agreed services and maintain our infrastructure to the required standard.

A list of 27 recommendations, including a Special Rate Variation, all needed to be implemented to ensure Council's financial sustainability.

All 27 actions in the list are required to ensure Council will have money to continue delivering services into the future. One of the actions that is required is a Special Rate Variation, which is an increase of the rates charges above the increase already allowed by IPART.

A council can apply for a Special Rate Variation which allows them to increase land rates charges above the rate peg that is set by Independent Pricing and Regulatory Tribunal (IPART). For more information about the process and requirements for applying, and how IPART assesses these applications, visit: <https://www.ipart.nsw.gov.au/Home/Industries/Local-Government/Special-Variations>





After receiving the independent Financial Sustainability Review in November 2023, Council carried out community consultation to hear from the community throughout December 2023 and January 2024, which included:

- Community input sought on proposed Special Rate Variation options,
- Community invited to have their say on the value they place on the wide range of services provided by Council.

After receiving the community's input, on 29 January 2024, Council decided to prioritise implementing the actions identified in the Financial Sustainability Review, but not to proceed with a Special Rate Variation at that time. Appendix 1 provides the details of the relevant Council resolutions from November 2023 and January 2024.



A Financial Sustainability project was established in February 2024 to coordinate Financial Sustainability actions and initiatives. The project covers:

1. Asset and Project Management
2. Financial Management
3. Service Planning



Financial sustainability *vision*

Shoalhaven City Council is committed to being a financially sustainable organisation. This means having sufficient funds to deliver services for the community at the agreed level and properly maintaining our assets.

Shoalhaven City Council's measures of financial sustainability are:

Improvement in unrestricted cash balance of \$15 million

This is money that is not reserved or allocated to be used – it is money that can be spent freely if there are unexpected costs (e.g. for disaster recovery)

Improvement asset renewal ratio at 85%

For every dollar of depreciation in that financial year, 85 cents is to be reinvested in the replacement of that asset.

Achieve and maintain an operating surplus of at least 4%

For every dollar spent, there is approximately one dollar and four cents income – this indicates that there is money left after covering costs each year.

Maintain infrastructure backlog under 2% benchmark

Less than 2% of assets are in need of significant renewal or replacement.



 Sanctuary Point



These are the objectives for Council to achieve the financial sustainability measures:

1. Council operations are effective, efficient and lean – optimising productivity and efficiency to manage operating costs.
2. Council optimises our revenue-generating services and assets to generate revenue, balancing both cost of service-delivery and accessibility of services to the community.
3. Council delivers services that are relevant, that are delivered at the appropriate service level and that provide value for money to the community.
4. Council generates and maintains sufficient cash reserves to enable community infrastructure and capacity to respond to unforeseen events.
5. Council effectively manages assets, with a focus on investment in and renewal of the right assets.
6. Council effectively manages our finite financial resources through good governance; enabling responsible budget allocation and quality project delivery that aligns to our strategic plans.

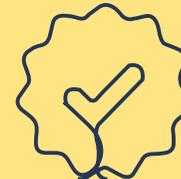
This will involve action in the following areas:



Reduce our costs and improve our efficiency



Improve how we manage and allocate finances



Ensure we are delivering services at the right level



Increase the income we receive



Improve our processes for better planning and delivery



Improve how we manage our assets

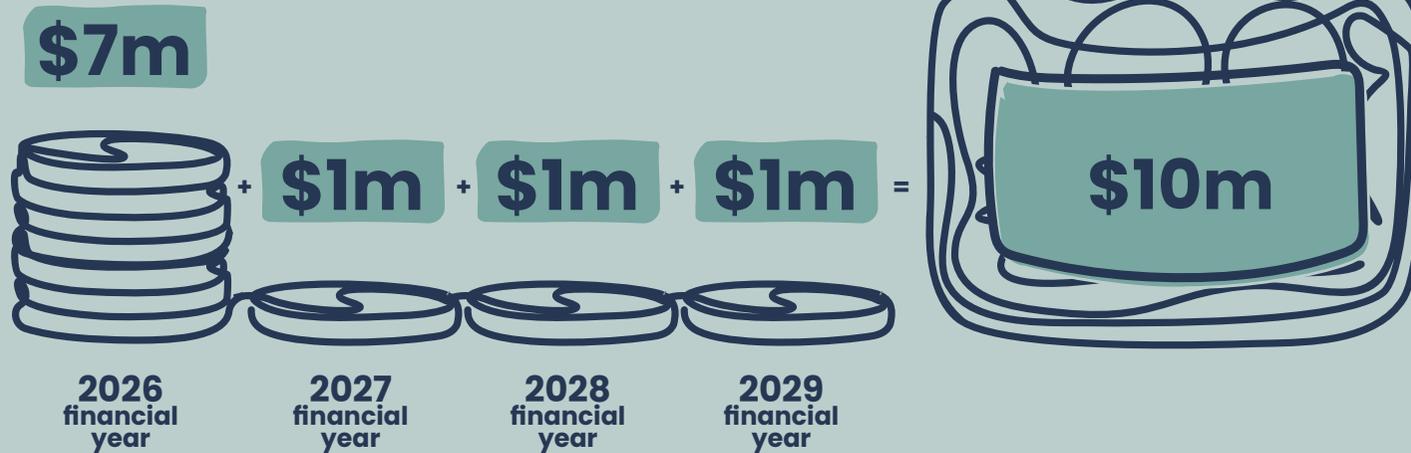


Our commitment to delivering operational savings

Council has committed to a minimum of \$10 million in operational savings over the next four years and this is reflected in the Long Term Financial Plan, which was adopted by Council on 17 December 2024.

This will be delivered through \$7m in general fund operational savings in the 2026 financial year and a further \$1m per annum in savings for the three years after that.

The planned reduction to General Fund operating expenses, along with the land sales program and 12% SRV for the 2026 financial year will reduce Council's structural deficit from \$31 million to less than \$10 million by 2028 financial year.



☰ Savings plan

Sustainable Financial Futures Plan September 2025 update

Savings – financial year 2026		\$7 million committed savings			Achieved Sept '25	
In 2026 financial year we will	Increase generation of revenue	through	a further review of general fund fees and charges	saving	\$ 500,000	\$500,000
	Decrease operating costs		continuing to implement staff efficiency ideas through the 3% challenge		\$1,250,000	\$1,113,842
			completion of the executive level restructure (reducing 20 positions)		\$1,600,000	\$1,600,000
	Review and improve corporate functions		a critical vacancy and recruitment review		\$3,500,000	\$3,500,000
			Delivering results of the plant and fleet service review – savings through reduced fleet, fuel efficiencies and reducing FBT payable		\$ 575,000	\$414,731
	Review non-core services		the commercial service review program		\$ 400,000	
	Consider the levels of Council's non-mandated services to reduce the cost of the service		a review of our facilities operating hours		\$ 456,000	\$286,158
	Implement initiatives to realise service efficiencies		a targeted service review program		\$ 100,000	
organisation-wide procurement improvements including PPE, uniform, credit card limits, and external plant hire		\$ 50,000				
TOTAL SAVINGS PLANNED				\$8,431,000	\$7,414,731	

10

The current savings plan aims to attain savings above the target in the first year, to achieve impact sooner.

This savings plan is complimented by \$28 million in planned land sales and \$600,000 in plant and fleet sales. This one-off income will be used to fund critical capital works and repay existing debt.

September 2025 update: \$7.4 million in savings has been achieved to date from the Sustainable Financial Futures Plan. Any further savings achieved in FY26 will be reported in the Quarterly Budget Report. The FY27 draft budget will identify a minimum of \$1 million in savings to continue Council's commitment to save \$10 million in operating costs over 4 years.



Sustainable Financial Futures Plan September 2025 update

Savings – financial year 2027, 2028 and 2029			\$1 million savings per year delivering \$3 million total	FY2027	FY2028	FY2029	
Across the 2027 – 2029 financial years we will	Increase generation of revenue	through	a further review of general fund fees and charges	saving	\$ 500,000	\$ 250,000	\$ 250,000
	Decrease operating costs		continuing to implement staff efficiency ideas through the 3% challenge		\$ 250,000	\$ 150,000	\$ 100,000
	Review and improve corporate functions		Delivering results of the plant and fleet service review – savings through reduced fleet, fuel efficiencies and reducing FBT payable		\$ 125,000	\$ 25,000	\$ -
	Implement initiatives to realise service efficiencies		a targeted service review program		\$ 50,000	\$ 50,000	\$ 50,000
			organisation-wide procurement improvements including PPE, uniform, credit card limits, and external plant hire		\$ 50,000	\$ 50,000	\$ -
	Review non-core services		the commercial service review program		\$ 400,000	\$ 200,000	\$ 200,000
TOTAL SAVINGS PLANNED				\$ 1,375,000	\$ 725,000	\$ 600,000	

The current savings plan aims to attain savings above the target in the first year, meaning the balance of target above will be achieved in FY2026.

This savings plan is complimented by \$23 million in planned land sales across the 3 years. This one-off income will be used to fund critical capital works and repay existing debt.

☰ Action plan

Actions we are taking to achieve our vision of financial sustainability

Objective 1: Council operations are effective, efficient and lean – optimising productivity and efficiency to manage operating costs.				
Outcome: Expenditure is managed more effectively leading to reduced wastage and delivery of better value services to the community.				
Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date	
Sustainable Financial Futures Plan September 2025 update	Define Council Productivity and Efficiency Improvement Plan and track the delivery of the agreed actions	• Identification of operational efficiencies through 3% challenge	Complete ✓ \$500,000 reduction to Tourism budget in FY25 (not included in SFFP savings target) \$1,113,000 general fund recurrent savings in FY25/FY26 budget so far \$975,000 Shoalhaven Water recurrent savings to date	
		• Implement agreed 2024-25 3% challenge cost saving initiatives	Complete ✓ Internal reserve established in FY25 QBRI.	
		• Internal reserve to be established to track operational efficiencies	Complete ✓	
		• Quarantine identified savings and report progress against savings target quarterly	Ongoing throughout project	
	Implement Council-wide cost controls to reduce operational spend	• No discretionary spending	Complete ✓	\$1,700,000 one-off savings reported in FY24
		• Recruitment freeze process in place	Complete ✓	\$4.1 million general fund one off savings through cost control measures in FY25
		• No overtime, except for emergency repairs	Complete ✓	
		• Encourage leave use to reduce excess leave balances	Complete ✓	\$12,100 Shoalhaven Water one-off savings through cost control measures in FY25
	• Complete review of high-value procurement categories, provide recommendations to EMT and implement recommendations.	March 2026		



Sustainable Financial Futures Plan September 2025 update

Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date
Review of corporate functions, focused on areas with largest cost base	<ul style="list-style-type: none"> Complete review of fleet and mechanical services, legal services, workers compensation, visitor services, asset custodian model and customer experience, provide recommendations to EMT and implement recommendations. 	December 2025	<p>Fleet and mechanical services review, workers compensation review, visitor services and asset custodian review complete so far.</p> <p>Executive restructure complete, \$1.6 million savings achieved.</p> <p>Critical vacancy and recruitment review completed, with \$3.5 million savings achieved in FY26</p>
	<ul style="list-style-type: none"> Complete executive level restructure 	Complete ✓	
	<ul style="list-style-type: none"> Complete critical vacancy and recruitment review 	Complete ✓	
Budget framework improvements - including activity-based budgeting and increased budget accountability	<ul style="list-style-type: none"> Formalise budget parameters in line with principles of financial sustainability 	Complete ✓	<p>FY25 budget parameters set with financial sustainability emphasis. Minimum of 7.5% increase in general fund fees and charges in FY25 and a minimum of 5% in FY26</p>
	<ul style="list-style-type: none"> Define and measure key productivity and efficiency metrics to benchmark with comparable councils and complete trend analysis as part of budget process 	December 2025	
	<ul style="list-style-type: none"> Implement oversight and control of the funded organisation chart 	Complete ✓	
	<ul style="list-style-type: none"> Build a roadmap and implement best practice budget processes. 	March 2026	
Rationalisation of under-utilised and excess assets	<ul style="list-style-type: none"> Phase 1 – sale of under-utilised plant and equipment determined from the service review 	Complete ✓	<p>\$964,669 received to date through sale of general fund under-utilised plant and fleet. \$95,412 received to date through sale of Shoalhaven Water underutilised plant and fleet (corrected) \$414,731 general fund recurrent plant hire savings through reducing fleet.</p>
	<ul style="list-style-type: none"> Phase 2 – determine future plant and fleet under-utilised asset sales from asset custodian model changes. 	Complete ✓	



Objective 2: Council optimises our revenue-generating services and assets to generate revenue, balancing both cost of service-delivery and accessibility of services to the community.

Outcome: Council has adequate revenue to deliver services at agreed levels to the community.

Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date
Under-performing and excess asset disposal	<ul style="list-style-type: none"> Implement new calculator for leases and licenses for Council-owned buildings 	December 2025	New calculator for leases and licenses in place from November 2024, will be used in the proposed rental calculations for new and renewed Council building leases. Policy reviewed and will go to Council in late 2025 (Occupation of Council Owned or Managed Land)
	<ul style="list-style-type: none"> Apply new calculator to determine rent as leases and licenses come up for renewal 	June 2026	
Review fees and charges to reflect cost for services where practical to do so	<ul style="list-style-type: none"> Fees and charges % increase for FY 2024/25 	Complete ✓	Increase in general fund user fees and charges FY25 \$1,303,000, FY26 \$593,000 Increase in Shoalhaven Water user fees and charges FY25 \$9,783,000, FY26 \$1,180,000 Increase in Sewer user fees and changes FY25 \$2,463,000, FY26 \$1,175,000 \$60,000 additional general fund revenue generation ideas implemented in FY25 \$28,000 Shoalhaven Water revenue increase in FY25
	<ul style="list-style-type: none"> UPDATED: Complete a service review of Aquatic, leisure and sporting facilities, incorporating a review of revenue and costs to provide sports and fitness services 	September 2026	
	<ul style="list-style-type: none"> Coordinated review of all fees and charges prior to FY26 budget process. Present proposal in a Councillor workshop. 	Complete ✓	
	<ul style="list-style-type: none"> 3% challenge revenue generation ideas 	Complete ✓	
Review of deferred rates	<ul style="list-style-type: none"> Review of deferred rates currently in place and present findings in a Councillor workshop 	March 2026	



Objective 3: Council delivers services that are relevant, that are delivered at the appropriate service level and that provide value for money to the community.

Outcome: Value for money services delivered to the community.

Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date
Conduct a Service Review Program to strategically assess the range and levels of service provided to the community	<ul style="list-style-type: none"> Agree comprehensive calendar of service reviews 	Complete ✓	
Complete service reviews of Council's Commercial business entities	<ul style="list-style-type: none"> Complete Family Day Care review Complete Bereavement Services review Complete Holiday Haven service review Complete Shoalhaven Entertainment Centre service review 	Complete ✓ Complete ✓ June 2026 Complete ✓	Family Day Care complete, with Council endorsing service review recommendation to transition out of the service, will save \$90,000 in future years.
Review of operating hours at Council facilities	<ul style="list-style-type: none"> Review of proposed changes to facility operating hours and consider community impact and cost savings Communicate results of operating hours review 	Complete ✓ Complete ✓	\$286,158 recurrent savings realised to date (reduced due to reversal of some operating hours changes)
Continue work on the Business Improvement Review Framework, by documenting and reviewing service levels	<ul style="list-style-type: none"> As service reviews are completed, the agreed service levels will be captured. 	June 2026	In progress. Service level changes captured through service review program.
Review non-core service levels and recommendations to be presented to a Councillor workshop	<ul style="list-style-type: none"> Non-core service review with current service levels and budget in Councillor workshop 	July 2025	



Objective 4: Council generates and maintains sufficient cash reserves to enable community infrastructure and capacity to respond to unforeseen events.			
Outcome: Council retains a sufficient buffer of cash to respond to unexpected events.			
Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date
Under-performing and excess asset disposal	• Agree land sales strategy in a Councillor workshop.	Complete ✓	Land sales realised so far \$11,300,000
	• Execute sales of category one land.	Complete ✓	
	• Investigate and report back on category two land sales opportunities.	Complete ✓	12 category one land sales achieved (plus one to settle in July 25)
	• Progress category two land planning and sale.	June 2028	
Review capital projects and place on hold	• Review partially funded and unfunded capital works, consider deferral until Council's financial position improves.	Complete ✓	Project cost of \$90 million deferred.
Objective 5: Council effectively manages assets, with a focus on investment in and renewal of the right assets.			
Outcome: Strategically manage assets to operate the asset base at the lowest lifecycle cost and provide infrastructure that supports services in line with community needs.			
Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date
Improve the strategic and technical asset management capability and practices with a focus on planning to manage assets at the most optimal whole of life cost.	• Asset management policy to be reviewed and updated focusing on training, and roles and responsibilities across the asset lifecycle.	December 2025	Enterprise asset management committee established.
	• Agree process and timeframes for community consultation and adoption of asset management plans.	Complete ✓	A project management plan has been developed for asset management plan updates which includes prioritisation and timing of work.
	• All asset management plans to be updated to better inform the resourcing strategy and long-term financial plan.	June 2026	
	• Establish enterprise asset management committee to ensure successful implementation of the asset management strategy	Complete ✓	Revised asset management responsibilities have been implemented under the new functional asset management model. This supersedes the previous asset custodian model.
	• Develop a state of the assets report.	December 2025	



Sustainable Financial Futures Plan September 2025 update

Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date
Enhance asset management system integration to enable full asset lifecycle visibility.	• Integration of financial and asset management system	Complete ✓	Finance and asset management system integration complete and additional management reports to support financial statements developed.
	• Integration of maintenance and inspection systems with asset management system	December 2025	
	• Develop & implement an asset service investment model for all new and replaced or proposed to be replaced assets, with whole of life costs.	December 2025	
	• Develop a capital works database to show the priority and whole of life costs of all identified future projects with projects able to be viewed spatially.	June 2026	
Improvement in asset data collection to drive strategic decision-making.	• Update remaining life for all assets.	June 2026	Roads asset condition data collection completed, and summary of key findings published on Councils' website.
	• Undertake stocktakes as identified and condition data audits.	June 2026	Sealed Road Capital Intervention Plan with four-year Renewal Program will received by end 2025.
	• Define current and ideal levels of service and performance measures for each asset management plan.	December 2025	Footpaths condition data collection completed and returned to Council. Stormwater condition capture to commence from late 2025.
	• Undertake community engagement to review levels of service and agree on the sustainable levels of service for each asset category .	December 2025	



Sustainable Financial Futures Plan September 2025 update

Update Community Infrastructure Strategic Plan	• Complete community infrastructure audit.	Complete ✓	Community infrastructure audit and community engagement activity are complete. Infrastructure needs analysis is underway, and the preparation of the draft CISP will go on public exhibition in early 2026
	• Complete community infrastructure needs analysis.	December 2025	
	• Preparation of draft Community Infrastructure Strategic Plan.	December 2025	
Review developer contributions plans to ensure that the current contribution levels are able to support the future development costs	• Final Community Infrastructure Strategic Plan.	June 2026	
	• Complete business case for software to better manage contributions	Complete ✓	Business case for software is complete.
	• Present the progress on the new Contributions Plan in a Councillor workshop	Complete ✓	
• Finalise contributions plan review	March 2026		

Objective 6: Council effectively manages our finite financial resources through good governance; enabling responsible budget allocation and quality project delivery that aligns to our strategic plans.

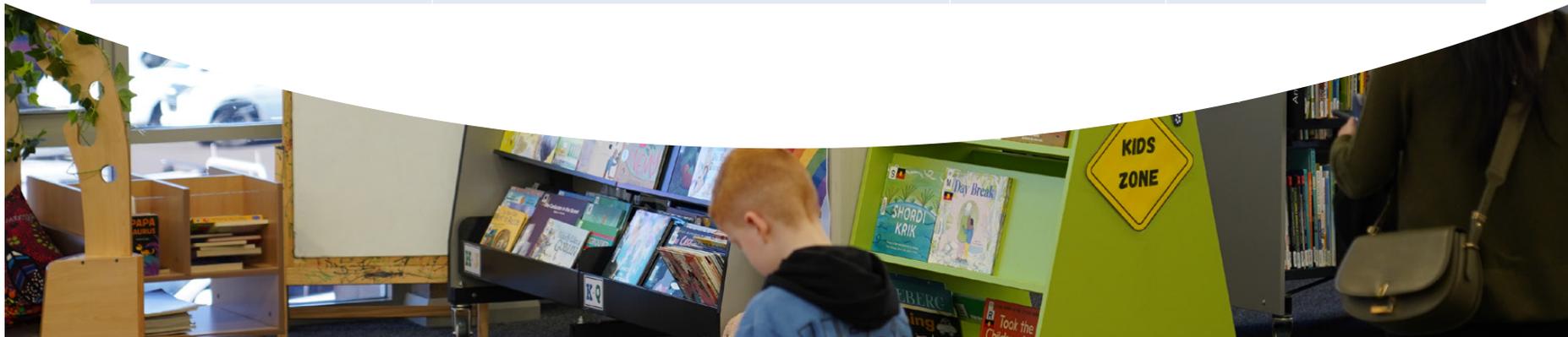
Outcome: Expenditure is managed more effectively leading to the right investment in assets for the community, reduced wastage and the delivery of better value services to the community.

Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date
Implement Enterprise Portfolio Management Office (ePMO) and establish a project management framework	• ePMO established	Complete ✓	ePMO established in February 2024.
	• Project Lifecycle Management (PLM) implemented and in place for FY25 budget process	Complete ✓	Project Lifecycle Management (PLM) was implemented April 2024.
	• Monthly project reporting implemented	Complete ✓	Monthly project reporting was implemented in August 2024.
	• Implement standard project management framework across Council	Complete ✓	Project Management framework is complete.
	• ePMO to implement requirement for a Business Case and/or Capital Expenditure Review prior to approving projects that deliver new or upgraded services and assets.	Complete ✓	All projects require a business case for approval via ePMO.



Sustainable Financial Futures Plan September 2025 update

Activity to achieve objective	Sub-activity	Target completion	Outcome achieved to date
Form Budget Review Committee	• Develop terms of reference	Complete ✓	Budget Review Committee terms of reference established, committee members selected, and committee meetings commenced.
	• Appoint members and launch committee	Complete ✓	
Implement a framework for grant applications	• Develop new grants policy and framework.	Complete ✓	Grants policy and framework in place. Staff are trained on new process.
	• Train staff.	Complete ✓	
	• Implement process to ensure all internal funding sources are identified and approved.	Complete ✓	
Develop the financial governance (defined roles, financial planning processes, performance reporting and accountability) and the financial acumen of staff all levels of management.	• Develop a budget policy	December 2025	In progress, work rescheduled to complete in late 2025.
	• Internal reporting system improvements	December 2025	
	• Develop training plan for managers and supervisors for financial management	December 2025	
Review internal reserves to ensure alignment with the intended purpose	• Complete review of internal reserves and present findings in a Councillor workshop.	December 2025	Not started, work rescheduled to complete in late 2025.
Implement a monthly reconciliation and reporting process for all external restrictions.	• Develop an external restriction reporting and reconciliation process.	December 2025	Not started, work rescheduled to complete in late 2025.
Revise the Resourcing Strategy including the Long-Term Financial Plan (LTFP) informed by funding requirements from strategic asset management, workforce planning and strategic service planning.	• Revise the resourcing strategy and LTFP once Asset Management Plans are updated, and financial sustainability led service planning is complete.	February 2026	Not started, work scheduled for early 2026.



☰ Appendix A

In November 2023, Council considered a report (CL23.420) on its financial sustainability. In this report, Council was informed that the general fund net operating position has been in a deficit position over the past eight years and there is a structural deficit to fund recurrent expenditure of \$25-35 million per annum. The report made 27 recommendations, including a Special Rate Variation, and all recommendations needed to be implemented to ensure Council's financial sustainability.

Resolution MIN23.667 – 20 November 2023

The following resolution from 20 November 2023 Ordinary Meeting was adopted:

RESOLVED (RECOMMENDATION FROM THE COMMITTEE OF THE WHOLE)

(Clr Christen / Clr Findley)

MIN23.667

That Council:

1. Thank the staff and AEC for the work done to date on the financial sustainability of Shoalhaven City Council. The work presented is a good starting place to investigate all options available to council to return council to a better financial position. In this acknowledgement we also understand that Council has been through the most tumultuous period in its history so far and has been heavily impacted upon by unforeseen events globally and locally. We further acknowledge that in responding to these events, Council has received significant financial support from the State and Federal Government. However even with that financial support the net cost of disasters, including the subsidies and waivers on fees and charges, and the \$300 per ratepayer COVID reimbursement reduced the unrestricted cash position of Council by \$14.6 million.
2. Receive the Financial Sustainability Review November 2023 report prepared by AEC Group which informs the community of the financial position of council.
3. Adopts the following policy positions:
 - a. Council should budget for and maintain an unrestricted cash reserve of at least \$15 Million to enable management of unforeseen circumstances such as those experienced between 2019/2022, mainly natural disaster and global pandemic.
 - b. That no new or increased services or infrastructure be taken on without a full business case being in place, including full assessment of lifecycle costs of the service or asset.
 - c. Grant applications must focus on projects that have a full business case and lifecycle costs and have been supported by the community and council. Grant applications that have a negative impact on the financial position of Council must be approved by Council.
 - d. In the event of a capital project not having commenced at the end of a financial year, that the project's priority be reconsidered and Council (re)vote on its continuation or otherwise.
 - e. Commit to reducing any duplication and rationalisation of services delivered with a structural review once a new Chief Executive Officer commences. This will provide much needed continuity on a project that will require full focus over the coming years.

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4. Prepare a priority report to explore options to rationalise land and facilities assets with a clear timeline and budget for achieving swift results, including any efficiency savings that have already been identified with staff as part of the AEC Group review, that can be implemented swiftly and cost effectively.
5. Implements the asset management improvements identified in the financial sustainability review including the establishment of a project management office and project management framework, in order for projects to have tighter fiscal management and implementation.
6. Creates a program to strategically review/update its asset management plans and asset condition data, commencing with road assets in early 2024. Report back to council on a strategy to include other asset classes with quarterly reporting to council.
7. Adopts a minimum target of \$3 million in efficiency savings to be found over the next four years. This will be underpinned by a comprehensive calendar of service review with a quarterly report to council.
8. Engages with the community to obtain their input on the service areas which Council may reduce or increase service to and therefore either cut or increase costs.
9. Engages with the community for no less than 28 days on the proposed Special Rate Variation (SRV) noting that if Council applies for an SRV, and if approved by IPART, this will be the maximum rate Council can levy. Where cost savings (as outlined in this report), or proceeds from any potential asset sales is identified, Council may choose to not levy the maximum approved rate increase in accordance with s511 of the Local Government Act.
10. Place the Financial Sustainability Review (Nov 2023) and updated draft Resourcing Strategy 2022-2026 attached to the report on public exhibition for no less than 28 days. When placed on public exhibition there should also be a plain English summary and FAQs of these documents.
11. Receives a report on the outcomes and feedback from the exhibition of the updated draft Resourcing Strategy at the Council meeting scheduled for 29 January 2024, with the understanding that further refinement of the draft Resourcing Strategy will take place during 2024.
12. The report back on 29 January also include clear precise details of efficiency measures already underway and those proposed for the remainder of the Financial Year ending 30 June 2024 noting that as the service review program evolves options for ongoing efficiencies and productivity measures will be matters for consideration for each annual budget preparation period
13. Establish a get involved page and a community engagement plan to obtain community feedback on infrastructure and associated service costs for input into the finalisation of the long term financial plan. This page should also include the progress report and a projections report on how Council is moving forward with the above.
14. Address the following areas of concern as raised by the Councillors:
 - a. Internal legal team vs outsourcing.
 - b. Holiday Haven Parks as a business entity with defined dividend to Council.
 - c. Bereavement services as a business entity with defined dividend to Council.
 - d. Quantity of deferred rates.
 - e. Areas of major/significant procurement are assessed for cost efficiency.



Community Engagement – December 2023 to January 2024

The Financial Sustainability Report and 2022 – 2026 draft Resourcing Strategy was put on public exhibition throughout December 2023 and January 2024. In the same period, the community was engaged on the proposed Special Rate Variation options and was invited to have their say on the value they place on the wide range of services provided by Council.

Resolution MIN24.44 – 29 January 2024

On the 29 January 2024 Ordinary Meeting, Council considered the results of the community consultation, held through December 2023 and January 2024, and adopted the following resolution:

RESOLVED (Clr Christen / Clr Findley) MIN24.44

That:

1. Council not submit an application for a Special Rate Variation (SRV) to the Independent Pricing and Regulatory Tribunal (IPART) at this time.
2. Council continue the practice of workshops and briefings to:
 - a. Progress and monitor the outcomes of the report prepared by AEC titled Financial Sustainability Review and dated November 2023.
 - b. Determine and formalise ongoing budget parameters in line with principles of ongoing financial sustainability.
 - c. Apply financial efficiencies and savings in the organisation commencing immediately and ongoing over the next four years. A report is to be provided to the Council every quarter to outline efficiencies and savings. Savings Target of \$5 million per year. i.e. Motor fleet, Outdoor Staff precinct model back to basic.
 - d. Consider placing a staffing freeze on all recruitment positions except where the EMT determines whether the position is required or to be filled by internal recruitment to provide a career path for existing staff. There will be no redundancies.
 - e. Cap the capital budget in financial years 2023/24, 24/25 and 25/26 at \$120 million depending on available grant fundings.
 - f. Review Council’s Commercial Undertakings and Services to a conservative return on capital of at least 10% or 5% on selected asset classes where there is clear additional social, or community benefit and this benefit is stated as a note in the financial statements.
 - g. Dispose of the under-performing or excess assets, commencing immediately.
 - h. Substantially reduce annual revotes/carry forwards unless approved by Council and should not represent more than \$10 million of the capital works/renewals budget for the previous year. Secured grant funding projects to take priority in any approved revotes/carry forwards. A Project Manager to design a project plan to significantly reduce the carry-overs of capital works/recurrent projects each year.
3. The budget review committee be stood up, a terms of reference be developed and recommendations from the committee to be reported to Council.
4. Councillors assume a greater political discipline in the nomination of priority projects, not putting forward additional unfunded projects and calling for reports and investigations which may jeopardise existing priority projects and the Council’s financial position. The Community Strategic Plan, Delivery Program and Annual Operational Plan are the avenues whereby councillors can define their priorities.
5. Every new expenditure proposal to be accompanied by an assessment of impact on the Long-Term Financial Plan prior to the Council considering the proposal – in particular the consideration of whole of life costs, both capital and recurrent.



6. Council implement a well-resourced asset management process and a proficient road pavement management system as a matter of high priority.
7. Capital projects to be placed on hold and identified into-redundant for future years once the financial position of the Council improves. Projects to be identified into-redundant include but may not be limited to:
 - a. Consideration of the new Sanctuary Point Library facilities.
 - i. Following the workshops and briefings, an urgent meeting be held with Fiona Phillips MP, Liza Butler MP, available Councillors, staff to discuss the way forward including the scope and budget for the project.
 - b. Boongaree; Bay and Basin Leisure Centre Expansion; BMX/Pump track projects.
 - c. Focus on assets renewal and rehabilitation with transitioning the organisations priority to fixing and maintaining assets over next 3 to 4 years.
8. Councillors assume greater financial discipline in nominating projects on an as needs basis, accompanied by a business case including assessment of whole of life cycle costs, both initial capital and recurrent operational and maintenance.
9. Council prioritise the assessment and disposal of underperforming assets to continue on while there is work going on the briefing.
10. Council prioritise the progression of a Project Management Office, and Asset Management Framework review to ensure clear asset maintenance and management priorities.
11. In conjunction with the executive staff, Council review the capital works program and give priority to asset renewal and rehabilitation.
12. Council directs the CEO to pursue actions 1(b) to 27, as appearing on pages 6 to 9 inclusive of the report prepared by AEC titled Financial Sustainability Review and dated November 2023.
13. Council acknowledge that the discussion of rates within the community has had a negative impact on staff within the organisation and it is not the Council's intention to see job losses.
14. Council support the staff to respond appropriately to abuse and harassment and request that any incidents be reported under the organisation's Zero Tolerance approach.
15. Council staff provide a monthly report back to Council on all of the above matters.
16. Council expresses its thanks to the community in the next rates notice for its patience during this process.
17. Council expresses its thanks to staff during this process.



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Shoalhaven
City Council

Annual Report 2024-25

Section 1 - Delivery Program Operational Plan Performance



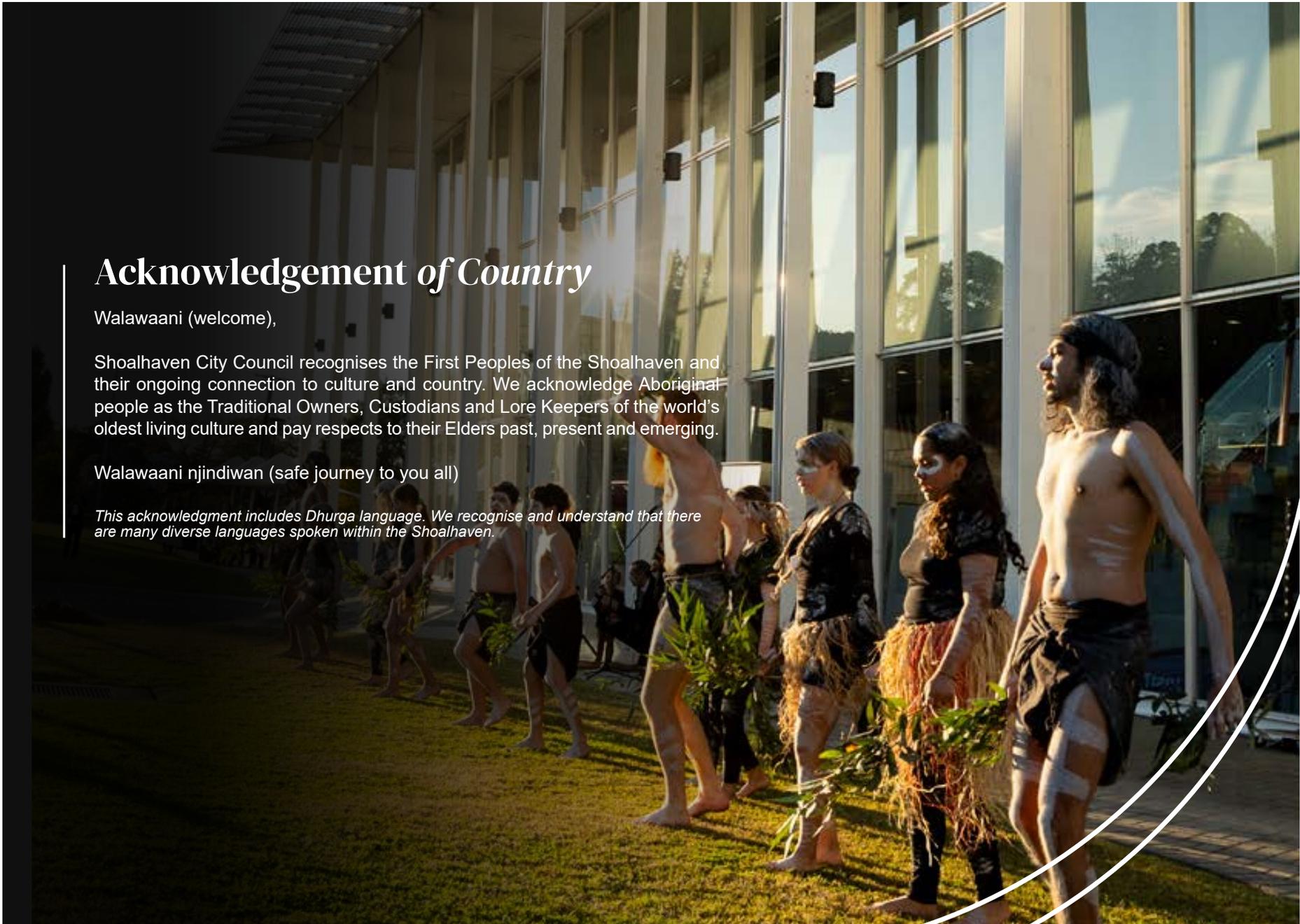
Acknowledgement of Country

Walawaani (welcome),

Shoalhaven City Council recognises the First Peoples of the Shoalhaven and their ongoing connection to culture and country. We acknowledge Aboriginal people as the Traditional Owners, Custodians and Lore Keepers of the world's oldest living culture and pay respects to their Elders past, present and emerging.

Walawaani njindiwan (safe journey to you all)

This acknowledgment includes Dhurga language. We recognise and understand that there are many diverse languages spoken within the Shoalhaven.



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Shoalhaven City Council - Annual Report 2024-25 Section 1

4

 Shoalhaven river

CL25.399 - Attachment 1

Message from the Mayor

This is my first year presenting the Annual Report and I'm proud of the achievements and progress Council has made in the 2024-25 year.

I was elected on a platform to get Council's finances back on track and thanks to the efforts of staff to reduce costs and raise revenue we're making great inroads towards financial sustainability while still providing important services to the community.

This year we had a 12 percent Special Rate Variation approved by the Independent Pricing and Regulatory Tribunal (IPART). This extra income will provide additional funding for road improvements following the completion of a comprehensive road condition assessment in May. The inspection report has revealed the condition of our region's 1,906 km of roads and the scale of cost to renew the network – a major piece of research almost a year in the making.

We were lucky to open a new road this year, with Bannada Way (previously known as the Far North Collector Road) officially opened to traffic. The federally funded \$35 million project provides a new link between Illaroo Road and Moss Vale Road, improving access to the new urban land release area of Badagarang and providing an alternative connection to the new Nowra Bridge.

It's hard to believe that the impacts of the natural disasters of 2022 were still being felt this year, but thankfully the final landslip in the \$59 million remediation package was completed after some incredibly hard work and ingenuity. Thanks to joint funding by the Australian and NSW governments under the Disaster Recovery Funding Arrangements, we were able to remediate 38 major landslips in Kangaroo Valley and surrounding communities. The completion of the last landslip on Bunkers Hill Road in Barrengarry in November signalled the end of this major project, putting the local community well on track to recovery.

A stand-out achievement this year was the launch of our inaugural Reconciliation Action Plan (RAP). The document sets out actions and commitments

to strengthen relationships, demonstrate respect and provide opportunities for Council to work more collaboratively with Aboriginal and Torres Strait Islander communities. This is a significant document designed to embed reconciliation into our everyday practices to help drive positive change.

This year we put our heart and soul into being a more inclusive organisation by rolling out Disability Awareness Training program for all staff. This initiative is part of Council's broader Diversity and Inclusion training designed to enhance understanding and foster a more inclusive workplace culture. In addition, we updated our Events Policy to strengthen guidance on accessibility and sustainability in event planning and delivery. And when it comes to how we engage and consult, we also implemented a range of measures to ensure that every single member of our community can participate effectively in inclusive public consultations.

In January, we welcomed the Prime Minister Anthony Albanese to Nowra who announced \$5 million for the Nowra Riverfront Precinct, a new mixed-use hub that will reconnect Nowra city centre with the waterfront. It's an exciting project that will transform Nowra for locals and visitors, shaping the future of the town and strengthening its role as the civic and tourism centre for the Shoalhaven. I can't wait to see it progress over the coming years.

This year closes out my first term as Mayor and my 13th year as a Councillor. I would like to thank the community for their trust and support during this time, knowing we've laid strong foundations for the future. I look forward to continuing our work, embracing new opportunities and initiatives that will further strengthen and enrich our region.

Patricia White



Mayor, Shoalhaven





Chief Executive Officer Message

As Council's new CEO, I am excited to present the 2024-25 Annual Report, which highlights a year of significant progress, community impact, and strategic achievement across the Shoalhaven.

This year, we took important steps toward long-term financial sustainability by implementing key actions from our Sustainable Financial Futures Plan. Council has now completed 40 out of 75 actions aimed to reduce costs and save money. These initiatives have allowed us to save more than \$4.1 million and have strengthened our financial foundations, positioning us to better serve our community into the future.

A major milestone was the launch of our inaugural Reflect Reconciliation Action Plan, marking a formal and heartfelt commitment to reconciliation with First Nations people in our community. This plan lays the groundwork for stronger relationships, respect, and opportunities across our region. I look forward to ensuring we continue to the necessary work to implement the 49 actions outlined in the plan.

Environmental sustainability also remains a key focus, with 34 actions completed from our Sustainability and Climate Action Plan. These achievements demonstrate our dedication to protecting the natural beauty of the Shoalhaven as we continue to work towards our target of reducing operational carbon emissions to net zero by 2035. We deepened our commitment to inclusion

and equity, delivering meaningful outcomes through our disability inclusion initiatives. These efforts have helped create more accessible spaces, services, and opportunities for all members of our community. We know we still have more work to do, and will begin consulting with people with disability, their families and careers to update our Disability Inclusion Action Plan (DIAP) over the next 12 months.

We successfully secured 26 grants totalling over \$3.2 million from external sources which has been vital in enabling us to deliver enhanced services, programs and infrastructure. I'd like to take the opportunity to also acknowledge the NSW and Australian governments for their funding support for several major projects including to progress the Nowra Riverfront Precinct, East Nowra Sub Arterial Road, the Shoalhaven Roads Package and to deliver footpaths in Dolphin Point, Bawley Point, Callala Bay, Myola, Narrawallee and Nowra.

Our community engagement efforts continued to grow. We consulted with the community on a wide range of projects and activities, including the Margaret Sheedy Memorial and Community Infrastructure Strategic Plan (CISP). There was certainly plenty of passion for our places and spaces with more than 3,000 people providing feedback to help guide short, medium and long-term planning and investment in our buildings, parks, pools, sportsgrounds and playgrounds.

This comprehensive engagement really helped foster dialogue, collaboration, and shared decision-making.

Our leisure centres welcomed over one million visitors, reflecting their vital role in promoting health, wellbeing, and social connection, while the Shoalhaven Regional Gallery attracted more than 40,000 visitors, showcasing the power of arts and culture to inspire and engage.

Finally, our incredible staff won multiple awards for their excellence in leadership, engineering and in delivering social and community infrastructure. This acknowledgment is testament to the impressive breadth of skills we have within the organisation and the hard work of individuals and teams within Council.

This year's achievements reflect the dedication of our staff, the strength of our partnerships, and the trust placed in us by the community. Looking ahead, I am committed to working alongside our talented staff to build on this important work and ensure the Shoalhaven continues to be an inclusive, sustainable, and vibrant city in the years to come.

Andrew Constance

A handwritten signature in black ink, appearing to read 'Andrew Constance', written in a cursive style.

Chief Executive Officer

“
Our values guide our behaviour and help us live in balance with our unique environment and each other to fulfill our goals. We are committed to behaving and acting in ways that reflect our values.
”



Our values

Respect

We are mindful of and care about the feelings, wishes and rights of others.

Integrity

We are committed to maintain high ethics and standards.

Adaptability

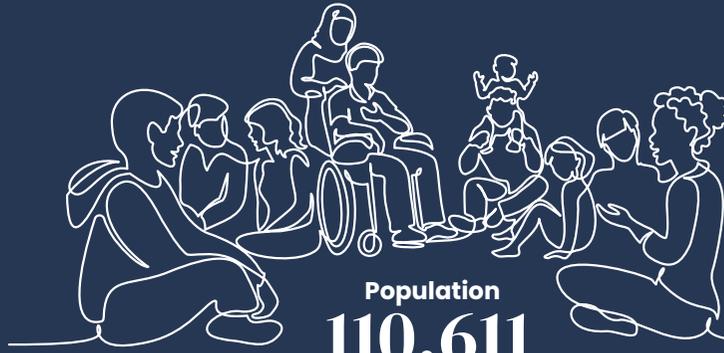
We are ready for change and willing to embrace a new situation.

Collaboration

We enjoy working together to deliver for our community.



Where are we now?



Population
110,611

(ABS ERP 2024)
13.5% born overseas
8.1% need disability assistance

Median age
48

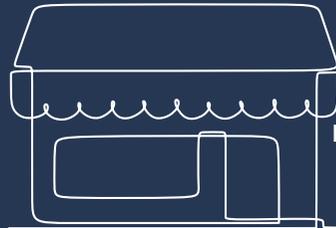
19.2% aged 0-17
36.1% Population of avg. age 60+



Labour Force
49,164

In workforce
50.1%

Unemployed
4.9%



Local Businesses
8,281



Largest Industry
Health care and social assistance



21%
of households are made up of couples with children

18%
Older couples without children

26%
Single person

5.2%
Single parent

Total Households
45,894

25.8% Mortgage
23.1% Renting
3.4% Social housing



6.5%
identify as Aboriginal and Torres Strait Islander



Our councillors

Shoalhaven City Council - Annual Report 2024-25 Section 1



Patricia White
Mayor
0447 416 329
mayor@shoalhaven.nsw.gov.au

Ward 1



Peter Wilkins
Deputy Mayor
0487 174 877
peter.wilkins@shoalhaven.nsw.gov.au



Matthew Norris
Councillor
0417 868 250
matthew.norris@shoalhaven.nsw.gov.au



Selena Clancy
Asst. Deputy Mayor
0475 308 911
selena.clancy@shoalhaven.nsw.gov.au



Vacant Councillor

Ward 2



Bob Proudfoot
Councillor
0484 191 365
bob.proudfoot@shoalhaven.nsw.gov.au



Jemma Tribe
Councillor
0498 801 548
jemma.tribe@shoalhaven.nsw.gov.au



Ben Krikstolaitis
Councillor
0439 531 607
ben.krikstolaitis@shoalhaven.nsw.gov.au



Luciano Casmiri
Councillor
0455 614 198
luciano.casmiri@shoalhaven.nsw.gov.au

Ward 3



Gillian Boyd
Councillor
0439 907 507
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Karlee Dunn
Councillor
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karlee.dunn@shoalhaven.nsw.gov.au



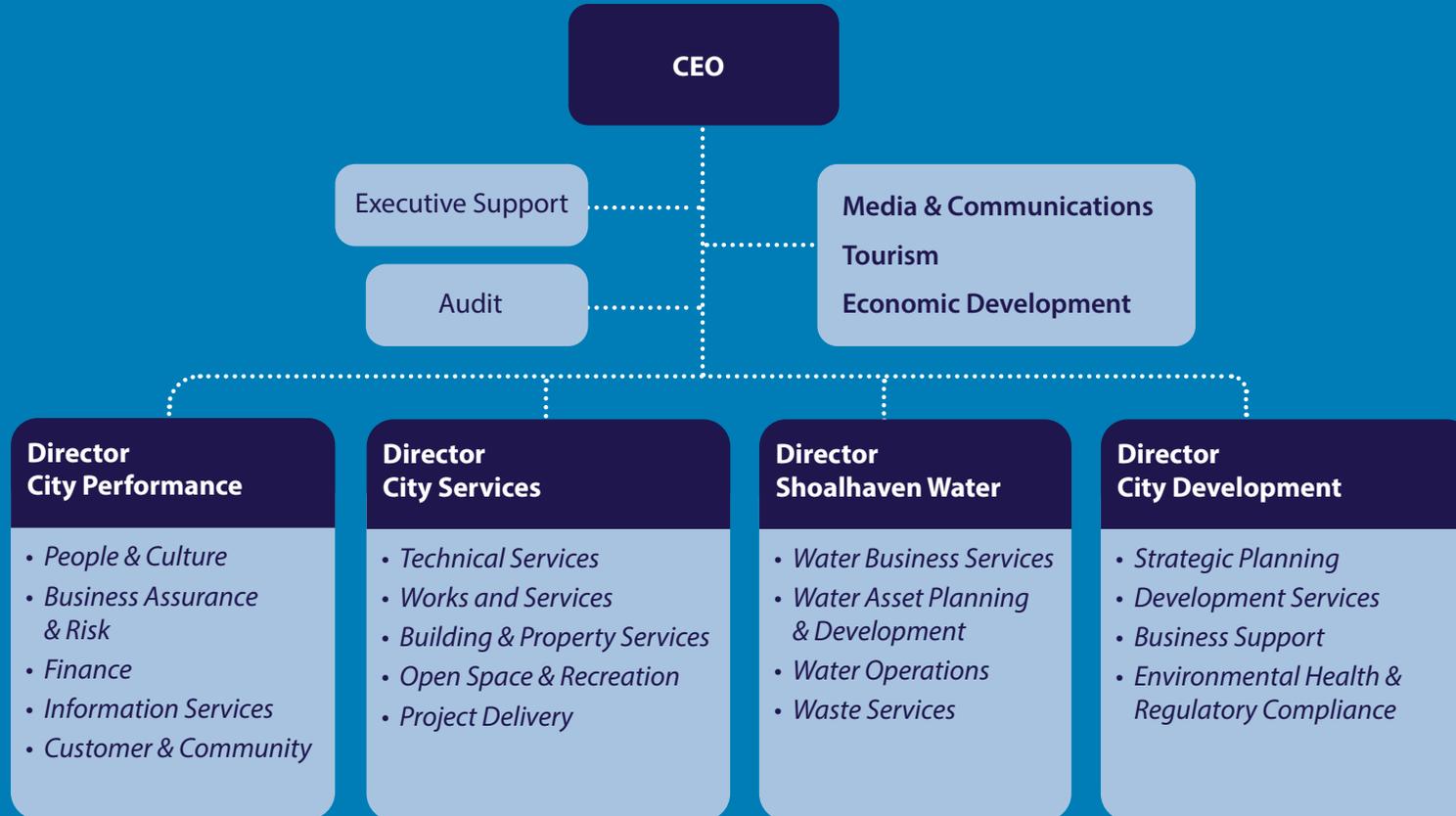
Denise Kemp
Councillor
0488 209 728
denise.kemp@shoalhaven.nsw.gov.au



Debbie Killian
Councillor
0428 941 135
debbie.killian@shoalhaven.nsw.gov.au



Executive and organisational structure



This structure was effective from 27 October 2025

≡≡≡ Planning and reporting framework

Shoalhaven’s plans are developed in conjunction with State and Regional Plans, the Resourcing Strategy, other supporting plans, Councillors, staff and the community.

The community plan for the Shoalhaven over the next ten years is captured in the Community Strategic Plan 2035 (CSP2035). While Council will use the plan to develop its objectives and actions, other government and non-government organisations can and will use the CSP to align their activities to meet Shoalhaven’s needs.

Our future planning documents are made up of four key components (Figure 1):

1. Shoalhaven 2035 Community Strategic Plan (10 years)
2. Delivery Program Objectives (4 years)
3. Operational Plan & Budget (annual)
4. Council’s Resourcing Strategy (4 years)

Community Strategic Plan

The community plan for the Shoalhaven over the next ten years is captured in the Community Strategic Plan (CSP2035). The purpose of the plan is to identify the community’s main aspirations and priorities for the future. The CSP2035 is organised under four pillars (themes) and fourteen key priorities.

While Council will use the plan to develop its objectives and actions, not everything in the plan is Council’s responsibility. Other government and non-government organisations can and will use the CSP to align their activities to meet Shoalhaven’s needs.

Delivery Program Operational Plan

The Delivery Program Objectives are Council’s response to the Community Strategic Plan and what Council can do within each term of the elected Council. The one-year Operational Plan Actions detail what will be completed over the next 12 months to address the Delivery Program Objectives. Budget, staff resources and assets are allocated to ensure the Actions are undertaken.

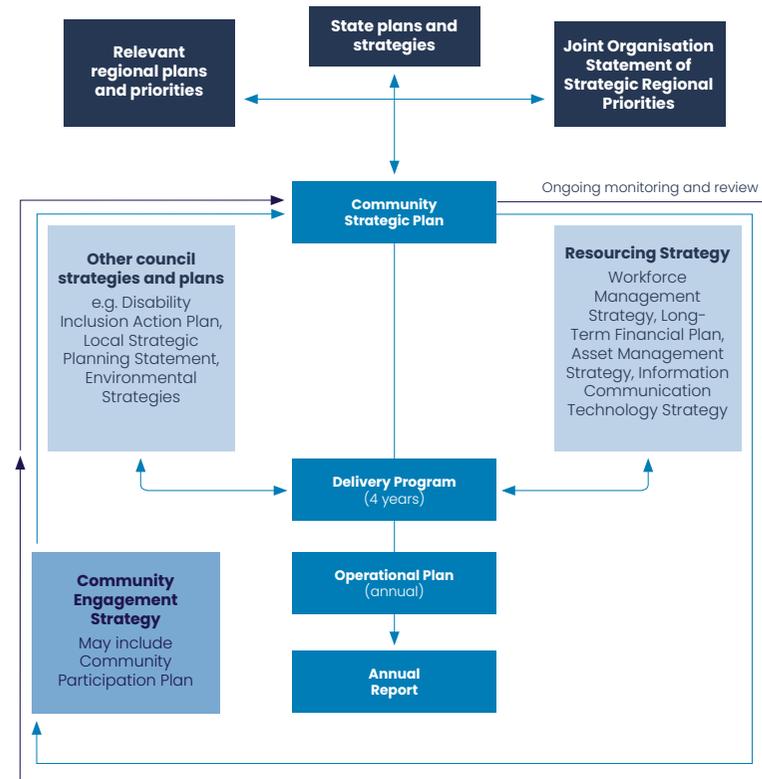
Resourcing Strategy

While the Community Strategic Plan describes the long-term goals of our community, the Resourcing Strategy outlines how we will help achieve these in terms of time, money, assets and people. It is used to address the budget needs through the Long Term Financial Plan, assets required through the Asset Management Framework, technology needs through the ICT Strategy and Council’s workforce through the Workforce Strategy.

Annual Report 2024–25

The annual report provides an overview of Council’s achievements during 2024–25, working towards the objectives as set out in the 2022–2026 Delivery Program against the Community Strategic Plan (2032).

Performance comments on each action are included in this Section 1 of the Annual Report. Mandatory reporting under the Local Government Act is included in Section 2 with the audited Financial Statements included in Section 3.



Ongoing monitoring and review

Figure 1: Integrated Planning and Reporting Framework

Shoalhaven City Council - Annual Report 2024-25 Section 1



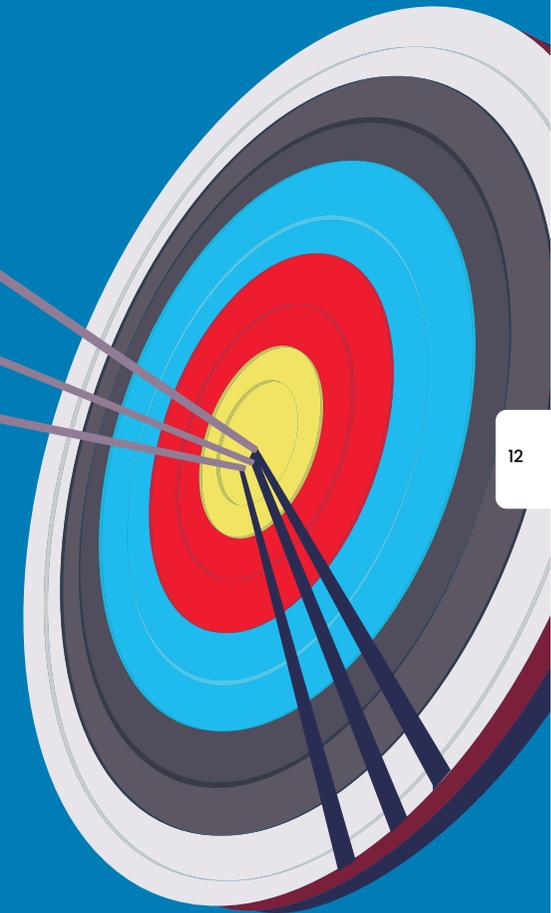
Our achievements

The following lists some of the fantastic initiatives that have been completed during 2024-25 in support of Council's 2022-2026 Delivery Program objectives. Further achievements across Council's wide variety of projects, programs and services are included in this annual report.

The 135 deliverables in our 2024-25 Operational Plan represents the services, projects and programs which work toward achieving the objectives outlined across the four themes and 11 priorities in the Community Strategic Plan 2032.

Council's final performance as of 30 June 2025 showed that 88% of deliverables were completed or on track. Performance comments on each operational plan action are included in this Section 1 of the Annual Report.

✔ 88% Completed and or on Track ⚠ 12% On hold/requires attention/deferred





Capital projects

Over \$114.3M of capital works were undertaken by Council during 2024–25 financial year as part of our ongoing program of improvements to our roads, footpaths, cycleways, waterways infrastructure, community sports facilities and plant and equipment.

Highlights from across the Shoalhaven include

- Construction of a new collector road and shared path in North Nowra – Bannada Way
- Completion of the Lake Conjola RFS Station Upgrade
- Rehabilitation of Lake Conjola Entrance Rd
- Construction of Basin Walk Betterment, Sanctuary Point
- Remediation of Kangaroo Valley Rd
- Completion of the Flinders Industrial Area Stage II subdivision
- Upgrades to the Ulladulla Headland Trails (Commee Nulunga)



Lake Conjola RFS Station Upgrade



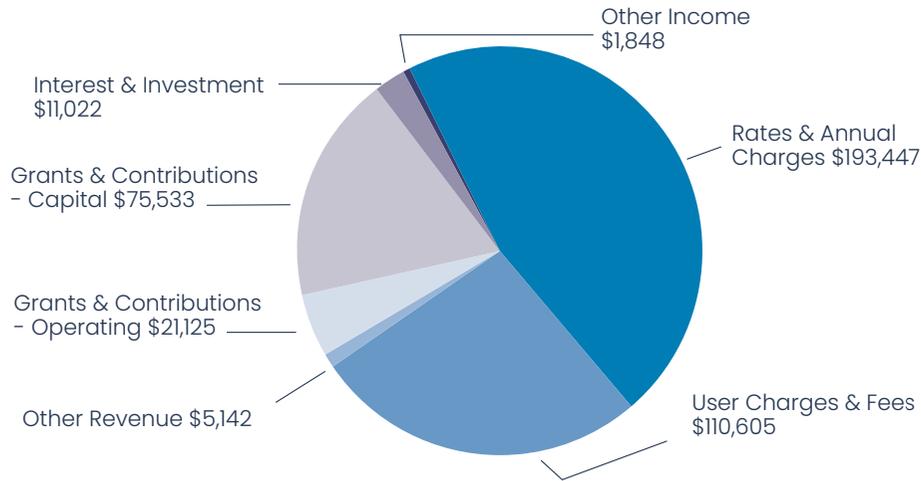
Collector road opening – North Nowra



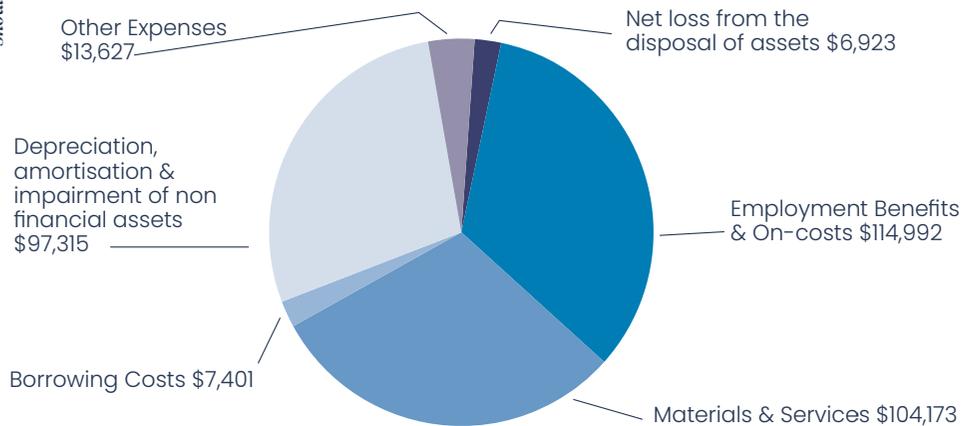
Construction of Basin Walk

☰ Our financial position

Income from continuing operations totalled \$418,722 in the following categories (\$,000):



Expenses from continuing operations totalled \$344,431 in the following categories (\$,000):



Shoalhaven City Council - Annual Report 2024-25 Section 1





Benchmarks

As at 30 June 2025, operational related benchmark performance is shown below. Full commentary on the results are included with the Financial Statements.

Ratio	2024-25 Consolidated Result	Industry benchmark	Met benchmark
Operating performance – how well Council contained operating expenditure within operating revenue	1.65%	>0%	✓
Own source operating revenue – measures fiscal flexibility and how much Council relies on external funding sources	76.9%	>60%	✓
Unrestricted current – indicated Council's ability to meet its short-term obligations as they fall due	1.68	>1.5	✓
Debt service cover – measures operating cash required to service debt	3.18X	>2X	✓
Rates, annual charges outstanding – assesses the impact of uncollected rates and annual charges on Council's liquidity	8.41%	<10%	✓
Cash expense (months) - indicates the months Council can continue paying for its immediate expenses without additional cash inflow	8.15	>3.0	✓



Financial Sustainability Program

Council is taking action to address the significant financial challenges it currently faces. An independent review of Council's finances in 2023 highlighted the need to boost revenue and reduce costs to ensure we can continue delivering the services and projects our community relies on – both now and into the future. Significant strides have been made toward our financial sustainability following the introduction of the Sustainable Financial Futures Plan (SFFP) in December 2024. The SFFP, developed in response to the recommendations from the independent review, is now well underway, with 40 of 75 key actions completed in 2024-25.

Revenue Initiatives

- Generated \$11.3 million through the sale of operational land, contributing to strategic financial repositioning.
- Realised \$831,000 from plant and fleet sales, improving cash flow and reducing depreciation costs.
- Approval of a 12% special rate variation, boosting revenue to support asset renewal efforts.

Cost Saving Measures

- \$7m of operational savings have been found and incorporated into 2025-26 budget.
- Council established a Financial Sustainability Reserve to hold one-off savings, which currently sits at \$4.1 million.
- Implemented an executive restructure and a vacancy review, streamlining leadership and reducing employee costs.
- By reducing the size of our fleet this year, Council will see ongoing operational cost savings that will contribute to the SFFP target in 2025-26.
- Lowered future Fringe Benefits Tax (FBT) liability by purchasing more cost-effective fleet vehicles and increasing the employee contribution.

Commercial Service Reviews

- Family Day Care: In February 2025, a decision was made to close this service, resulting in ongoing savings of \$90,000 per annum.
- Bereavement Services: The service review has progressed to implementation, with actions in progress. This includes issuing an Expression of Interest (EOI) as recommended by the Finance Review Panel.
- Shoalhaven Entertainment Centre (SEC): In 2024-25, Council completed an assessment of the current SEC service. A detailed options analysis is now underway and will be finalised in early 2025-26.

Progress against our financial sustainability initiatives reflect a strong commitment to responsible financial management and position Shoalhaven City Council for a more sustainable future, reducing the budgeted 2024-25 'general fund' operating deficit from \$28 million to an actual 2024-25 operating deficit of \$17.4 million.





Performance overview

The following section provides an overview of Council’s progress towards achieving the objectives in our delivery program across the 4 key themes and 11 priorities set in the Community Strategic Plan 2032.

Full performance comments against each of the 135 deliverables in the operational plan 2024-25 are also included in this report.

Overall progress shows:

 **119**
Completed

 **16**
On Hold/Requires Attention/Deferred.

Resilient, safe, accessible & inclusive communities

- 1.1** Support inclusive, safe and connected communities
- 1.2** Preserve, support and develop cultural and creative vitality across our communities
- 1.3** Support community wellbeing through fostering active and healthy communities

Sustainable, liveable environments

- 2.1** Manage our infrastructure for long term sustainability to meet community need
- 2.2** Manage growth and development with respect for environmental and community values
- 2.3** Protect the natural environment and enhance sustainability

Thriving local economies that meet community needs

- 3.1** Strengthen and diversify the economy
- 3.2** Deliver safe, vibrant and attractive public spaces

Effective, responsible and authentic leadership

- 4.1** Deliver reliable, high quality services
- 4.2** Provide transparent leadership through effective government and administration
- 4.3** Inform and engage with the community about the decisions that affect their lives



Disability Inclusion Action Plan Showcase

Disability Awareness Training

In August 2024, Shoalhaven City Council launched a 30-minute online Disability Awareness Training program for all staff. This initiative marked the first module in Council's broader Diversity and Inclusion Training package, designed to enhance understanding and foster a more inclusive workplace culture. The training covers key learning outcomes, including:

- Understanding the prevalence of disability in Australia
- Recognising both visible and invisible disabilities
- Applying person-first language
- Avoiding assumptions about individuals' capabilities
- Understanding legal obligations under relevant legislation
- Promoting inclusive workplace practices
- Building disability confidence to support respectful and accessible work environments

The program was very well received across the organisation, with staff embracing the opportunity to deepen their awareness of disability in the workplace. The flexible delivery format allowed staff to complete the training independently at their desks or collaboratively during team meetings and briefings. Teams that undertook the training together reported that it sparked meaningful and positive conversations around inclusion, accessibility, and ways to better support colleagues and community members.





Accessible Events and Consultation

Council's Events Policy was updated to strengthen guidance on accessibility and sustainability in event planning and delivery. In collaboration with a specialist disability provider, Council developed resources to support staff and community members organising inclusive and accessible events. The guidelines are available on Council's Event Support page.

Council considers accessibility opportunities to ensure community members can participate effectively for inclusive public consultations. A range of measures are implemented, including:

- Informative animations that explain proposals in engaging, easy-to-understand formats
- Subtitles and transcript options for video content
- Survey questions provided in Easy English
- One-on-one support at in-person workshops, with staff assigned to discussion tables to assist participants to fully engage with the material and discussions
- Use of iconography in event invitations to improve clarity and engagement

In early 2025, Council conducted targeted consultation with people living with disability, their families, and carers as part of the Disability Inclusion Action Plan review. This engagement ensured that the voices of people with lived experience were central to shaping future actions and priorities.





Shoalhaven City Council - Annual Report 2024-25 Section 1

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CL25.399 - Attachment 1



Highlights



Highlights

- Rangers completed a total of 6,434 proactive patrols during 2024-25. These included beach patrols, other patrols (council showgrounds, camping hot spots, boat ramps, vegetation vandalism, illegal dumping, asset inspections and inland reserves), parking patrols and school zone patrols. End of year results exceeded the yearly target of 3,000 patrols.
- Swim Sport Fitness continue to provide programs and services to cater for community demand for aquatics, health and fitness programs such as the introduction of Pickleball at the Indoor Sports Centre which has led to the inception of the Shoalhaven Pickleball Association in June 2025.
- Shoalhaven Libraries continue to provide online services, resources and information to the community with 852,432 virtual visits at Council's Libraries for 2024-25.
- Initiatives which support and foster connections in the community ranged from Thrive Together Pop Ups, ClubGRANTS 2025, NAIDOC Awards Committee, Youth Week, Disability Forum and Doing It Tough Guide.
- The Reconciliation Action Plan was launched on 28 May 2025 at the Nowra Regional Gallery with local Elders, Aboriginal Community, Councillors, Members of Parliament, community and council staff.

21

Progress snapshot

A 'good' to 'excellent' food safety rating for
95%
of 272 food businesses

Swimming pool safety inspections
395

Attendances at Aquatic and Leisure Centres
991,650

Shoalhaven Regional Gallery attracts
40,137
guests



Ranger Services - beach patrols



Thrive Together Pop-ups



RAP launch - Shoalhaven Regional Gallery

How we're doing

Shoalhaven City Council - Annual Report 2024-25 Section 1

What	Measure	Baseline	Target	2024-25	Meeting Target 2024-25
Council resilience and readiness capability in emergency management	Disaster response in the Shoalhaven (rating out of 5 – community survey)	3.9	↑	—	⚡
People's feeling of connection to their community	Feeling part of your community (rating out of 5 – community survey)	4.1	↑	—	⚡
Socio-economic indicators	SEIFA (Socio Economic Indexes for Areas)	964	↑	980	✓
Use of public transport or active transport	Trips to work using public transport or active transport (walking or cycling) for residents (%)	5.2%	↑	3.6%	✗
Households in need of affordable housing in Shoalhaven	Percentage of households in housing stress	11.10%	↓	9%	✓
Community safety	Recorded major offences against persons and property (number – decreasing, 2021 baseline) NSW Bureau of Crime Statistics and Research	7,255	↓	8,212	✗
People's feeling of safety in their neighbourhood	How safe you feel (rating out of 5 – community survey)	4.3	↑	—	⚡
Number and / or variety of cultural activities/events	Type of events & council support of events (rating out of 5 – community survey)	3.6	↑	—	⚡
Community satisfaction with Shoalhaven arts and culture	Culture & Arts Improving – Shoalhaven Regional Gallery & Shoalhaven Entertainment Centre (rating out of 5 – community survey)	4.1	↑	—	⚡

Increase
 Decrease
 Maintain
 Meeting target
 Not meeting target
 No survey scheduled
 No statistically significant change*
 New liveability metrics



Council engagement with the Aboriginal community	Level of engagement with the Aboriginal community on Council's projects and programs including development of the Reconciliation Action Plan	New (30)	↑	20	×
Level of volunteerism	Percentage of the Shoalhaven population doing some form of voluntary work (Baseline 2021 Census)	15.4%	↑	15.4%	=
Community satisfaction with parks, playgrounds, sporting venues, aquatic centres, public halls	Satisfaction with parks, playgrounds, sporting venues, aquatic centres & public halls (rating out of 5 – community survey – average)	3.85	↑	—	⚡
Australian Unity Personal Wellbeing Index (Aust. Ave 75.9)	Happiness Index (rating out of 5 – community survey) %	84.6%	↑	—	⚡
Community satisfaction with facilities and services for people living with a disability	Community satisfaction of facilities and services for people living with a disability (rating out of 5 – community survey)	3.5	↑	—	⚡

Increase
 Decrease
 Maintain
 Meeting target
 Not meeting target
 No survey scheduled
 No statistically significant change*
 New liveability metrics



Sustainable, liveable *environments*



Highlights

61% Completed

22% On track

17% Requires Attention



Highlights

- Critical water supply and wastewater mitigation projects are in development, including the Coonemia Recycled Water Plant (CRWP), Bamarang to Milton Stage 2 (B2M2) and the mains replacement program. Risk assessment and mitigation actions undertaken as part of Hydraulic model assessment and strategy development project.
- There were 34 actions completed within Council’s Sustainability and Climate Action Plan (2023–2027) with 10 currently in progress.
- Council’s Flood Alert network (rain gauges, water level gauges and repeater stations) are fully operational and all site audits and maintenance is up to date.
- All funded pathways were designed, and construction commenced on Myola Pathways project, Dolphin Point Road and Murramarang Road, River Road and Sheaffe Street Callala Beach.

Progress snapshot

Environmental assessments on Development Applications

103

Invasive weed inspections

2,262

269

Works in Natural Area Reserves

48%

of Development Applications processed within 40 days target 65%



How we're doing

Shoalhaven City Council - Annual Report 2024-25 Section 1

What	Measure	Baseline	Target	2024-25	Meeting Target 2024-25
Community satisfaction with roads	Community satisfaction maintenance of sealed & unsealed local roads (rating out of 5 – community survey)	2.6	↑	—	⚡
Length of footpaths and cycleways	Total length of footpaths and cycleways in kms	246.82	↑	317.95	✓
Community satisfaction with provision of cycleways	Community satisfaction with provision of cycleways (rating out of 5 – community survey)	3	↑	—	⚡
Backlog of repair and renewal of community assets	Infrastructure backlog as a percentage of total infrastructure assets (audited results)	2.6	↓	3.92	✗
Community satisfaction with the strategic planning process	Community satisfaction with strategic planning within Shoalhaven (rating out of 5 – community survey)	2.8	↑	—	⚡
Urban canopy cover on public land	Urban canopy cover on public land (%)	New	↑	60.28	==
Community satisfaction with management of natural environment	Community satisfaction with management of natural environment (rating out of 5 – community survey)	3.2	↑	—	⚡
Community satisfaction with environmental protection and enforcement (e.g. building site inspections, illegal dumping, tree vandalism or clearing)	Community satisfaction with environmental protection and enforcement (rating out of 5 – community survey)	3.1	↑	—	⚡

28

↑ Increase	↓ Decrease	↔ Maintain	✓ Meeting target	✗ Not meeting target	— No survey scheduled	== No statistically significant change*	⚡ New liveability metrics
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Waterway environmental health	Percentage of water samples that meet the AS/NZ water quality guidelines as captured by Aqua Data	75%	↑	89%	✓
Council's greenhouse gas emissions	Greenhouse gas emissions (tonnes CO2e-) baseline 2020-21	77,567	↓	67,208	✓
Community's greenhouse gas emissions	Greenhouse gas emissions (tonnes CO2e-) (baseline to be established)	1,305,000 tCO2e	↓	1,203,900 tCO2e	✓
Participation in environmental programs	Number of participants in environmental events and projects	New (262)	↑	550	✓
Participation in environmental programs	Number of active bushcare groups on Council managed land	60	↑	58	✗
Diversion of waste from landfill	Percentage of waste diverted from landfill	36%	↑	37%	✓

↑ Increase	↓ Decrease	↔ Maintain	✓ Meeting target	✗ Not meeting target	— No survey scheduled	≡ No statistically significant change*	⚡ New liveability metrics
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Thriving local economies that meet community *needs*



Highlights

83% Completed

11% Requires Attention

6% Deferred



Highlights

- There were six successful Regional Event Fund grant applications securing over \$100,000 from Destination NSW (DNSW) through advocating and supporting events coming to Shoalhaven. The Economic Development team are actively engaging with external event organisers to showcase Shoalhaven’s venues for large events.
- Nowra and Ulladulla Visitor Centres maintain strong Google ratings of 4.3 and 4.4 stars, achieving a solid average of 4.35 and consistently delivering high-quality service throughout 2024-25.
- Key Council staff continue to participate in the Illawarra Shoalhaven Joint Organisation (ISJO) facilitated projects including the recently launched Community Renewables program which is making it easier for residents and small businesses to access affordable solar and battery solutions, helping cut bills and boost energy resilience.
- Economic Development participated in events and networking opportunities to build relationships with external networks, organisations and government agencies. This included showcasing the region’s capabilities at the Illawarra Career Expo and supporting the School Steer Spectacular to promote a career in the local agriculture sector.
- During 2024-25 Council submitted 77 grant applications to external funding sources with 26 successful grants that have brought in over \$3.2M in additional funding to help deliver projects to the community.

Progress snapshot

Number of events on Council owned or managed land

245

Number of Council grant applications

77

356

Business networking opportunities attended

4.35/5 stars

Shoalhaven Visitor Centre Rating





Illawarra Career Expo 2025



Illawarra Shoalhaven Joint Organisation (ISJO)



Ulladulla Civic Centre

How we're doing

Shoalhaven City Council - Annual Report 2024-25 Section 1

What	Measure	Baseline	Target	2024-25	Meeting Target 2024-25
Shoalhaven economic indicators	Gross regional product \$M	6,040	↑	8,322	✓
Shoalhaven economic indicators	Total number of people employed in the Shoalhaven (id profile)	38,909 (46.7%)	↑	44,477 (48.8%)	✓
Shoalhaven economic indicators	Total value of construction and complying development certificates issues (\$M)	\$462.7M	↑	\$720M	✓
Shoalhaven economic indicators	Number of new businesses that employ one or more people	New 8,085	↑	8,281	✓
Shoalhaven economic indicators	Percentage of total jobs across the top 10 employing industries (%)	83%	↔	88%	✓
People's perception of Shoalhaven as liveable city	People's perception of Shoalhaven as liveable city (% community survey)	81%	↑	—	⚡
Community satisfaction with Shoalhaven's CBDs	Community satisfaction with Shoalhaven's CBD (rating out of 5 – community survey)	3.1	↑	—	⚡
People's perception that the Shoalhaven is a vibrant place to live and work	Shoalhaven is a vibrant city (rating out of 5 – community survey)	3.4	↑	—	⚡

33

Increase
 Decrease
 Maintain
 Meeting target
 Not meeting target
 No survey scheduled
 No statistically significant change*
 New liveability metrics



Effective, responsible & authentic *leadership*



Highlights

86% Completed

6% On track **4% On Hold** **4% Requires Attention**



Highlights

- The Community Engagement Strategy and Framework has been adopted by Council which now includes the updated Community Participation Plan.
- Several engagement activities were completed this year, including the Community Infrastructure Strategic Plan, proposed Special Rate Variation, Margie Sheedy Memorial Project, Draft Community Strategic Plan 2035, Draft Delivery Program Operational Plan and Budget 2025-26, and initial Disability Inclusion Action Plan review.
- Shoalhaven Animal Shelter works tirelessly to ensure minimal returns of adopted animals with 487 adoptions and an overall adopted animal return rate of 6.1%, well below the 10% target.
- Council's self-insurance case management activities have shown sustained strong performance over more recent audits. Compliance for the 2024 claims period audit is 98%, up from 97% in 2023.
- Strategic Work Health & Safety Plan initiatives implemented included the Inspection Testing and Monitoring system in OneCouncil, 908 staff attended the 'Let's Talk About Safety' events, and 120 leaders trained in Managing for Team Wellbeing.

Progress snapshot

112.2 Seconds
Average wait time at
Nowra Customer Service
Centre
(5 min target)

84.1%
of IT service desk
requests completed
within SLAs

Customer service
enquiries resolved
at first contact
(80% target)
82.2%

182
Number of
media releases



The Community Engagement Strategy and Framework



'Let's Talk About Safety'



Shoalhaven Animal Shelter with 487 animal adoptions

How we're doing

Shoalhaven City Council - Annual Report 2024-25 Section 1

What	Measure	Baseline	Target	2024-25	Meeting Target 2024-25
Community satisfaction with Council services	Overall satisfaction with Shoalhaven City Council (rating out of 5 – community survey)	3.34	↑	—	⚡
Community expectations about customer service	Overall performance of council in dealing with your request (rating out of 5 – community survey)	3.6	↑	—	⚡
Community expectations about customer service	Timeliness of council responding to community requests (rating out of 5 – community survey)	3.5	↑	—	⚡
Development Applications assessment times	Percentage of Development Applications determined within 40 days (council records - %) Target 65%	62%	↑	44%	✗
Identified positions within Council	Number of identified positions within Council	6	↑	7	✓
Council's financial benchmarks	Number of financial benchmarks that meet the six target ratios (baseline 2020-21)	5	↑	6	✓
Community's satisfaction with Council's leadership	Community satisfaction with Council's leadership (new survey question rating out of 5)	2.6	↑	—	⚡
Community's awareness of initiatives that affect their lives	Community's awareness of community engagement projects and initiatives (percentage – community survey)	34%	↑	—	⚡
Community's participation in decisions that affect their lives	Active participation in community engagement projects/initiatives (percentage – community survey)	26%	↑	—	⚡

37

Increase
 Decrease
 Maintain
 Meeting target
 Not meeting target
 No survey scheduled
 No statistically significant change*
 New liveability metrics



Resilient, safe, accessible & inclusive *communities*



☰ Resilient, safe, accessible and inclusive *communities*

✔ Completed
➤ On Track
⏸ On hold
⚠ Requires Attention
🕒 Deferred

Objective	Description	Status	Comment	Responsible Manager
1.1.01 – Support communities to prepare for, respond to and recover from natural disasters, extreme weather and other emergencies				
1.1.01.01	Coordinate Local Emergency Management Committee (LEMC) meetings and collaborate with combat agencies and functional areas to educate and prepare communities	✔	The LEMO is working with new/additional stakeholders to ensure that the LEMC is working collaboratively across all organisations and agencies to ensure that the LEMC is working to its potential.	Manager – Works & Services
1.1.01.02	Develop community profiles in consultation with each town and village within the Shoalhaven identifying hazards, critical infrastructure and vulnerable facilities/groups	✔	<p>An Emergency Management Expo was presented in Conjola with additional expos scheduled in other communities.</p> <p>The Emergency Management Expo for Sussex Inlet, Vincentia/ Huskisson and Kangaroo Valley have been booked and there has been a good uptake from the members of the Local Emergency Management Committee to engage with these communities.</p> <p>Additional locations such as Bomaderry, Nowra, Berry and Shoalhaven Heads will be added if resources and finances allow</p>	Manager – Works & Services
1.1.01.03	Liaise with the Rural Fire Service Strategic Planning Committee to deliver assigned and future projects for emergency service facilities as per allocated funding	✔	RFS Strategic Planning Committee & District Liaison Meetings were conducted on 7 Aug 2024, 27 Nov 2024, 26 Feb 2025 and 28 May 2025. Monthly Project Update Meetings were held and status of all current projects discussed and recorded in corresponding minutes.	Manager – Building & Property Services



1.1.01.04	Inspect Asset Protection Zones and fire trails for compliance against bushfire mitigation guidelines	✓	<p>100% of all the APZ sites have been inspected, and approx. 90% compliant in 2024-25. Planning is now underway for the 2025-26 financial year of all APZ with additional requests being received for inclusion of new APZ's.</p> <p>Fire Trails are required to be inspected annually or after a severe weather event. Currently Fire Trails are approx. 95% serviceable in 2024-25, with maintenance & repair work identified.</p>	Manager - Works & Services
1.1.01.05	Annual audit of Council's responsibilities within the Shoalhaven District Bushfire Plan	✓	Bushfire Mitigation Officers have been in regular meetings with RFS District staff to ensure compliance with the Shoalhaven Bush Fire Risk Management Plan.	Manager - Works & Services
1.1.02 - Support communities to become safer and more resilient through positive and effective planning, partnerships and programs				
1.1.02.01	Work with the NSW Government to progress the Crown Lands Plans of Management	✓	All plans of management assigned to Open Space & Recreation Planning (11 in total) have been submitted to Crown Lands for review, with permission to exhibit received for all documents.	Manager - Technical Services
1.1.02.02	Work with community to improve sense of identity and belonging through the support of relationship building, inclusion and community pride	✓	<p>The team have provided promotional support for the Seniors Festival via posters and socials. The team have formed a planning committee to plan and deliver a Southern focused Thrive pop-up in the second half of the year.</p> <p>The team have worked with local clubs, Department of Communities and Justice (DCJ), NSW Health and community organisations to facilitate the ClubGRANTS Round 2025.</p> <p>The Community Capacity Builder, Aboriginal started in June 2025 and has been working with Council teams, other local Councils and external organisations to plan NAIDOC Week events and the Local Government Regional Awards which were held in July 2025.</p>	Manager - Cultural & Community Services



1.1.03 – Develop plans and strategies which help to create an inclusive community and improve equitable access to opportunities				
1.1.03.01	Collaborate across departments to provide a range of programs to activate Destination Parks and showgrounds	✓	Teams prepared destination parks and showgrounds for monthly markets and events at Huskisson, Ulladulla, Milton, Berry, Nowra, Kangaroo Valley and Mollymook. Collaborated with Tourism to prepare for events such as, Jervis Bay Ultratrail, Fine Wine Festival Berry, Group 7 Magic Round Footy Festival at Artie Smith Oval, Milton Folk, Jazz and Blues Festival, South Coast Beef School Steer Spectacular, Blessing of the Fleet Ulladulla Harbour and Anzac Day memorial services across the LGA.	Manager – Shoalhaven Swim Sport Fitness
1.1.03.02	Conduct accessibility audits of public & community buildings	✓	2 audits completed this year (Berry School of Arts & 4 McIntyre Way). Funded works that include Accessibility improvements to 4 McIntyre Way building have commenced and planned for completion prior to September 2025.	Manager – Building & Property Services
1.1.03.03	Work with community to foster an inclusive Shoalhaven where everyone has equitable access to opportunities and continue to deliver priorities from the Disability Inclusion Action Plan (DIAP)	✓	The team provided support to Council's Social Planner to implement a review of the DIAP. Engaged with young people through Youth Week and a workshop with the Youth Advisory Committee. The Disability Expo Committee continue to plan for the 2025 Disability Expo, with our team supporting.	Manager – Cultural & Community Services
1.1.03.04	Provide social planning advice to improve understanding of social needs and inform decision-making	✓	Coordinated Reconciliation Action Plan (RAP) Yarning and Working Group agendas, prepared EOI for additional Working Group members. Participated in Reconciliation Australia RAP Learning Circle to investigate implementation strategies. Commenced consultation for implementation of Social Planner RAP actions and guidelines for staff with actions. Reviewed current Disability Inclusion Action Plan with all staff and community surveys, engagement presentations with Council's Inclusion and Access, Youth and Aboriginal Advisory Committees. Completed Review Report in line with NSW government requirements.	Manager – Cultural & Community Services



1.1.04 - Advocate for improvements to public transport services and provide support for community-led initiatives that improve transport options			
1.1.04.01	Provide feedback and input into cross government strategy development and implementation that aligns with key regional priorities related to public transport and improved transport connectivity		Council staff continued to be involved and provided input and feedback into a range of strategic transport planning projects being undertaken by Transport for NSW including the following projects – Nowra Bypass, Illawarra Shoalhaven Strategic Regional Integrated Transport Plan, South East and Tablelands Strategic Regional Integrated Transport Plan, Princes Highway upgrade, and Milton-Ulladulla Bypass.
			Manager – Strategic Planning
1.1.05 - Develop plans which will enable a variety of affordable and appropriately serviced housing options			
1.1.05.01	Update the Affordable Housing Strategy and commence the preparation of a City-wide Housing Strategy		Affordable Housing Strategy adopted by Council in August 2024. Expressions of Interest sought for membership of the proposed Taskforce that will be established to assist with the Actions in the Strategy. EoI process concluded in April 2025 and reported to Council for consideration.
			Strategic Growth Principles to inform and provide the basis for the proposed City-wide Housing Strategy adopted by Council in Dec 2024. Incorporated into the Local Strategic Planning Statement (LSPS). Housing Strategy background work continued.
			Manager – Strategic Planning



1.1.06 - Use Council's regulatory powers and government legislation to enhance community safety and deliver community safety programs and projects

1.1.06.01	Implement an inspection regime required to ensure the satisfactory operation of on-site sewage management systems for the maintenance of public and environmental health		Environmental Health Officers are implementing the inspection regime for on-site sewage management systems. Where systems have failed the inspection appropriate compliance action is undertaken to achieve compliance which is supported by education on the operation of the respective system and the associated health and environmental risks associated with poorly performing or managed systems.	Manager - Environmental Services
1.1.06.02	Undertake environmental health regulatory inspections to ensure compliance with legislative standards		The following Environmental Health inspections were completed: 472 On-site sewage management systems 257 Food hygiene inspections 4 Underground petroleum storage systems 63 Construction sites audited for adequate sediment and erosion controls	Manager - Environmental Services
1.1.06.03	Undertake swimming pool inspections in accordance with the adopted program		In 2024-25, Compliance completed 395 swimming pool inspections. 149 certificates of compliance and 129 certificates of non-compliance.	Manager - Certification & Compliance
1.1.06.04	Ranger Services undertake proactive patrols in order to meet the needs of the community and council		Rangers completed a total of 6,434 proactive patrols during 2024-25. These included beach patrols, other patrols (council showgrounds, camping hot spots, boat ramps, vegetation vandalism, illegal dumping, asset inspections and inland reserves), parking patrols and school zone patrols. End of year results exceeded the yearly target of 3,000 patrols.	Manager - Certification & Compliance
1.1.06.05	Undertake retail food premises regulatory inspections to ensure compliance with legislative standards		A total of 810 food hygiene inspections, re-inspections and pre-opening inspections were undertaken during 2024-25. The yearly average food safety ratings were: 42.75% excellent, 38.75% very good, 12.5% good with 6% no rating given).	Manager - Environmental Services



1.2.01 - Develop partnerships and services to support active participation in a vibrant and inclusive arts community				
1.2.01.01	Increase visitation to the Shoalhaven Regional Gallery	✔	Visitation numbers for Shoalhaven Regional Gallery increased between June 2024 and June 2025 by 30%. Key factors driving this increase has been a targeted connection between exhibition and public programming, for example, the May to July exhibition of First Nations artists and the Reconciliation Action Plan launch.	Manager - Cultural & Community Services
1.2.01.02	Shoalhaven Entertainment Centre will curate and deliver inclusive annual seasons of performing arts, events and public programs reflective of our diverse community	✔	<p>Attendances were down 37% and ticket sales down 23% on the same period for 2023-24 [12 performances].</p> <p>The full year reporting as at June 30 2025 is actually the last half of the 2024 season and the first half of the 2025 season. For the past 12 months 8,421 patrons attending 25 performances of curated shows. This is down from 15,256 patrons in 2023-24 [30 performances]</p> <p>New genres introduced this year were a sing-a-long movie "Wicked" and a unique dining experience on the main stage "Behind the curtain".</p> <p>The largest 3 grossing events were</p> <ul style="list-style-type: none"> -Sydney Symphony Orchestra [Classical Music] -1984 [Classic theatre] -The Visitors [Indigenous theatre] 	Manager - Commercial Services
1.2.01.03	Shoalhaven Regional Gallery will diversify and increase income generated by profitable programming initiatives	✔	Over the past twelve months, the Shoalhaven Regional Gallery has experienced a transition with the retirement of a long-term watercolour art educator, creating an opportunity to explore fresh and innovative workshop offerings. Key new initiatives that have diversified income for the Gallery have come from working with artists engaged with exhibitions and public programs to supply items for the shop.	Manager - Cultural & Community Services
1.2.02 - Provide and maintain cultural facilities to meet community needs				
1.2.02.01	Progress development of a new Library at Sanctuary Point in line with adopted position of Council	⏸	A report outlining the outcomes of feasibility investigations was presented to Council on 15 April 2025. At this meeting, Council determined to abandon the project, and directed staff to investigate alternative sites including Francis Ryan Reserve (owned by Council) and the location of the existing Sanctuary Point Library (owned by NSW Dept. of Education) - ref. MIN25.175.	Manager - Technical Services
1.2.02.02	Staged implementation of Shoalhaven Entertainment Centre's Strategic Business and Marketing Plan	⏸	The Strategic Plan continues to be on hold pending the service review and any adopted changes.	Manager - Commercial Services



1.2.03 – Recognise, protect and celebrate our local history, cultural heritage and diversity				
1.2.03.01	Work with community to improve the recognition, protection and celebration of the diverse community, history and cultural heritage of the Shoalhaven		Throughout 2024-25, the Community Connections team worked with the community and neighbouring councils to improve the recognition, protection and celebration of our Aboriginal community, including the history and cultural heritage of the Shoalhaven with the delivery of the Local Government Regional NAIDOC Awards in partnership with ISJO Councils community development teams. The awards sold out in the first week of ticket sales launching and attracted 430 attendees including VIP guests; 80 Elders, 20 Platinum Sponsors, CEOs, Mayors and MPs. The team are working to build a database of key stakeholders in the multicultural space to build stronger relationships and progress to developing initiatives that support the diverse strengths of our Culturally and Linguistically Diverse (CALD) community. The Annual Aboriginal Year 12 Graduation and the Nowra NAIDOC family funday were also supported. The Community Connections team continue to sit on the Local Government Regional NAIDOC Awards Planning Committee and supported the 2025 event hosted by Shellharbour Council, and have also supported the development of Council's Reconciliation Action Plan. Harmony Week has been an opportunity for the team to support inclusion and belonging in our community with several events hosted. There was wonderful collaboration between our First Nations and CALD communities, as well as Council, service providers, businesses and community groups.	Manager – Cultural & Community Services
1.3.01 – Support communities to access opportunities for lifelong learning and help others				
1.3.01.01	Shoalhaven Libraries will create opportunities for diverse communities to be welcomed and celebrated in appropriate ways through a range of events		Library events are held at all our main branches to create opportunities for diverse communities to be welcomed and celebrated for adults and children alike including inclusive storytime, Seniors Week celebrations, LGBTQI+ Q&A events and NAIDOC celebrations. Numbers of events have been reduced due to staff shortages across all branches. An internal Library Services Review is currently underway to assist with future guidance and planning of events and services.	Manager – Cultural & Community Services



1.3.02 – Provide and maintain recreation and leisure facilities to meet community needs				
1.3.02.01	Deliver improved playing surfaces at Precincts and Destination Parks in the Shoalhaven		100% Complete. Playing surface improvements program successfully completed: <ul style="list-style-type: none"> - Broadleaf herbicide: 41 precincts - Spring fertilizer and soil amendments: 28 precincts - Top Dressing: 2 precincts (Thomson St, Sussex Inlet & Frogs Hollow, Milton) - Aeration: 17 precincts - Growth Regulator: 10 Precincts - Turf Pesticide Control: 3 precincts - Autumn Seed over-sowing - 9 fields - Autumn fertilizer - 11 fields 	Manager – Shoalhaven Swim Sport Fitness
1.3.02.02	Continue to progress delivery of a new Community Infrastructure Strategic Plan by December 2025, in accordance with agreed methodology		65% complete (overall). Community Infrastructure Audit 100% complete. Community Infrastructure Needs Analysis: 60% complete. Draft CISP 25% complete. Community Engagement 75% complete (3 of 4 engagement activities). Timeline for delivery of CISP has been revised and accepted by Council. Project is on track for completion in June 2026.	Manager – Technical Services
1.3.02.03	Support Parkcare Group Volunteers to improve local parks and reserves		The current Parkcare Group Volunteer numbers throughout 2024-25 included 51 groups, 326 volunteers and 2,147 volunteer hours.	Manager – Works & Services
1.3.02.04	Implement the Shoalhaven Swim Sport Fitness Business Plan		The Shoalhaven Swim Sport Fitness (SSF) Business Plan was completed and implemented in Q4 2023-24. The business plan has been reviewed throughout 2024-25 to ensure it remains current. Following the implementation of the 'All Things Green' restructure in July 2025, which initiated the amalgamation of all Council's open space and reserve assets into SSF, the Business Plan will be further reviewed in 2025-26 to reflect the revised operational functions.	Manager – Shoalhaven Swim Sport Fitness
1.3.02.05	Progress the delivery of agreed open space and recreation projects		Open Space and Recreation projects were completed in accordance with the capital works program 2024-25. Key projects included Frogs Holla Reserve Drainage, Elliot Reserve Playground Replacement, Artie Smith Oval and reactive capital works at our Swim, Sport and Fitness centres. Work on the Sanctuary Point Library was paused whilst staff undertook further investigation on the preferred site location as per the resolution of Council.	Manager – Technical Services



1.3.03 – Provide opportunities for our community to be healthy and active

1.3.03.01	Provide a range of programs and services to cater for community demand for aquatics, health and fitness programs	✓	Throughout 2024-25 Swim Sport Fitness continued to provide an extensive range of services and programs, catering to the vast majority of target demographics and remaining responsive to community expectations. This includes Learn to Swim and Squad Programs, 24/7 gymnasium access, Group Fitness classes (gymnasium, aqua aerobics and boot camp), Personal Training sessions, Teen Gym and other school-aged fitness programs along with programs / classes catered for aging demographics. Swim Sport Fitness continued to experience growing participation in all areas, while also looking to non-traditional sporting activities to further activation of the facilities. With the rising demand for pickleball in the Shoalhaven, Swim Sport Fitness invested in the introduction of pickleball at the Indoor Sports Centre which after 8 months has led to the inception of the Shoalhaven Pickleball Association in June 2025.	Manager – Shoalhaven Swim Sport Fitness
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1.3.04 – Work with the community to build safe, resilient and connected neighbourhoods

1.3.04.01	Support local networks and encourage knowledge sharing to improve equitable access to information and opportunities	✓	Regular communication and two-way information sharing with Community Consultative Bodies (CCBs) including any upcoming grant opportunities, connecting CCBs with ongoing information to foster rapport and provide Council strategic updates and ongoing support with community group queries. Additionally, CCB meeting minutes are documented to ensure the group is aligning with the CCB guidelines.	Manager – Cultural & Community Services
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Shoalhaven City Council - Annual Report 2024-25 Section 1

Sustainable, liveable *environments*



☰ Sustainable, livable *environments*

✔ Completed
➤ On Track
⏸ On hold
⚠ Requires Attention
🕒 Deferred

Objective	Description	Status	Comment	Responsible Manager
2.1.01 - Solve road and drainage problem areas and partner with the State Government to improve road conditions across the region				
2.1.01.01	Complete the Local Road Repair Program as listed in the 2024-25 adopted capital works program	✔	Local Road Repair Program Works undertaken this year have been largely funded from Disaster related funding but also included final stages of Roads to Recovery and LRCl. Major projects involved Yalwal Rd, Lake Conjola Entrance Rd and Brinawarr St.	Manager - Technical Services
2.1.02 - Provide flood and stormwater management to prevent or minimise the impacts of flooding				
2.1.02.01	Undertake Flood Studies and develop Floodplain Risk Management Studies and Plans	➤	Floodplain Risk Management Studies and Plans (FRMSP) were completed for the Clyde River and Willinga Lake in March 2025. The Lower Shoalhaven River and St Georges Basin FRMSP's are underway and expected to be completed in late 2025. Flood investigations are also underway for Broughton Creek and Callala Creek.	Manager - Environmental Services
2.1.02.02	Complete the Stormwater Drainage Program as listed in the 2024-25 adopted capital works program	✔	All Districts completed Pipe Inspection / Renewal / Refurbishment at various locations. Roskell sinkhole project and Harry Sawkins pond were completed.	Manager - Technical Services
2.1.02.03	Review the flood mitigation asset database and ensure it is up to date	➤	Ongoing review with Floodplain Engineering team to be undertaken for the remainder of 2025.	Manager - Technical Services
2.1.02.04	Manage Council's Flood Alert Network	✔	Council's Flood Alert network (rain gauges, water level gauges and repeater stations) are fully operational and all site audits and maintenance is up to date. Site upgrades are being undertaken as budget permits.	Manager - Environmental Services

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2.1.03 – Plan, design and deliver cycleways, pathways, walking trails and other pedestrian movement infrastructure to maximise access, inclusion and mobility for the whole community

2.1.03.01	Complete the Pathways Program as listed in the 2024-25 adopted capital works program	✓	All funded pathways were designed and construction commenced on Myola Pathways project, Dolphin Point Road and Murramarang Road, River Road and Sheaffe Street Callala Beach.	Manager - Technical Services
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2.1.04 – Ensure sufficient projects are planned and ‘shovel ready’ to maintain a workflow across the financial year and meet capital expenditure targets

2.1.04.01	Stage works greater than \$250,000 with a Design/Approval stage and Construction/Commissioning Stage in separate financial years	✓	With the formal creation of the Enterprise Project Management Office, major projects are now required to have separate design phases to ensure thorough planning and budgeting. Exceptions are made on a case by case basis.	Manager - Technical Services
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2.1.05 – Infrastructure assets, with a focus on transport and stormwater assets, are accurately captured and condition assessed to facilitate strategic asset renewal planning

2.1.05.01	Analyse roads condition inspection data to inform asset renewal planning	✓	Comprehensive road inspection data received with condition information being loaded against the relevant asset components to support the revaluation. Councillor and community briefings conducted to highlight the key findings and the renewal strategy underway utilising the data. Work is underway to compile a detailed 4-year renewal and reseat plan, prioritised through a system based on safety, speed and condition.	Manager - Technical Services
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2.1.05.02	Support the organisation to review and update Asset Management Plans	✓	As part of the City Services restructure, responsibility for developing Asset Management Plans (AMP) has been centralised within the Asset Strategy team. An action plan is in place to streamline the number and content of our AMPs, ensuring efficient development and ongoing maintenance. A comprehensive project plan has also been prepared to guide the review of the entire suite of AMPs, organised into a rationalised structure and prioritised streams for delivery. Roads is the priority, and this year has seen the delivery of an updated roads condition assessment.	Manager - Technical Services
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2.1.05.03	Establish the Maritime Commercial Services Unit, identify key assets and determine future actions and performance measures	✓	A restructure has established a Maritime Unit under City Services. This is now with the Works and Services department.	Manager - Commercial Services
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2.1.06 – Plan for sustainable and resilient water and wastewater infrastructure and resources for the Shoalhaven				
2.1.06.01	Investigate asset resilience and security of water supply opportunities	✓	The Bamarang WTP electrical upgrade project is in early development, with design and investigation work currently underway. The mains replacement program is in its 3rd year, with \$12M invested over 16 projects. The Bamarang to Milton Stage 2 (B2M2) design project is well underway, with constructability assessment and investigations underway.	Manager - Water Asset Planning & Development
2.1.06.02	Identify and mitigate risk to critical water supply and wastewater assets	✓	Critical water supply and wastewater mitigation projects are in development, including the Coonemia Recycled Water Plant (CRWP), Bamarang to Milton Stage 2 (B2M2) and the mains replacement program. All projects are currently underway, with early works on CRWP and B2M2, with the constructability assessments and concept options. The mains replacement program is well advanced.	Manager - Water Asset Planning & Development
2.1.06.03	Plan for Sewer & Water infrastructure to support West Culburra & Mundamia Urban Release Areas	➔	Both projects are on track for delivery in line with development delivery. West Culburra is now in the delivery phase, well in advance of the subdivision delivery. The Mundamia water and sewer projects are currently in detailed design and is on program for delivery in line with the developer's works certificate.	Manager - Water Asset Planning & Development
2.1.06.04	Implement new regulatory and assurance framework for local water utilities	✓	Annual check-in submitted to DCCEEW for assessment and reviewed with a follow up Request For Information (RFI) received. Response to RFI provided along with response to RAF review and interviews. Current assessment is still in place on DCCEEW Website.	Manager - Water Asset Planning & Development



2.1.07 – Operate and maintain infrastructure to meet agreed levels of service while complying with regulatory requirements				
2.1.07.01	Implement the funded Building Fire Compliance Action Plan	✓	Essential fire safety measures within Council Buildings are being maintained to 100% funding. The annual fire safety statement program is on track. 55% of Council Buildings with a current Fire Safety Schedule are compliant.	Manager – Building & Property Services
2.1.07.02	Ensure serviceability of public amenity buildings to budget and or community expectations	✓	A total of 44 customer feedback forms assisted in staff maintenance and corrective actions.	Manager – Building & Property Services
2.1.07.03	Implement initiatives to reduce the number of dry weather sewage overflow events	✓	Manhole 'Internet Of Things' devices have been installed in Shoalhaven Heads, Culburra Beach, Vincentia and Ulladulla. Manhole installations are being prioritised based on sensitivity of receiving waters.	Manager – Water Operations & Maintenance



2.2.01 – Develop land use plans which reflect current and future community needs and ongoing population change				
2.2.01.01	Finalise the local planning documents to guide the development of the Moss Vale Road North Urban Release Area	!	<p>Public Exhibition outcomes for Draft Development Control Plan Chapter and Infrastructure Funding Options Paper for the Urban Release Area reported to Council in February 2025 for consideration. Council resolved to 'defer' the matter to a briefing.</p> <p>Council Briefing occurred May 2025, involving representative of Owners Group. Continued dialogue with the Owners Group via Working Group Meetings and associated Technical Workshops in an attempt to resolve issues.</p>	Manager – Strategic Planning
2.2.01.02	Develop planning controls and character statements to manage the contribution new development makes to neighbourhood or local character, including contemporary development and heritage controls for Berry	!	<p>Work progressing including:</p> <p>City Wide LEP Character aims/objectives – Council resolved in June 2025 to discontinue the work and consider a possible character provisions in the DCP as part of Stage 2 work on the New Land Use Planning Scheme.</p> <p>Strategic Growth Principles – adopted by Council in Dec 2024 following public exhibition. Local Strategic Planning Statement (LSPS) document updated to incorporate.</p> <p>Additional Heritage Conservation Area and listings in Berry – Planning Proposal to amend the LEP submitted to NSW Government for required initial Gateway Determination in Dec 2024 – response received June 2025 requiring consultation with RFS.</p> <p>New Development Control Chapter, Berry East – Council resolved in April 2025 to exhibit draft DCP Chapter alongside the related PP. Awaiting advancement of the Planning Proposal (PP).</p>	Manager – Strategic Planning
2.2.01.03	Preparation of a new local infrastructure contributions scheme and governance framework	!	<p>Work continued on the preparation of the new Local Infrastructure Contributions Scheme (Contributions Plan) for Shoalhaven. Progress reports provided to Council's Executive Management Team. The infrastructures projects review and basic needs analysis is now complete. Work to determine new infrastructure list is close to completion. Staff resources taken off line to enable focus on this key project. Internal Developer Contributions Advisory Group established to assist with finalization of the plan and associated matters.</p>	Manager – Strategic Planning



2.2.02 – Facilitate the provision of environmentally sound and climate resilient development that meets the changing needs and expectations of the community

2.2.02.01	Assess and determine development applications within legislative timeframes and community expectations		The average percentage of DAs in 2024-25 which have been determined within 40 statutory days is 48%. Notwithstanding, the overall performance of Development Services has officially complied with the Minister’s Statement of Expectations Order for 2024-25, the purpose of which is to provide an increased focus on total assessment days as opposed to statutory days.	Manager - Development Services
2.2.02.02	Resolve Subdivision and Subdivision Works Certificates to meet applicant and community expectations		Throughout 2024-25, staff resolved 100% Subdivision Certificates within 14 days, and an average of 44% of Subdivision Works Certificates to meet applicant and community expectations.	Director - Development Services

2.2.03 – Manage development to ensure compliance with approvals and environmental protection

2.2.03.01	Provide development compliance services to the community		During 2024-25, Compliance team received 498 development non-compliance requests. This consisted of 342 requests for development related issues, 74 requests relating to stormwater concerns and 82 swimming pool requests. The majority of swimming pool requests were referrals from private certifiers.	Manager - Certification & Compliance
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2.2.04 – Advocate and influence on behalf of our community on the strategic land use vision for the Shoalhaven				
2.2.04.01	Provide strategic feedback to Government and others on policies and strategies impacting on strategic land use in Shoalhaven	✓	<p>During 2024-25, feedback and submissions provided on/to:</p> <ul style="list-style-type: none"> - Proposed Low & Mid Rise Housing Reforms - Inquiry into Historical Development Consents - Planning for future housing - NSW Housing Targets - Draft Bushfire Prone Land Package - Minister Statement of Expectations (planning) - Inquiry into key worker accommodation - Stricter Planning Regulation of Tobacco and Vape Stores (Council res) - Regional Housing Strategic Planning Fund - Proposed Housing Delivery Authority - Development not supported by contemporary studies - NSW Housing Delivery Authority - Cultural State Environmental Planning Policy - NSW Housing Taskforce - Gateway process for Planning Proposals - Community Improvement Districts - Bushfire Risk Audit - Planning Pathways for Affordable Housing Pattern Book - OLG Affordable Housing Guide - DHPI Bushfire Planning Audit - Nowra City Centre Strategic Planning Roadmap - Proposed reforms: Illegal Tree and Vegetation Clearing - Exempt & Complying SEPP Changes - Industrial Lands Action Plan - Planning Responses to Climate Risk - Illegal Tobacco Trade Inquiry 	Manager - Strategic Planning



2.3.01 – Prepare for and respond to a changing climate by reducing Council’s carbon footprint and implement strategies to address climate impacts and ensure a sustainable future				
2.3.01.01	Deliver the Shoalhaven Adaptation Plan		Delivery of the Shoalhaven Adaptation Plan is ongoing, with individual risks rolled into Council’s risk management system.	Manager – Environmental Services
2.3.01.02	Continue implementation of Council’s Sustainable Energy Strategy 2020-25 to reduce carbon emissions and increase the uptake of renewable energy to achieve Sustainability and Climate Policy targets		Delivery of key actions within the Sustainable Energy Strategy continues including Towards Net-Zero Annual energy review. Strategy due for update in 2025.	Manager – Environmental Services
2.3.02 – Develop strategies to reduce energy and resource use and improve sustainability across Council operations				
2.3.02.01	Delivery of the Sustainability and Climate Action Plan		The Sustainability and Climate Change Action Plan is a multi-year plan (2023-2027) that contains both business-as-usual and project-based actions. 34 of 80 actions have been completed to date.	Manager – Environmental Services
2.3.03 – Protect the natural environment by developing strategies to enhance and maintain biodiversity, urban green cover and ensure coastal protection				
2.3.03.01	Undertake works within natural area reserves to improve biodiversity		Around 75 reserves have been worked on each season by either Bushcare volunteers, Council’s Bush Regenerators, or contractors.	Manager – Environmental Services
2.3.03.02	Support organisational environmental due diligence		This action includes the completion of environmental assessments by Council’s Land Management Unit to support the activities of Council. For this year, a Review of Environmental Factors (REF) was completed for the existing dog off-leash access area at Cormorant Beach. The Shoalhaven Heads Seven Mile Beach REF has been updated and undergoing management review. There remains a number of REFs to be completed for dog off-leash areas. Land Management has also actively been involved in the DA referral process providing advice on biodiversity matters. 29 Development Application referrals were assessed in the last quarter. In total, 103 were completed in the 2024-25 financial year (99 new referrals were received).	Manager – Environmental Services



2.3.03.03	Implement water quality monitoring program of Shoalhaven’s estuaries, lakes, rivers and beaches to ensure the cleanliness of waterways for public and environmental health		During 2024-25, there were 22 catchments sampled including the Jervis Bay, Shoalhaven River, Clyde River and Burrill Lake, Curleys Bay, Shoalhaven River, Swan Lake, St Georges Basin, Lake Wollumboola, Currarong creek, Lake Conjola, Lake Tabourie and Narrawallee Inlet. Sampling was also undertaken for Environmental Protection Licenses at the Shoalhaven Heads Bores, Tilbury Cove and Lake Conjola Bores, and Shoalhaven River.	Manager - Environmental Services
2.3.03.04	Develop Coastal Management Programs as per the requirements of the NSW Coastal Management Act 2016 and the Coastal Manual		The Open Coast & Jervis Bay CMP is in Stage 5 - Implementation. The Lake Conjola CMP, Lower Shoalhaven River CMP, and Sussex Inlet, St Georges Basin, Swan Lake and Berrara Creek CMP are currently progressing through Stage 4. These three (3) estuary CMPs have all been endorsed by the relevant CMP Advisory Committee and been reported to Council. At 30 June 2025, still waiting for Council endorsement of the Lower Shoalhaven River CMP.	Manager - Environmental Services
2.3.03.05	Prepare new, or review existing Bushcare Group Action Plans in consultation with community		Eight Bushcare Group Action Plans were completed during the 2024-25 financial year.	Manager - Environmental Services
2.3.03.06	Undertake all actions required under Council’s responsibility as Local Control Authority for weeds under the Biosecurity Act 2015 (NSW)		Programs for controlling state-priority weeds for eradication have been ongoing. These weeds include Parthenium Weed, Salvinia, Boneseed, Alligator Weed, Bitou Bush, Frogbit, Kidney-leaf Mud Plantain and two species of Ludwigia. One new incursion of State Prohibited Matter species Frogbit was found on private property and controlled. Monthly inspections throughout the year are being conducted. The priority weed Inspection Plan was reviewed and updated with priority inspection areas, High Risk Sites and High Risk Pathways. Capacity Building and education included updating Council’s Weed Management website pages, and engagement activities with community groups and residents.	Manager - Environmental Services
2.3.03.07	Progress finalisation of Council’s Urban Greening Strategy		Canopy Study supplier selected. Urban Tree Strategy project brief in development.	Manager - Environmental Services

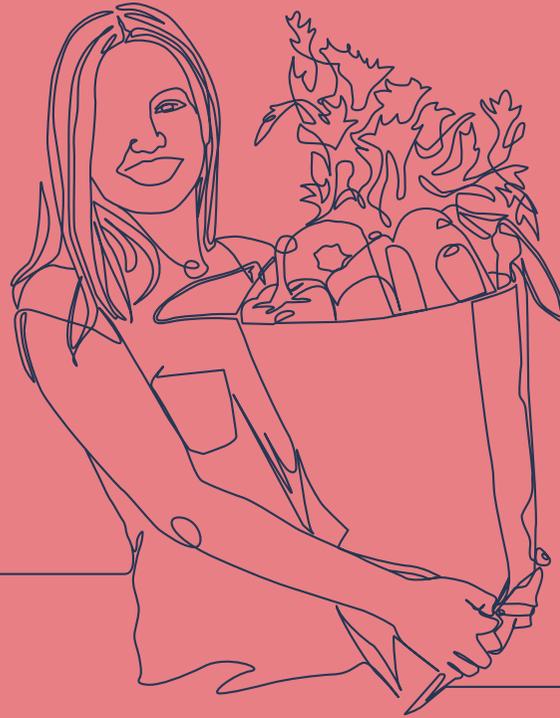


2.3.04 – Support our community to adopt sustainable living practices and deliver programs to increase understanding of our natural environment				
2.3.04.01	Deliver the Sustainable Living Program for community members	✓	Sustainable living guide readily available for residents along with energy saving kits, sunspot solar program and website resources.	Manager - Environmental Services
2.3.05 – Increase diversion of waste from landfill into reuse opportunities which support the circular economy				
2.3.05.01	Maximise recycling opportunities at Council's waste facilities	✓	During 2024-25, in conjunction with the NSW EPA, a trial of the collection of embedded batteries began at the Nowra recycling centre. The new rubber crumb plant is now processing used tyres into rubber crumb. Soft plastics and embedded batteries have been added to the range of materials collected for diversion from landfill	Manager - Waste Services



Thriving local economies that meet *community needs*

Shoalhaven City Council - Annual Report 2024-25 Section 1



☰ Thriving local economies that meet *community needs*

✔ Completed
➤ On Track
⏸ On hold
⚠ Requires Attention
🕒 Deferred

Objective	Description	Status	Comment	Responsible Manager
3.1.01 – Work with business, government and other partners to build a diverse local economy which provides employment opportunities for all				
3.1.01.01	Actively participate in events and networking opportunities with industry groups and businesses that support growth of the Shoalhaven economy	✔	<p>During 2024-25, the team participated in 356 meetings, events and networking opportunities to build relationships with external networks, organisations and government agencies.</p> <p>Some of the many examples, the team showcased during the year are the region’s capabilities at the Illawarra Career Expo and supported the School Steer Spectacular in order to promote a career in the local agriculture sector. Meetings and collaboration occurred with external organisations such as RDA Illawarra Shoalhaven, DSSS, Destination NSW, and TfNSW.</p>	Manager Cultural & Community Services
3.1.01.02	Develop and implement a combined Tourism and Economic Development strategy	⏸	<p>The Economic Development and Tourism Strategy 2025 has developed a full communications plan, with stakeholder engagement scheduled for August/September 2025. Completion of this project was deferred and carried forward into the 2025-26 financial year.</p> <p>This strategy is being developed wholly in-house due to financial resources, and therefore the timelines may be constrained due to staff capacity.</p>	Manager Cultural & Community Services
3.1.01.03	Support business networks and industry groups to allow businesses and employees to establish, develop and thrive in the Shoalhaven	✔	<p>The Economic Development and Tourism team support individuals/networks/groups within the region in order to assist businesses and the Shoalhaven economy.</p> <p>Council collaborates and partners with individuals and organisations to realise our shared goals for supporting and growing the Shoalhaven economy with business development.</p>	Manager Cultural & Community Services

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3.1.01.04	Progress work to unlock the economic growth and employment generating opportunities of zoned but undeveloped land in the South Nowra Industrial Area		<p>Matter reported to Council (Jan 2025) to determine continued work to attempt to progress this matter, including the possible preparation of an 'interim' Development Control Plan Chapter.</p> <p>Continued to also liaise with NSW Government staff on the Regional Plan project related to this important area. Council briefed on progress in April 2025.</p>	Manager - Strategic Planning
3.1.01.05	Actively engage with industry groups: Defence, Manufacturing, Farming, Construction, Administration, Tourism.		<p>Regular check-ins and meetings with industry groups and individuals assist the team to advocate on their behalf such as agriculture, tourism and aquaculture during disaster events.</p> <p>Council remains on the Steering Committee of the Illawarra Shoalhaven Regional Defence Network, which are delivering a schedule of events over the 2025 calendar year.</p> <p>Liaison with organisations such as Flagstaff, Transport for NSW, Department of Home Affairs, Department of Primary Industries and Regional Development, Regional Development Australia assist in connecting industry with resources.</p>	Manager Cultural & Community Services
3.1.01.06	Develop and create InvestShoalhaven.com website as a hub for resources, news and connection for Shoalhaven businesses		<p>The new business website investshoalhaven.com was launched in May 2024 and includes news, toolkits and resources for local businesses and investors. The Economic Development and Tourism Teams continue to maintain, update and promote the website to increase engagement and promote the region through networking and development opportunities for businesses of all sizes with 1,400 active users and 10,483 page views in 2024-25.</p>	Manager Cultural & Community Services



3.1.02 – Advocate and promote the Shoalhaven to attract increased investment and new businesses				
3.1.02.01	Provide advice and support to Council on external funding opportunities that are aligned to strategic objectives	✓	Year to date Council has submitted 77 grant applications to external funding sources with 26 successful. The successful grants have brought in over \$3,200,000 in additional funding to help deliver projects for Council and community. The Grants Officer continues to provide an ongoing service to Council, researching and scanning both state and federal landscapes and briefing internal teams on funding opportunities that align with strategic projects.	Manager – Cultural & Community Services
3.1.02.02	Advocate for key initiatives and strategic projects that will assist in attracting investment and boosting the Shoalhaven economy	✓	Advocacy actions and feedback into policy from the Economic Development team are ongoing such as: a Key Moves project for Nowra is managed by the team to create actions that will enhance the CBD, supporting businesses in the Uptown Project Districts to enhance vibrancy through the office of the 24-hour Commissioner, and Visitor Economy Workshops with neighboring regions. Promotion of available employment land at Albatross Technology Park. Feedback and involvement in policy making such as Special Entertainment Precinct, Community Improvement Districts and Short term Rental Accommodation. Assisting to advocate for resilience across several sectors such as local dairy and beef farmers, retail, hospitality and oyster growers.	Manager – Cultural & Community Services
3.1.02.03	Maintain Council's Key Projects Advocacy Document as a living prospectus to drive government investment	✓	The team compiled and published the one digest of game-changing projects for the region focused on Federal priority areas and in time for the election. The project included an interactive landing page, press release and video overview. This document was the talking point of meetings with Federal Candidates to advocate for the key projects for our City. The document has been distributed and discussed throughout many stakeholder groups via the Mayor and CEO.	Manager – Cultural & Community Services
3.1.02.04	Advocate on behalf of businesses and community for connectivity upgrades and expansion of mobile and internet networks	✓	Council has continued to liaise with Telstra to update the action-oriented connectivity plan, with actions both for Telstra and Council. Council has a predominate role of advocacy in relation to telecommunications connectivity, where Council regularly relays concerns and difficulties being experienced by the community and businesses.	Manager – Cultural & Community Services



3.1.03 – Promote and service the Shoalhaven as a diverse year-round tourist destination				
3.1.03.01	Promote the Shoalhaven as a diverse region with a focus on off-season visitation		Data shows that spend is down between 15–20% year on year, although visitation remains stable. However a co-operative marketing campaigns such as “Go Grand” and support from Destination NSW with inclusion in the winter Feel New campaign assisted with brand exposure. Huskisson won Top Tiny Town in NSW for the third year running, and one of our team represented the region and it’s products at Australian Tourism Exchange in May.	Manager Cultural & Community Services
3.1.03.02	Advocate for and support events coming to Shoalhaven in the off-season to increase visitation, provide employment and boost the visitor economy		Following the removal of the Tourism Event Support Program, the team has adopted a new approach to support Shoalhaven event organisers. They assist by promoting grant funding, providing letters of support, economic and tourism data, and conducting one-on-one marketing and sponsorship workshops. This led to six successful Regional Event Fund grant applications, securing over \$100,000 from Destination NSW (DNSW). The team is also actively engaging with external event organisers to showcase Shoalhaven’s venues for large events.	Manager – Cultural & Community Services
3.1.03.03	Deliver Visitor Servicing Strategy including operational centres, mobile tourism services, industry support and merchandise sales		The Shoalhaven Visitor Services team delivered a strong performance in the 2024–2025 financial year, successfully implementing the Visitor Servicing Strategy. Merchandise sales totaled \$61,701, with Nowra surpassing Ulladulla in retail performance. The online store attracted 7,206 visits and generated \$4,826.80 in revenue. The tourism van distributed over 50,000 guides, strengthening industry engagement. Staff actively participated in community events like the Viking Festival and Ulladulla High School careers day, promoting tourism careers. Visitor centres maintained solid performance amid financial sustainability efforts, while the team’s presence at events helped foster stronger connections with locals and operators, enhancing the visitor experience.	Manager – Cultural & Community Services
3.1.03.04	Deliver support to aboriginal tourism operators in developing tourism businesses		There are nine Aboriginal Cultural products and experiences in our region, all who work with the team on building the presence of product in the region and jobs for our community. Many of these businesses are working with Destination Sydney surrounds South, Destination NSW and Tourism Australia to build capacity whether it be in getting marketing ready, developing product for the international market or simply discussing product ideas. The Council team ensures they work alongside and at the pace that the businesses require.	Manager – Cultural & Community Services



3.2.01 - Undertake strategic infrastructure planning and support transformational City projects				
3.2.01.01	Investigate opportunities for strategic development of key projects in our City	✓	<p>The team is collaborating with the Strategic Planning team to investigate opportunities for Special Entertainment Precincts and are participating in Webinars and Training with office for the 24 Hour Economy Commissioner, to help develop and grow the Night time Economy in Nowra.</p> <p>Industrial land sales in Flinders Industrial Estate have recently settled and Albatross Aviation Technology Park are in open for EOI. This will attract businesses to expand or relocate to the region.</p> <p>The team created Council's new advocacy guide featuring key game-changing projects for the city to attract external funding.</p>	Manager - Cultural & Community Services
3.2.01.02	Support collaboration through Illawarra Shoalhaven Joint Organisation (ISJO) to advance Council and regional strategic objectives	✓	<p>Key Council staff continue to participate in ISJO facilitated projects including the recently launched Community renewables program which is making it easier for residents and small businesses to access affordable solar and battery solutions, helping cut bills and boost energy resilience.</p>	Manager - Corporate Performance & Reporting



3.2.02 – Strengthen our commercial centres and support strong and active CBDs				
3.2.02.01	Progress master planning for the Nowra Riverfront Precinct and planning reviews to assist the revitalisation of the Nowra City Centre	✓	<p>Council continued its involvement in planning for the Nowra Riverfront Precinct through the NSW Government’s Nowra Riverfront Advisory Taskforce, with a key meeting held in March 2025. In January 2025, Council secured a \$5 million grant under the Australian Government’s Regional Precincts and Partnerships Program to complete master planning, with early project work commencing ahead of funding release in June.</p> <p>The NSW Government announced a State Significant Rezoning Proposal in March for the western part of the precinct adjacent to Bridge Road/Hyam Street, enabling accelerated studies and potential rezoning for mid-rise housing, which could allow for up to 270 homes.</p> <p>Homes NSW is preparing a rezoning proposal for the Mandalay Avenue sub-precinct to potentially deliver around 260 social and affordable homes.</p> <p>The NSW Government’s Illawarra-Shoalhaven Regional Plan includes the development of a Strategic Road Map for the Nowra City. Council reaffirmed its support for this project and noted it would await its outcomes before undertaking any planning review.</p>	Manager – Strategic Planning
3.2.03 – Provide opportunities for our community to participate, celebrate and commemorate in the civic and cultural life of the City				
3.2.03.01	Facilitate and support the delivery of community and tourism events striving to achieve engaged, activated and liveable communities	✓	<p>During 2024-25, there were 132 events processed and approved on Council land that facilitated and supported the delivery of community and tourism events through engaging our local communities. In an effort to support events in the Shoalhaven, the team have developed a toolkit, that includes an Event Management Plan, Event Marketing Plan, Sponsorship Prospectus Template as well as samples of site maps, risk assessments and parking plans. This toolkit has been developed to assist with the event application process and promote best practice event management across the region. Some of the events held throughout the year were regular Markets and Foodie events, Youth Week Markets, Film Premieres, the Milton, Jazz and Blues Festival, and a Magic Round Beer, Food and Footy Festival.</p>	Manager – Cultural & Community Services



Effective, responsible and authentic *leadership*



☰ Effective, responsible and authentic leadership



Completed



On Track



On hold



Requires Attention



Deferred

Objective	Description	Status	Comment	Responsible Manager
4.1.01 - Provide an excellent customer experience through responsive and inclusive communication channels and processes				
4.1.01.01	Provide an excellent customer experience by meeting Council's customer service standards for Contact Centre Operations	✓	In 2024-25, the Contact Centre answered 70% of calls within the 30 second target (average answer time of 36 seconds) and we are consistently achieving above 80% first contact resolution. The calls abandoned rate is 3%, which is an excellent result as industry standard is 7%. 34.85% of customer requests were created by customers online via the website. Average customer wait time at the Nowra counter is 2 minutes. Customer satisfaction was measured via customer requests and by phone resulting in a score of 86%.	Manager - Customer Experience
4.1.01.02	Run 'Voice of the Customer' programme by responding to feedback and identifying process improvements to close the feedback loop	✓	Customer Satisfaction (CSAT) surveys were enabled in customer requests for the full year and enabled for phone calls for part of the year. A process is in place to review the feedback and identify improvements. In 2024-25, the overall CSAT score was 86%.	Manager - Customer Experience
4.1.01.03	Provide graphics and cartography support to the organisation and issue 10.7 planning certificates and dwelling entitlement certificates	✓	Throughout 2024-25, there were 5,256 certificates issued. Range of mapping and graphic support provided to projects in the Strategic Planning Team and also elsewhere in Council.	Manager - Strategic Planning

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4.1.02 - Provide an accessible quality Family Day Care service				
4.1.02.01	Coordinate the delivery of a high quality Family Day Care service		In spite of the impending closure of the service, the team remained dedicated to coordinating the delivery of a high-quality Family Day Care program. The service continued to align with sector best practices and responded proactively to the evolving policy and regulatory environment to ensure ongoing compliance.	Manager – Cultural & Community Services
4.1.03 - Provide a quality Bereavement Services primary facility at Shoalhaven Memorial Gardens and Lawn Cemetery Worrigeer				
4.1.03.01	Review and update the Bereavement Services Business Plan to reflect updated licencing requirements and legislation		Service Review in progress. Business Plan will be updated once service review completed and outcomes considered. Interment Industry Scheme and Licencing requirements will be included in the updated plan	Manager – Commercial Services
4.1.04 - Provide care for abandoned and neglected animals				
4.1.04.01	Ensure minimal returns of adopted animals to the Shoalhaven Animal Shelter		In 2024-25, there were 487 adoptions with a yearly return rate of 6.1% (lower than the 10% target). Staff continue to conduct dog-on-dog meetings prior to approving an adoption; however, a dog's behaviour (adopted or existing) may change in a home environment, which is not predictable. Meeting prior to adopting cats is challenging and due to adopted cats and existing animals not getting along. These processes are continually refined to ensure adoptions are placed in the most appropriate environments possible.	Manager – Certification & Compliance
4.1.05 - Deliver an efficient waste and recycling collection service to the community				
4.1.05.01	Provide excellent customer service for waste and recycling collection services		<p>Council's Waste and Recycling Collection Services strive to provide high levels of customer service to the community.</p> <p>For 'compliments' received, the full year target has been achieved.</p> <p>For 'complaints' received, the inclusion of complaints made direct to the contractor about missed bin collections, which are generally acceptably rectified within 2 days per contract requirements, has added a transparency level that has made the target rates more difficult. The exclusion of these, except where contract requirements were not met, reduces complaints to 387 for the year, or 6% above the full year target of 365.</p>	Manager – Waste Services



4.1.06 - Provide reliable and safe water supply and wastewater services				
4.1.06.01	Provide potable water supply in accordance with Australian Drinking Water Guidelines	✓	Council continues to provide the community with water that meets the Australian Drinking Water Guidelines.	Manager - Water Operations & Maintenance
4.1.06.02	Ensure effective and efficient recording of water consumption through continuation of water meter replacement program	✓	Two key programs of work are in progress: 1. The annual Water Meter Replacement Program for meters aged >20 years and 2. The quarterly meter performance analysis reviewing historical consumption and identifying water meters < 20 years that are potentially under recording and require replacing. Work continues on the two streams of work under this program. We have implemented a change in the criteria to use high volumes of water recorded as opposed to the previous criteria of Age 20yrs+. This change is anticipated to maximize the benefits derived from the replacement program.	Manager - Water Business Services
4.1.06.03	Increase the community awareness of the Shoalhaven Water financial support program and provide additional support and training to all key agencies that administer the Payment Assistance Scheme on behalf of Shoalhaven Water	✓	This work continues with the focus on training for support agencies and general promotion of the Payment Assistance Scheme to raise awareness in the community of the support that is available.	Manager - Water Business Services
4.2.01 - Strengthen Council's governance, audit and planning frameworks to ensure high levels of decision making, integrity and accountability				
4.2.01.01	Manage the organisational corporate planning and reporting needs and continue to provide improvements in business planning and reporting	✓	During 2024-25, the Quarterly Delivery Program Operational Plan Performance reports (Q1 – Q4) were adopted and uploaded onto Council's website. The Annual Report and Financial Statements 2023-24 were adopted on 26 November 2024. Exhibited the updated Resourcing Strategy 2022-26 and Special Rate Variation proposal, reported to 17 December 2024 Ordinary Meeting. The new DPOP 2025-26 Actions and KPIs were developed in collaboration with Senior Leadership Team ready for Q1 2025-26. The new Community Strategic Plan 2035 was adopted by Council on 19 June 2025.	Manager - Corporate Performance & Reporting
4.2.01.02	Coordinate Audit, Risk and Improvement Committee functions and responsibilities and deliver the planned internal audits	✓	ARIC is discharging their responsibilities as per the adopted ARIC Charter and the ARIC annual plan. All the meetings have occurred as planned. Internal audits are progressing as per the approved internal audit plan.	Chief Executive Officer (Acting)



4.2.01.03	Process application requests for access to public information		Council continues to receive high numbers of both informal and formal GIPA applications. A four day per week Information & Privacy Officer has been recruited to assist with the workload which is reducing the processing times. Council continues to see a year on year increase in the number of both informal and formal access applications under the GIPA Act.	Manager - Business Assurance & Risk
4.2.01.04	Review and update Council's Business Continuity Planning Documents		The Business Continuity Planning documents were reviewed and endorsed by the Executive Leadership Team on the 15 September 2024. In May ELT updated the Continuity Management Team representatives and contact list. BCP Directorate Plans to be reviewed and finalised.	Manager - Business Assurance & Risk
4.2.01.05	Complete review and update of the key strategic business documents and plans of Shoalhaven Water as required under the Regulatory and Assurance framework for local water utilities		Council have endorsed the Development Servicing Plan that is progressing though public consultation, this will inform the Long term Financial plan of each fund and the finalisation of the Shoalhaven Water Strategic Business Plan. Upon appointment of Shoalhaven Water Director the draft Plan will be presented to Council during the next financial year for consideration and approval.	Manager - Water Business Services
4.2.02 - Promote Enterprise Risk Management to protect Council services, assets, business functions and reputation				
4.2.02.01	Ensure currency of Council's Risk Management Framework		On 15 Oct 2024, Executive Leadership Team reviewed the Risk Management Policy, ERM Framework overview document, and the strategic risk register and drafted the Risk Appetite Statement. ARIC reviewed all documents at the following meeting on the 4 November 2024. Council approval will be required for the Risk Management Policy and finalisation of the Risk Appetite Statement. The operational risk register is under constant review with the management team.	Manager - Business Assurance & Risk
4.2.02.02	Manage Workers Compensation Self-Insurers Licence		Council's self-insurance case management activities have shown sustained strong performance over more recent audits. ProCare's last audit of Council was for the 2023 period of claims. Compliance for the 2024 claims period audit is 98% (up from 97% in 2023), case management practice 96% (up from 93% in 2023) and data quality 95% (up from 94% in 2023). The overall audit score was 96.3%.	Manager - Business Assurance & Risk



4.2.03 - Support the needs of the community through a skilled, motivated, productive and safe Council workforce				
4.2.03.01	Annual review and update of Council's Workforce Plan to ensure strategies are updated and implemented	✓	The review of the Workforce Plan was completed in October 2024.	Manager - People & Culture
4.2.03.02	Implement initiatives identified in the Work Health Safety & Injury Management Strategic Business Plan	✓	During 2024-25, Work Health and Safety implemented several organisation-wide safety initiatives. Highlights include the commencement of the internal Respect campaign, which is part of Council's Zero Tolerance Policy. The silica risk assessment project commenced. A focus on safety culture through the Safety Awards presentation where 21 individual and 37 teams were recognised along with the launch of the Leader Safety Walks which focus on at risk and positive safety behaviours. The 7 Safety Essentials was launched and provides workers with clear legislated safety requirements. The newly established Inspection Testing and Monitoring (ITM) system is live, and allows for consistency and reporting of plans. The revised depot site safety training video was issued to all workers and included creation of a new video, reinforcement of site safety rules and review questions. One High Risk Work Permit book has replaced 4 previously required books and supports meaningful and adequate completion of site-specific safe work method statements.	Manager - People & Culture
4.2.03.03	Provide effective, proactive and strategic support to the organisation for Human Resources	✓	A project to deliver streamlined onboarding process for new employees has commenced. A workplace change consultation process to update the HR business partner model to align to the current organisation structure has commenced.	Manager - People & Culture
4.2.03.04	Continue to improve operating efficiencies in Payroll Unit	✓	Continuing to improve operating efficiencies in Payroll, through ongoing training and upskilling of all staff. Procedures and process notes are continually reviewed for currency and accuracy.	Manager - People & Culture



4.2.04 - Enable Council's workforce and community through the delivery of secure, efficient and innovative information systems and technology				
4.2.04.01	Implement an effective business partnership structure in supporting corporate information systems	✓	The Business Partnership Model was presented to Senior Leadership Team in March 2025. Inaugural Business Partner meetings held in June with all four directorates. Feedback from the participants on our engagement was mostly positive, with staff appreciative of introducing the IT business partner role. Most participants did not have the need to meet each quarter and would prefer to meet as required.	Chief Information Officer
4.2.04.02	Provide spatial services including Council's cadastre and land information maintenance, online GIS, mapping systems integration, road and place naming and property addressing	✓	Throughout 2024-25, Council has processed Road Naming and Addressing applications in timely manner. Council's Cadastre has been maintained, and Land and Property has been created in GIS and OneCouncil. Addressing SOP and Instruction documents have been developed, along with guidance documents for Addressing and Road Naming procedures. Developed a series of maps and datasets to support the Community Infrastructure Plan (CISP).	Chief Information Officer
4.2.04.03	Maintain and improve Council's corporate business systems to ensure legislative compliance, effective operation and security	✓	OneCouncil access is continuously reviewed and refined to ensure access is secure as per staff delegations and privacy considerations, whilst staff are able to perform their delegated tasks appropriately. An internal technical working group has been established to review report queries, access to create them and governance to ensure reports are written robustly and do not affect the integrity of the system performance.	Chief Information Officer
4.2.04.04	Provide effective, secure and efficient record keeping frameworks and services to meet strategic, legislative and operational requirements of the organisation	✓	Council continues to meet its record keeping obligations in an increasingly challenging environment. Statistical monitoring is showing correspondence processing times have fallen during this period due to loss of staff resourcing and freeze on staff appointments. Financial constraints have hampered further advancement in record keeping digitisation program.	Chief Information Officer
4.2.04.05	Provide efficient and secure Information Technology Support Services and Systems	✓	Information Technology Support and Services continue to be delivered in an efficient and secure manner. Continual improvements are being made to enhance our cyber security posture and maturity in line with the ASD Essential 8 framework.	Chief Information Officer



4.2.05 - Promote informed decision making through clear and timely communication of the financial implications of decisions with a focus on long-term financial sustainability				
4.2.05.01	Council's principles of Financial Sustainability are considered in financial decision making		<p>As part of Council's financial sustainability focus, Finance has regular engagement with the Senior Leadership Team on budget principles, long-term financial planning, current financial results, and budget management expectations.</p> <p>The implementation of the Enterprise Project Management Office (ePMO) to review business cases before funding capital works projects has supported financial decision making, along with business case reviews for grant applications, with additional approval required for grants needing council co-contributions not in the current budget. Cost saving measures endorsed by Council through the Quarterly Budget Reviews, demonstrate our focus on improving financial sustainability.</p>	Chief Financial Officer
4.2.05.02	Meet legislative and statutory requirements for financial reporting		<p>The 2023-24 financial statements, together with the auditor's reports, were presented to Council on 26 November 2024.</p> <p>Nil submissions were received from the public on the financial statements or the auditor's reports.</p>	Chief Financial Officer
4.2.05.03	Coordinate delivery of the Financial Sustainability Project to address the recommendations outlined in the 2023 financial review across key pillars of Asset and Project Management, Financial Management and Service Planning		<p>This year, the Sustainable Financial Futures Plan (SFFP) was developed to document Councils action plan to deliver a minimum of \$10 million in operational savings over the next 4 years. Progress against the Plan has been communicated monthly to Council and the community through Council's website and CEO video updates. The implementation of the SFFP is now well underway, with 40 of 75 key actions completed in 2024-25.</p>	Project Manager - Financial Sustainability



4.2.06 - Develop and implement a service review program to support Council's continuous business improvement				
4.2.06.01	Deliver Council's Business Improvement and Service Review Program	✓	The delivery of endorsed 2024-25 service review program included Bereavement Services, Shoalhaven Entertainment Centre, Work Health and Safety, Libraries and Communications and Engagement. The Customer Experience and Holiday Haven service reviews are still in progress and will complete in 2025-26.	Manager - Corporate Performance & Reporting
4.2.06.02	Continue the identification and delivery of Business Improvements initiatives to support the efficient operation for Shoalhaven Water	✓	For 2024-25, 10 new improvements were identified, with 5 successfully completed and 3 currently in progress. In total, 12 improvements were completed, including previously identified initiatives	Manager - Water Business Services
4.2.07 - Reduce the age of Council's plant/vehicle fleet to ensure efficient, safe and compliant operations across council				
4.2.07.01	Analyse fleet replacement schedule, ensure appropriate budget planning and order completion	✓	In accordance with the AEC report on Fleet and Plant, the replacement program for leasebacks and operational vehicles has been extended to improve utilisation and reduce capital expenditure.	Manager - Commercial Services
4.2.08 - Identify opportunities for investment in property and proactively manage Council's property portfolio				
4.2.08.01	Actively monitor and maximise tenancy rates to ensure council's property are let	✓	All habitable buildings are occupied under agreement (100% tenanted) NB: Uninhabited buildings that are vacant: - 16 Berry Street Nowra- long term vacant and demolition order issued 12/11/24	Manager - Building & Property Services
4.2.08.02	Create a strategy with measurable actions for Council's strategic property assets, including investigation into alternate revenue streams	✓	The strategy was prepared, presented and completed at the 8 April 2024 Ordinary Meeting. The work on selling land is continuing with 12 properties sold in 2024-25. Further properties are being prepared for sale 2025-26. Moving forward community land identified within the strategy requires reclassification and rezoning, and this is underway.	Manager - Building & Property Services



4.2.09 – Adopt and implement the Holiday Haven Business Plan to ensure sustainability of the business to contribute towards Council's Crown Land operations and provide value-add to the community				
4.2.09.01	Review and update the Holiday Haven Business Plan to reflect the current operating environment		Strategic plan currently being reviewed and in the process of being finalised after inclusions of proposed future capital works programs that will enable the completion of the draft ready for review and input. This shall enable the finalisation of the business plan going forward.	Manager – Commercial Services
4.2.09.02	Finalise Holiday Parks Plans of Management ready for Crown Lands approval		Plans of Management are progressing with stage 2 works in progress which is the strategic direction document that supports the POM outcomes and provides the detail of what is proposed within in parks going forward. Both documents are in the final stages and shall be ready for peer review and input in Quarter 1 2025-26.	Manager – Commercial Services
4.2.10 – Support the organisation to achieve their goals by managing budgeting and procurement process efficiently and effectively within acceptable levels of risk				
4.2.10.01	Establish an Enterprise Project Management Office to oversee and support project governance through management of the corporate Project Management Framework and assess project readiness for inclusion in capital budgets		Enterprise Project Management Office established formally in October 2024. Projects now being assessed and managed through Project Lifecycle Management (PLM) for readiness and prioritisation.	Manager – Technical Services
4.2.10.02	Provide accurate information to Council and the community on Council's financial activities		For 2024-25, the Quarterly Budget Review Statements (Q1-Q4) and the 2026 Budget were completed and adopted prior to the required due date.	Chief Financial Officer
4.2.10.03	Develop a fair and equitable rating system that also improves Council's financial sustainability		Council engaged with the community via the draft DPOP placed on public exhibition, showing both rate-peg and special variation rating scenarios. On 16 May 2025, IPART approved Council's application for a 12% special variation increase to Council's rate base for 2025/2026, from 1 July. A single year, permanent increase. Council at their meeting of 19 June 2025, adopted the DPOP with the 12% special variation increase to 2025-26 rates.	Chief Financial Officer
4.2.10.04	Ensure best practice procurement and contract management that is focused on value for money outcomes, compliance and sustainability		The Procurement Unit monitors purchases across the organisation for compliance with internal policies and external legislation. Individual purchases are being evaluated to identify opportunities for bulk procurement, savings and improved cost/benefit outcomes. All formal procurement processes are required to include sustainability as a key evaluation criterion. An Internal Audit Report on procurement was completed in April 2025. The report has been presented and endorsed by the Executive Leadership Team. Internal resources have been allocated to implement the agreed management actions to enhance procurement outcomes across the organisation.	Chief Financial Officer



4.3.01 - Provide opportunities for the community to have genuine engagement on Council planning and decision making				
4.3.01.01	Facilitate staff education and awareness of the International Association for Public Participation (IAP2) Framework		Executive Leadership Team is now considering budget for any possible IAP2 training for key staff members who engage with the community on a regular basis. The Community Engagement Officer position has been advertised and recruitment to proceed in July/August.	Manager - Media & Communications
4.3.01.02	Explain to our local community the impacts of strategic planning and ensure appropriate consultation is undertaken and information is available		During 2024-25, community engagement was held throughout the year, to support the development of the Reconciliation Action Plan, the Proposed Special Rate Variation, the Community Infrastructure Strategic Plan (CISP), Community Strategic Plan 2035, the Margie Sheedy Memorial Project and the Draft DPOP and Budget 2025-26. An interactive online workshop with disability service providers from the Shoalhaven was held as part of the Disability Inclusion and Access Plan review. Work has also started on the Tourism and Economic Development Strategic Plan engagement program.	Manager - Strategic Planning
4.3.01.03	Support staff to develop community engagement programs that provide authentic consultation activities		<p>Range of detailed exhibitions and consultations undertaken on key proposed strategic land use planning, including the Draft Shoalhaven Affordable Housing Strategy, Draft Strategic Growth Principles, Character Controls Planning proposal and the detailed Release Plans for the Moss Vale Road North Urban Release Area.</p> <p>Formal strategic land use planning related exhibitions and consultations undertaken during 2024-25 included the Planning Proposal PP076 (131 St.Vincent Street, Ulladulla) and Draft Amendment No.56 (45 Degree Rule) to Shoalhaven DCP2014, the Planning Proposal PP078 (17 Prince Alfred Street, Berry), the draft Shoalhaven Community Participation Plan (CPP), the draft Shoalhaven Local Approvals Policy (LAP) 2025, the Variation to Planning Agreement, Subdivision, Suncrest Ave, Sussex Inlet and the draft Shoalhaven Local Approvals Policy (LAP) 2025.</p>	Manager - Media & Communications
4.3.01.04	Support the conduct of the 2024 Local Government elections		2024 Local Government Election conducted and completed, countback for vacancy also complete and induction arranged and being completed and will be reported in annual report. Awaiting invoice to close out expected this month.	Manager - Business Assurance & Risk



4.3.02 - Provide clear, consistent, relevant and accessible information to the community				
4.3.02.01	Produce written and visual content that is informative and readily available to its target audience	✓	<p>For 2024-25, 435 design requests were completed to produce content for static and dynamic media that educates and interests the audience. This year, the designers updated the visual brand to be more accessible, appealing and contemporary. The cohesive use of an updated colour-palette, font, imagery and illustration techniques has been used to generate documents, flyers, posters, reports, digital screen imagery and video content for the year. Some of the major documents produced included the Community Strategic Plan, Community Engagement Strategy and Framework and annual reports. We've produced a range of in-house videos for campaigns that have had broad appeal. Videos included monthly financial update videos by the Acting CEO for both internal and external audiences, Mangrove ecosystems promotion and four Pet Talk videos. Our staff member also voiced the advocacy campaign video and the protocols for the Council meetings. During two extreme weather events, we updated the community information digital screens with current SES messaging for the duration.</p>	Manager - Media & Communications
4.3.02.02	Optimise communication channels to directly reach target audiences	✓	<p>Social media was leveraged to reach target audiences during the heavy rain events of the April long weekend and flooding that occurred in June.</p> <p>Weekly newsletters were directly distributed to Councillors and a weekly message from the Mayor was published on the website and sent to subscribers. Monthly videos of the Acting CEO providing an update about how Council is tracking against the financial sustainability action plan, was shared on social media platforms. The new email signature has been updated to provide a direct link to educational or promotional information about a community engagement activity or initiative.</p> <p>A new Leaders Pack was initiated to share information with people-leaders in the organisation to share with their staff. A webpage was developed that provides lists of roads that could potentially be flood affected in a rain event, ready to promote during an event. Other website improvements include a new Community-Led projects webpage, a new interactive map to support the CISP engagement, created a 'Check Outages' map and button for Shoalhaven Water, and rebuilt the Rates Calculator for 2025-26.</p>	Manager - Media & Communications



4.3.03 – Enhance Council’s reputation within the community and throughout the region				
4.3.03.01	Provide accurate and timely information to promote activities, programs and policies of Council	✓	<p>Large scale business and operational requirements of Council have been promoted through media throughout the year.</p> <p>Council’s response and the impacts of the rain events during the April long weekend were promoted through several social media posts, media releases, and emails to Councillors during the event. This included the mechanical intervention to open Lake Conjola and the series of media enquiries that resulted. A webpage was developed after the event that provides lists of roads that could potentially be flood affected in a rain event, ready to promote during an event. This occurred late June when the Shoalhaven experienced significant rain. Council supported the SES messaging during this time with constant updates to the community information hub digital screens, social media and multiple media releases.</p> <p>The team constructed weekly newsletters to Councillors, providing information of interest, as well as a weekly message from the Mayor to the community. Monthly video updates were completed for the Acting CEO to inform staff and communities about the financial sustainability action plan, which was shared on relevant platforms.</p>	Manager - Media & Communications
4.3.03.02	Proactively respond to misinformation and provide factual information on all media platforms	✓	<p>Responding to misinformation continues to be a challenge, with inaccurate information being dispersed about Council’s management of the mechanical opening of Lake Conjola; potential for Council redundancies and ongoing questioning about Council finances.</p> <p>Council contacted journalists directly to clarify that the opening of Lake Conjola had been done appropriately and in accordance with the NSW Government issued license, and that Holiday Haven was not being evacuated.</p> <p>Council monitored social media pages to respond wherever possible to concerns communities had to water over roads and regularly posted SES updates and provided links to Live Traffic for road closure information.</p>	Manager - Media & Communications
4.3.03.03	Create engaging and interesting media opportunities and events that appeal to the community and is promoted more broadly	✓	<p>Interesting and engaging media opportunities were held throughout the year, with some of the highlights including the Reconciliation Action Plan launch event, the opening of both the Manyana and the Lake Conjola fire stations; the Community Australia Cricket award for Artie Smith Oval and the IAS Mayor reception.</p>	Manager - Media & Communications



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Shoalhaven
City Council

Annual Report 2024-25

Section 2 – Additional Local Government Act Reporting Requirements

Greenwell Point

CL25.399 - Attachment 2

Acknowledgement of Country

Walawaani (welcome),

Shoalhaven City Council recognises the First Peoples of the Shoalhaven and their ongoing connection to culture and country. We acknowledge Aboriginal people as the Traditional Owners, Custodians and Lore Keepers of the world's oldest living culture and pay respects to their Elders past, present and emerging.

Walawaani njindiwan (safe journey to you all)

This acknowledgment includes Dhurga language. We recognise and understand that there are many diverse languages spoken within the Shoalhaven.

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About this report

Shoalhaven City Council 2024-25 Annual Report was produced to comply with the Local Government Act 1993 (section 428) and the Local Government (General) Regulation 2021 (clauses 132, 217 and 224).

This document is Section 2 of the Annual Report and contains information which is a requirement under the Act to include in a council's annual report. Section 1 contains performance against the Delivery Program Objectives and Section 3 is the Annual Financial Statements.



Details of overseas visits

Local Government (General) Regulation 2021 Section 217 Clause 1 (a1)

There was no overseas travel undertaken by Councillors or employees of the Council in the reporting period.

Fees expenses & facilities

Local Government (General) Regulation 2021 Section 217 Clause 1 (a1)

The following Councillor fees were expended during the year 2024-2025:

- Mayoral Fees – \$109,589
- Councillor Fees – \$416,924

The total costs associated with Council expenses and facilities including travel, allowances, expenses, computers, communication and other associated costs for Council and Committee meetings amounts to \$1,787,298 (Includes Election and Induction expense of \$908,315)

Item	Investment
(i) Provision of facilities including dedicated office equipment allocated to Councillors	\$46,386
(ii) Cost of phone calls by Councillors	\$6,141
(iii) Councillor attendances at conferences and seminars	\$16,130
(iv) Training and skill development	\$10,482
(v) Interstate travelling expenses	\$5,336
(vi) Overseas expenses	\$0
(vii) Spouse/partner accompanying person expenses	\$145
(viii) Carer expenses	\$0
(ix) Committee sitting fees	\$0

Council at its meeting on 28 June 2011 (Min 11.674) resolved to disclose the following additional information to that prescribed in the Local Government (General) Regulation in the Annual report.

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Item	Investment
Legal costs	\$0
Subsistence and out of pocket expenses	\$9,025
Travelling expenses	\$51,301
Mayoral vehicle	\$8,247
Printing and stationary/office expenses	\$5,085
Other expenses	\$0
Council & committee meetings, briefings, meals & sustenance	\$72,558
Secretarial support	\$121,634

☰ Major contracts

Local Government (General) Regulation 2021 – Section 217 Clause 1 (a2)

Contracts awarded in 2024-25 in excess of \$150,000

No.	Contractor Name	Nature of Goods/Services	Amount (Inc GST)
1.	AI Earthworx Mining And Civil Pty Ltd T/A Cleary Bros	Road Rehabilitation Illaroo – Road North Nowra	5,639,314
2.	AERIS Global	Pasveer Aerator Upgrade - Vincentia Sewage Treatment Plant	240,486
3.	ALS Environmental Pty Ltd	Sampling & Laboratory Testing	2,027,140
4.	Aquamange Environmental Pty Ltd	Kangaroo Valley WTP Membrane Replacement	652,073
5.	Aquatec - Maxcon P/L	Culburra Sewage Treatment Plant Upgrade	438,061
6.	Appliance Tagging Services Pty Ltd	Electrical Items Test & Tag	278,889
7.	Asphalt Laying Services Pty Ltd	Supply & Lay Asphalt - Southern Cul-de-sacs program	160,934
8.	Asphalt Laying Services Pty Ltd	Supply & Lay Asphalt - Wool Road/Pine Forest Road	174,942
9.	Asphalt Laying Services Pty Ltd	Heavy Patching - Bolong Road Shoalhaven Heads	176,666
10.	Astrolabe Group	Planning & Development Consultancy Services	225,000
11.	ATEN Systems Pty Ltd	Annual Software Licence	174,570
12.	Audit Office Of New South Wales	Audit Services	284,790
13.	Audit Office Of New South Wales	Audit Services	275,001
14.	Ausconnex	Supply & Install Electrical Substation Materials Recovery Facility	184,030
15.	Avijohn Contracting Pty Ltd	Asphalt Supply & Lay - McMahons Road North Nowra	154,022
16.	Avijohn Contracting Pty Ltd	Asphalt Supply & Lay - Naval College Road	382,616
17.	Avijohn Contracting Pty Ltd	Asphalt Supply & Lay - Beinda Street Bomaderry	250,785
18.	Avijohn Contracting Pty Ltd	Asphalt Supply & Lay - River/Garside Roads	205,104
19.	BASCO Projects Pty Ltd	Construction of Basin Walk Boardwalk Sanctuary Point	652,257
20.	BATMAC Constructions	Office Construction 4 McIntyre Way Bomaderry	563,340
21.	Bettergrow Pty Ltd	Collection Transport & Processing of Biosolids	1,271,958
22.	Bettergrow Pty Ltd	Collection Transport & Processing of Biosolids	1,285,000
23.	Brown Environmental Earthworks Planning	Flood Levee Remediation Terrara	2,040,532
24.	Coniston Trucks Pty Ltd	Supply & Delivery 9T Truck/Tipper	297,342
25.	Conplant P/L	Supply & Delivery Site Dumpy	167,200
26.	Country Motor Company	Supply & Delivery 5 x Motor Vehicles	224,217
27.	Creative Recreation Solutions	Playground Replacement - River Road Shoalhaven Heads	181,368
28.	Datacom Systems (Au) Pty Ltd	Microsoft Enterprise Agreement	1,275,890



29.	Datacom Systems (Au) Pty Ltd	Miscrosoft Software Licence (Azure/365)	855,263
30.	Downer Edi Works	Southern Shoalhaven Reseal Programme	446,283
31.	Dupont Memcor (Australia) Pty Ltd	Kangaroo Valley Sewerage Treatment Plant Membrane Replacement	164,302
32.	East Coast Civil Constructions Pty Ltd	Smarts Bridge Replacement Croobyar Road	585,970
33.	East Coast Civil Constructions Pty Ltd	Design & Construct Currowan Creek Bridge	575,300
34.	East West Ferry Services Pty Ltd	Ferry Services – Comerong Island	2,253,773
35.	Ecodynamics Landscaping Pty Limited	Rock Stabilisation/Revegetation Shoalhaven River	242,506
36.	Edwards Constructions (Nsw) Pty Limited	Construction Manyana Rural Fire Station	3,203,093
37.	Enhance Metal Roofing	Supply Roofing/Cladding Materials Materials Recovery Facility	205,233
38.	Enhance Metal Roofing	Supply Roofing/Cladding Materials Materials Recovery Facility	833,182
39.	ESRI Australia	Software Licence ESRI	165,000
40.	Ethos Urban Pty Ltd	Consultancy Services – Nowra Riverfront Precinct Masterplan	160,000
41.	Fire Safe Australia & New Zealand Pty Ltd	Supply Install Commission Integrated Fire Detection and Suppression System – Materials Recovery Facility	2,443,825
42.	Flottweg Australia Pty Ltd	Supply Sludge Dewatering Centrifuge	1,275,965
43.	Fortec Australia Pty Ltd	Design & Construct Murrays Bridge Murrays Road Conjola	2,566,301
44.	Fulton Hogan Industries Pty Ltd	Stabilisation & Patching Turpentine Road & Jarvis Bay Road	1,186,850
45.	Fulton Hogan Industries Pty Ltd	Pavement Rehabilitation Works Central Shoalhaven	642,997
46.	Fulton Hogan Industries Pty Ltd	Pavement Rehabilitation Works Central Shoalhaven	675,604
47.	Fulton Hogan Industries Pty Ltd	Culvert Replacement - The Wool Road Worrowing Heights	1,729,567
48.	Future Engineering & Communications	Communication Tower – Tower & Foundation Strengthening Tomerong	214,225
49.	GPM Marine Constructions Pty Ltd	Jetty Replacement – Island Point Road/Basin Road St Georges Basin	1,069,514
50.	Granicus	Software Licence OpenCities	171,908
51.	Hisway P/L	Construction Flinders Industrial Subdivision Stage II South Nowra	1,260,235
52.	Hisway P/L	Various Water Mains Replacement Package	1,271,233
53.	Hisway P/L	Various Water Mains Construction Package	3,438,390
54.	Hisway P/L	Construction Murramarang Road Shared User Path	454,046
55.	Hunter H2O Holdings Pty Ltd	Culburra Sewerage Treatment Plant Interim Upgrade Preliminary Design Works	428,056
56.	Hunter H2O Holdings Pty Ltd	Concept and Detailed Design – Milton Ulladulla Wastewater Treatment Plant Upgrade	1,617,795
57.	IJED Electric & Data	Level 1 ASP Electrical Upgrade – Materials Recovery Facility	276,861
58.	Illawarra Toyota	Supply & Deliver – 3 Service Trucks	815,697
59.	Illawarra Toyota	Supply & Deliver – 2 x Hooklift Trucks	978,530
60.	Infrastructure Management Group Pty Limited	Traffic Consulting Services – Road Condition Survey	351,458
61.	Interflow P/L	Various Mains Relining Works	183,399
62.	Interflow P/L	Sewer Relining – Waddell Street Huskisson	537,322
63.	Jirgens Civil P/L	Design & Construct Murramarang Road Shared User Path	848,538
64.	Killard Excavation Pty Ltd	FY24/25 Various Water Mains Replacement	696,646



65.	Kilmac Civil Pty Ltd	Landslip Repair - Matron Porter Drive Ulladulla	519,554
66.	King Caravans Pty Ltd	Supply & Deliver - 3 X Site Caravans	265,287
67.	Kinghorn Motors Pty Ltd	Supply & Deliver - 5 X Motor Vehicles	275,294
68.	Komatsu Australia Pty Ltd	Supply & Deliver - 8 Wheel Loader	410,500
69.	KONE Elevators	Replacement Lift Nowra Administration Building	312,752
70.	Lady Denman Heritage Complex	Annual Management Fee	356,636
71.	Maas Plant Hire Pty Ltd Trading As Cleary Bros	Hire 36T Excavator - South Nowra Surcharge Main Project	178,315
72.	MakerENG	Design Services - Nowra Bridges SUP Underpass	197,726
73.	MakerENG	Design Services / Road Widening - Yalwal Road West Nowra	216,797
74.	Marine & Civil Maintenance Pty Ltd	Design & Construct - Culvert Remediation Abernethys Creek Bolong Road Bomaderry	1,031,980
75.	Matilda Water Tanks Pty Ltd	Design Supply & Install Water Tanks - Materials Recovery Facility	214,400
76.	Metroid Electrical Engineering	Design Manufacture Outdoor CT Metered ATS Panels - Bamarang WTP	420,827
77.	Metroid Electrical Engineering	Design Manufacture Outdoor Electrical Control Panels - Sewerage Pumping Stations	263,406
78.	Metroid Electrical Engineering	Design Manufacture Outdoor Electrical Control Panels - Sewerage Pumping Stations	1,936,906
79.	MI Engineers	Project Engineering Services - Materials Recovery Facility	517,000
80.	MI Engineers	Project Management & Design Services - East Nowra Sub-Arterial Road	2,956,029
81.	Oz Linemarking NSW Pty Ltd	Longitudinal Linemarking Services - 2024-25 Annual Remark	303,034
82.	Pascall Group Pty Ltd	Pavement Construction - Materials Recovery Facility	1,298,409
83.	Pointe Engineering Pty Ltd	Slope Remediation Works - Mt Scanzi Road Kangaroo Valley	323,006
84.	Re.Cycle Operations Pty Ltd	Processing Kerbside Commingled Recyclables	162,716
85.	Recoveries & Reconstructions	Debt Recovery Services	190,000
86.	Reece P/L	Supply & Deliver Materials - Mains Replacement	605,762
87.	ROADWORX	Road Seal - Forest Road Comberton	152,506
88.	Rural Bitumen Services Pty Ltd	Supply spray seal aggregate services - Central Shoalhaven Resealing Program	265,915
89.	Rural Bitumen Services Pty Ltd	Supply spray seal aggregate services - Central Shoalhaven Resealing Program	371,928
90.	Rural Bitumen Services Pty Ltd	Supply spray seal aggregate services - Central Shoalhaven Resealing Program	215,091
91.	SCW South Coast Pipe Welders Pty Ltd	Pipe Welding Services - Meadow Creek Burrier	200,557
92.	Shaw Reynolds Lawyers Pty Ltd	Legal and Conveyancing Services	254,500
93.	Shaw Reynolds Lawyers Pty Ltd	Legal and Conveyancing Services	237,600
94.	Shore Hire Pty Ltd	South Nowra Surcharge Main - Equipment Hire	175,402
95.	Shore Hire Pty Ltd	South Nowra Surcharge Main - Equipment Hire	214,514
96.	Shore Hire Pty Ltd	South Nowra Surcharge Main - Equipment Hire	153,817
97.	SMEC Australia P/L	Consulting Services - Shoalhaven Roads Project	465,757
98.	SMEC Australia P/L	Consultancy Services - Flood Study - Calla Creek/Wowly Creek	239,773



99.	Soilco P/L	Walking Floor Transportation Services	568,491
100.	Solo Services Group Australia Pty Ltd	Cleaning Public Amenities (Toilets)	1,254,242
101.	Stantec Australia Pty Ltd	West Nowra URA Wastewater Design Services	642,752
102.	State Asphalt Services P/L	Asphalt – Supply & Lay Paradise Breach Road Sanctuary Point	362,516
103.	Steel Line Garage Doors	Supply & Install Roller Doors – Materials Recovery Facility	379,467
104.	The Trustee For Usher Family Trust	Professional Management Services	159,500
105.	Vestone Capital Pty Limited	IT Hardware Lease	604,000
106.	VOR Environmental Australia Pty Ltd	Culburra Sewage Treatment Plant Upgrade – Replace Screen/Grit Removal Equipment	443,300
107.	WESTRAC – CAT	Supply & Deliver Motor Grader	643,500

Private swimming pools

Swimming Pools Act 1992, s22F(2) – Pools Regulation 2018 (SP Reg) cl23

For the financial year 1 July 2024 to 30 June 2025, Council conducted 395 inspections of swimming pools, and this resulted in the issuing of:

- 149 Certificates of Compliance
- 129 Certificates of Non-compliance

Legal proceedings

Local Government (General) Regulation 2021 – Section 217 Clause 1 (a3)

During 2024 – 2025 expenses incurred by Shoalhaven City Council for legal proceedings taken by or against Council were as detailed below.

- Amounts paid in respect of legal proceedings – \$1,128,248
- Costs awarded/agreed in respect of proceedings – \$158,320

Summary of the Legal Proceedings and the result if finalised



Planning & Development			
Land and Environment Court – Class 1 Planning Appeal			
Name of other party	DA Reference	Status	Result/Determination
Easter Developments	DA21/2577	Finalised	Appeal dismissed. Development Application refused.
Prestige Holdings Group	DA22/1769	Finalised	Section 34 conciliation agreement.
Brookwood Land Pty Ltd	SF9821	Finalised	Appeal dismissed. Development Application refused.
Brookwood Land Pty Ltd	DS17/1489	Finalised	Appeal dismissed. Development Application refused.
Heir Asquith Pty Ltd	SF10921	Finalised	Section 34 conciliation agreement.
NHP Berry HL762 Pty Ltd	SF10965	Finalised	Section 34 conciliation agreement.
Tracey Minton	DA22/2325	Finalised	Appeal upheld. Development Application approved with conditions.
Feros Hotel Group	RA23/1002	Finalised	Appeal dismissed. Development Application refused.
Depot Ventures Pty Ltd	RA23/1003	Finalised	Section 34 conciliation agreement.
Ziv & Co Pty Ltd	DA23/1784	Finalised	Section 34 conciliation agreement.
Cambewarra Holdings Pty Ltd	DA23/3094	Finalised	Section 34 conciliation agreement.
Yates Holdings Victoria Pty Ltd	SC24/1001	Finalised	Discontinued.
Allam MHE #4 Pty Ltd	DA23/1792	Ongoing	N/A
Adam & Stacey Moore	SF10955	Finalised	Section 34 conciliation agreement.
BG Holdings (ACT) 3 Pty Ltd	DA24/1282	Ongoing	N/A
St Georges Basin Developments Pty Ltd	DA21/1480	Finalised	Section 34 conciliation agreement.
Tonni Mantasha	DA24/1105	Finalised	Section 34 conciliation agreement.
Soosi Pty Ltd	DA24/1113	Finalised	s 34 conciliation agreement.
Renee Arajji	DA24/1858	Finalised	s 34 conciliation agreement.
Nadar Zreik	DA24/1589	Ongoing.	N/A
Stephen McCarthy	DA23/1825	Finalised	Judgment. Appeal upheld.

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Land and Environment Court – Other				
Name of other party	Class	Type	Status	Outcome
N/A				



Local Court - Enforcement				
Name of other party	Type	PIN	Status	Outcome
Ivicevich	Dog Attack	N/A	Finalised	Conviction (x6). Fines imposed.
Ivicevich	Dog Destruction Order	N/A	Finalised	Dog destruction order (x2).
Groenintwoud	Dangerous Dog Order Appeal	N/A	Finalised	Settlement.
Pearl Energy Pty Ltd	Development not in accordance with consent	7251163123	Finalised	Conviction. Fine imposed with order for costs.
Rush	Dog related offences	7251120059 7251121002 7251120003	Finalised	Withdrawn.
Lanham	Dog attack	3250874404	Finalised	Dismissed.
Montgomery	Failure to comply with Council Notice	3260626335	Finalised	Withdrawn
Brozic	Failure to Comply with Development Control Order (x3)	7251163022 7251163031 7251163040	Finalised	Conviction (x3). Fine imposed.
Murrell	Failure to prevent discharge of wastewater	7251165067	Finalised	Conviction with penalty.
Hazell	Development without consent	7251163132	Finalised	Conviction with no record or penalty.
Stusenko	Dog Attack	7251121076 7251121067	Finalised	Withdrawn.
Purdon	Dog Attack	7251154983	Finalised	Withdrawn.
Roulstone	Dog Attack	7251121231	Finalised	Conviction. Costs to Council.
Vassallo	Development without consent	7251163527	Finalised	Withdrawn.

Other Proceedings				
Court/Tribunal	Name of other party	Description	Status	Outcome
NSW Civil and Administrative Tribunal	Fiona Bolton	Contract Claim	Finalised	Finalised. Application dismissed.
District Court	Lidia Ivicevich	Appeal Dog attack (x6) dog destruction orders (x2)	Finalised	Convictions and costs confirmed. Penalty reduced.



Private works

Local Government (General) Regulation 2021 – Section 217 Clause 1 (a4)

Nil resolutions from Council.

Contributions & donations

Local Government (General) Regulation 2021 – Section 217 Clause 1 (a5)

Council made grants, donations, subsidies and water/sewer development concessions totalling \$8,062,386.09 to local organisations and community groups in 2024-2025:

Beneficiary (Donations)	\$ Amount
Workplace Learning Shoalhaven	\$700.00
Donations – Total	\$700.00
Donations – Community Wellbeing Grants	
Bravehearts Foundation	\$4,000.00
The Ulladulla & Districts community Resource Centre	\$5,000.00
Growing Together South Coast Inc	\$6,300.00
Milton Ulladulla String Orchestra (MUSO)	\$3,000.00
Mission Australia – Southern Shoalhaven Youth Services	\$2,000.00
Walking Football NSW	\$1,000.00
Shoalhaven Youth Orchestra Inc.	\$16,000.00
Milton Ulladulla Youth Driver Education	\$19,000.00
Five Villages Community Garden	\$2,000.00
Shoalcoast Community Legal Centre	\$1,000.00
The Lions Club of Bomaderry Nowra Inc	\$5,000.00
Shoalhaven Food Network	\$7,500.00
Callala Bay Community Association Inc	\$800.00
Sanctuary Point Community Pride Inc	\$500.00



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Berry Branch of the CWA	\$2,500.00
Sussex Inlet Foundation for Community Development Inc	\$12,000.00
Mollymook Bridge Club Inc.	\$2,160.00
Shoalhaven Historical Society	\$1,318.00
Tomerong School of Arts Inc.	\$3,660.00
Manyana & Districts CPISA	\$1,188.00
Shoalhaven Pistol Club	\$525.00
Friends of Callala Seniors Group	\$1,953.00
Music Shoalhaven Inc	\$1,500.00
Shoalhaven City Concert Band	\$2,896.00
Treading Lightly Inc.	\$25,800.00
Wandandian Progress Association	\$1,250.00
City of Shoalhaven Eisteddfod Inc	\$5,000.00
Cudmirrah Berrara Community Garden	\$1,000.00
Milton Ulladulla Family History Society	\$1,000.00
Rainbow Club Australia	\$2,500.00
Shoalhaven city Concert Band	\$1,000.00
Ulladulla & District Community Resource Centre	\$4,370.00
Walk n Talk For Life Foundation	\$1,000.00
Love Culburra Beach Festival Inc	\$4,000.00
Albatross Musical Theatre Company	\$6,000.00
Cambewarra School of Arts	\$2,132.00
Lay Missionary of Charity Soup Kitchen	\$1,600.00
Wildlife Rescue South Coast	\$6,520.00
Ulladulla Blessing of the Fleet Festival	\$10,000.00
Donations – Community Wellbeing Grants – Total	\$175,972.00



Programs	
Sewer Developer Contributions Concession	\$3,497,840.34
Water Developer Contributions Concession	\$2,490,094.41
Programs - Total	\$5,987,934.75
Subsidies provided to occupiers of Council assets	
Community Lease/Licence (66)	\$807,494.69
Mens Sheds (9)	\$10,476.00
Golf Clubs (2)	\$23,293.50
Preschool/ childcare/ playgroups (14)	\$784,407.54
Sports Groups (9)	\$108,489.61
Meals on Wheels (4)	\$44,669.20
Telecommunication Towers (Community/Gov) (16)	\$50,392.00
Outdoor Dining (64)	\$68,556.80
Subsidies provided to occupiers of Council assets - Total	\$1,897,779.34

Note: the above subsidies are a conservative estimate and does not take into account R&M, building insurance, water usage expensed not recovered

Donations, Programs & Subsidies – Grand Total	\$8,062,386.09
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☰ External bodies exercising functions delegated by Council

Local Government (General) Regulation 2021 – Section 217 Clause 1 (a6)

Council has the following community management committees under Section 355 of the Local Government Act, responsible for booking and/or managing payments and/or maintenance of the relevant community venues:

- Berry Showground (Hazel Berry & David Berry Parks)
- Callala Community Centre
- Culburra Tennis Courts
- Currarong Tennis Courts
- Erowal Bay Tennis Courts
- Huskisson Tennis Courts
- Kiola-Bawley Point Community Centre
- Milton Showground
- Shoalhaven Heads Community Centre
- Shoalhaven Heads Tennis Courts
- Shoalhaven Rugby Park
- Sussex Inlet Thomson Street Community Facilities
- Vic Zealand Oval
- Wandandian Recreation Reserve
- Worrigee Equestrian Common
- Yulunga Recreation Reserve
- Friends of Milton Library (this committee has no financial delegation)
- Bomaderry Community Centre
- Burrill Lake Public Hall
- Callala Bay Progress Hall
- Callala Beach Community Centre
- Culburra Beach Community Centre
- Former Pyree School
- Greenwell Point Memorial Community Hall
- Huskisson Community Centre
- North Nowra Community Centre
- Huskisson Wharves (this committee has no financial delegation)
- Ulladulla Slipway

☰ Corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which Council held a controlling interest

Local Government (General) Regulation 2021 Section 217 Clause 1 (a7)

During 2024-25 Shoalhaven City Council held a controlling interest in “Southern Water Services Pty Ltd.” This company was established by Council to develop its commercial interest in recognition of the National Competition Policy and to operate on a commercially viable basis.

Corporations, partnerships, trusts, joint ventures, syndicates or other bodies in which Council participated during the year

Local Government (General) Regulation 2021 – Section 217 Clause 1 (a8)

Water Services

During 2024-25 Shoalhaven City Council participated as a member of the NSW Water Directorate, member of the Water Services Association of Australia (WSAA), and as a corporate member of the Australian Water Association (AWA).

Illawarra Shoalhaven Joint Organisation

The Illawarra Shoalhaven Joint Organisation (ISJO) is a partnership between Wollongong City Council, Shellharbour City Council, Kiama Municipal Council and Shoalhaven City Council. ISJO provides a framework for member councils to work together in collaboration with the NSW Government to deliver outcomes for the communities of the Illawarra Shoalhaven.

Local Government Internal Auditors Network (LGIAN)

Involves Internal Auditors from various Councils in NSW as well as other professional bodies.

NSW Heritage Grants

With the assistance of Heritage NSW through its Heritage Grants Program, Council has procured a heritage report focusing on select coastal towns and villages in the LGA. Grant funding is used to enhance the effective management, identification, and conservation of heritage and to encourage commemoration, promotion, celebration, and community participation in local heritage.

NSW Health

Shoalhaven City Council Environmental Health Officers are part of the Illawarra Shoalhaven Local Health District and Local Government Liaison Group. Under the Public Health Act 2010 mandatory reporting of notices issued by Council is required to be provided to NSW Ministry of Health.

During 2024-25:

- (0) – Improvement Notices issued on semi-public swimming pools
- (0) – Improvement Notice issued on cooling tower operator
- (3) – Improvement Notice for a skin penetration premise
- (0) – Prohibition Orders were issued closing semi-public swimming pools



NSW Food Authority

Council in conjunction with the NSW Food Authority form the NSW Food Regulation Partnership. This partnership works together to ensure food retail outlets in the Shoalhaven LGA are Food Act 2003 and Food Regulation 2015 compliant and are processing and selling safe food.

Under this Partnership, mandatory annual reporting by Council is required. The following statistics were provided for 2024-25 financial year.

Food Businesses	Number
High risk Fixed Food Premises	257
Medium risk Fixed Food Premises	271
Low risk Fixed Food Premises	358
Total	886
Temporary Food Premises	155
Mobile Food Premises	134
Inspections	
Number of Primary (1st) Inspections	777
Scores on Doors	
Businesses rated as 5 stars (Scores on Doors)	299
Businesses rated as 4 stars (Scores on Doors)	132
Businesses rated as 3 stars (Scores on Doors)	55
Businesses rated as 0 stars (Scores on Doors)	28
Enforcement	
Number of Warnings issued	215
Improvement Notices	23
Food Business	
Penalty Notices issued	5
Seizures	0
Prohibition Orders served	0
Prosecutions	0

South Coast Cooperative Libraries

The South Coast Cooperative Libraries is a co-operative comprising the two local government areas of Shoalhaven and Kiama. Kiama outsource most of the purchasing, cataloguing and processing of their book and non-book materials to Shoalhaven. The primary role of the Cooperative Libraries is to set budget estimates for the partner book and non-book resources, develop mutually beneficial partnerships and to apply for joint grants where appropriate.



Workforce diversity

Local Government (General) Regulation 2021 – Section 217 Clause 1 (a9)

Shoalhaven City Council (SCC) is committed to providing an inclusive workplace culture that values the diversity of our local community and one that is responsive to their needs. We will achieve this by having a workplace culture which provides equity of access to employment opportunity to improve the diversity of Council's workforce.

Council's Equal Employment Opportunity (EEO) Management Plan 2022-2025 outlines Council's EEO strategies which are underpinned by Council's Core Values of Respect Integrity, Adaptability and Collaboration.

Council aims to create a diverse and skilled workforce that will have the capabilities to deliver quality services to our community and to build on what has already been accomplished. It is Council's aim to provide a workplace which is free from discrimination, harassment and bullying and one that is safe for all employees, contractors, customers and agents.

In Council's Workforce Plan for 2022 – 2025, strategies were identified to ensure Council's recruitment processes deliver a diverse workforce that is representative of the community and achieve the objectives of Council's Disability Inclusion Action Plan.

Council's offering of flexible work programmes including flexible work arrangements, remote working, transition to retirement, rostered days off, and variable working hours opportunities support further the ability of staff to maintain a work / life balance.

In 2025, the overall percentage of women in the SCC workforce was 42%. Shoalhaven City Council has an ageing workforce, with 40% of staff aged 50 or older. This contrasts to only 20% of workers aged 30 and under.

Council has in place an established traineeship and apprenticeship program to assist in attracting and retaining young people within the organisation through an agreement with a third-party provider with on average 40 participants involved. Council continues to provide work experience opportunities for high school students and internship opportunities to students studying in various disciplines at Universities across NSW.

Council currently has seven indigenous identified positions in Community Connections, Building & Compliance, Environmental Services and Library Services including a cadet position. These designated indigenous positions are authorised by Shoalhaven City Council's EEO Management Plan and Aboriginal Employment Strategy in accordance with Part 9A of the Anti-Discrimination Act 1977 (NSW).

iii Councillor training & professional development

Local Government (General) Regulation 2021 – Section 186

In accordance with the Council’s adopted Induction and Ongoing Professional Development for Mayors and Councillors Policy, each Councillor has an agreed Individual Ongoing Professional Development Plan. In addition to formal training arranged for each Councillor as part of their Plans, Councillors were provided the OLG Circulars and weekly Councillor Briefing sessions each Thursday and numerous Draft Budget Workshops held on Saturdays.

Please refer to the table below for the Induction and Ongoing Professional Development (Training) provided during the 2024–2025 financial year.

1 July 2024 to 30 June 2025

Conferences / Training	Dates	Councillors												
		Clr. Boyd	Clr. Christen	Clr. Copley	Clr. D’Ath	Clr. Ell	Clr. Findley	Clr. Gray	Clr. Kitchener	Clr. Kotlash	Clr. Norris	Clr. Watson	Clr. Wells	Clr. White
National General Assembly & ALGA Forum	2 to 5 July 2024						✓					✓		
Business After Hours Business Milton Ulladulla	18 July 2024						✓							
Country Mayors Association Meeting	09 August 2024						✓							
Shoalhaven Business Chamber Awards	16 August 2024	✓		✓		✓	✓	✓			✓			✓
Shoalhaven Business Chamber Meet the Mayoral Candidates	28 August 2024						✓							



Conferences / Training	Dates	Councillors												
		Clr. Boyd	Clr Casmiri	Clr Clancy	Clr Cox	Clr Dunn	Clr Johnston	Clr Kemp	Clr Krikstolaitis	Clr Norris	Clr Proudfoot	Clr Tribe	Clr White	Clr Wilkins
LGNSW A Day in the Life of a Councillor – Training Course	4 February 2025	✓												
Affordable Housing Deep Dive for Councillors	12 February 2025	✓					✓					✓		✓
Affordable Housing Deep Dive for Councillors	4 March 2025						✓					✓		✓
Country Mayors Association Dinner Function and Meeting	27 & 28 March 2025												✓	
Country Councils ARIC Conference	4 April 2025												✓	
LGNSW Rural & Regional Summit	8 May 2025												✓	
Country Mayors Association Meeting	9 May 2025									✓				
LGNSW Taxation Considerations for Councillors Training Course	19 May 2025				✓									
Country Mayors Association Dinner Function & Meeting	11 & 12 June 2025												✓	
Local Government, Planning & Environmental Law Conference	20 June 2025						✓			✓				
National General Assembly	24 to 27 June 2025			✓									✓	

☰ Senior staff remuneration package

Local Government (General) Regulation 2021 – Section 217 Clause 1 (b) and (c)

- Shoalhaven City Council is a multi-purpose Council administering traditional local government activities as well as other major activities such as the provision of water and sewerage services, tourism and industrial development. The total assets of the City is over \$5.2 billion.
- Council administers approximately 99 Acts of Parliament and associated regulations and needs professional staff that have a wide-ranging appreciation of the legal requirements associated with a complex government instrumentality.
- Council's activities link strongly to other Government agencies, particularly at the State level, which requires sensitive handling where State Government changes the political emphasis from time to time.
- The total amount of money payable for salary, fringe benefits, vehicle and other on-costs for Council's senior staff, including the Chief Executive Officer and four Directors in 2024-2025 is summarised as follows:
 - Chief Executive Officer – \$439,419.16
 - Combined Directors – \$1,148,695.87

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Annual reporting of labour statistics

Local Government (General) Regulation 2021 - Section 217 Clause 1 (d)

On the 'relevant day' of 4 December 2024, Council had total number of the following:

Category	Number
persons directly employed by the council on a permanent full-time basis	910
persons directly employed by the council on a permanent part-time basis	120
persons directly employed by the council on a casual basis	95
persons directly employed by the council under a fixed-term contract	90
persons employed by the council who are "senior staff" for the purposes of the Local Government Act 1993	2
persons engaged by the council, under a contract or other arrangement with the person's employer, that is wholly or principally for the labour of the person	16
persons supplied to the council, under a contract or other arrangement with the person's employer, as an apprentice or trainee	31



Stormwater management services

Local Government (General) Regulation 2021 – Section 217 Clause 1 (e)

Council’s projected 2024-25 Stormwater Management Program was funded the following way:

- \$120,000 – Council revenue
- \$812,000 – Additional rates Stormwater Levy
- \$260,000 – Other sources

The actual result was:

- \$3,061,867 – Spent from Council/Other revenue
- \$249,152 – Spent from prior year rates Stormwater Levy
- \$832,564 – Spent from current year rates Stormwater Levy

Council also carried forward into 2025-26 unspent storm water funds of \$354,404

Project	Stormwater Levy 23/24	Stormwater Levy 24/25	Council/Other Funds	Total
Environmental Stormwater Management	\$0	\$0	\$0	\$0
Southern - Pipe Inspection / Renewal / Refurbishment	\$0	\$128,662	\$0	\$128,662
Northern - Pipe Inspection / Renewal / Refurbishment	\$0	\$111,684	\$0	\$111,684
Central - Pipe Inspection / Renewal / Refurbishment	\$0	\$121,717	\$0	\$121,717
Basin - Pipe Inspection / Renewal / Refurbishment	\$0	\$143,599	\$0	\$143,599
1012-NI00003-Roskell Rd-Sinkhole CH0800	\$0	\$0	\$1,253,300	\$1,253,300
Hayward St - Drainage No 9>Sandra Urban Upgrade/New	\$3,527	\$0	\$0	\$3,527
1012-DM00716-Scott/Noakes St-Sinkhole	\$83,129	\$0	\$224,647	\$307,776
Harry Sawkins Park Drainage Pond Reconst Desilt and Fountain	\$22,848	\$91,170	\$0	\$114,018
1012-BM00358-Naval College Rd-Drain-IRW	\$0	\$0	\$0	\$0
1119-DM01202-Wattamolla Rd-Drainage CH4980	\$0	\$0	\$60,489	\$60,489
ENS-FC - Nelsons Beach Stormwater Mgmt	\$0	\$1,531	\$0	\$1,531
1034-AC00045-PWA-Myrniong Gr, Berrara-Beach Access	\$0	\$34	\$101	\$135
Placemaking for Vincentia Village BBRF	\$0	\$89,028	-\$80,118	\$8,909
Open Coast and Jervis Bay CMP Implementation	\$0	\$2,557	\$12,497	\$15,055
Far North Collector Road D & C	\$139,647	\$142,583	\$1,590,951	\$1,873,181
Total	\$249,152	\$832,564	\$3,061,867	\$4,143,583

☰ Companion animals act

Local Government (General) Regulation 2021 – Section 217 Clause 1 (f)

Statement of activities relating to enforcing and ensuring compliance with the Companion Animals Act and Regulation including information on:

Lodgement of Pound data collection returns with the department

The information contained in this section of the Annual Report is reported to the Office of Local Government (OLG) in accordance with their guidelines. The data was lodged on 5 August 2025

Lodgement of Data relating to dog attacks with the department

Dog Attacks were reported via OLG reporting system as incidents occurred. During the reporting period there were 250 dog attacks reported to the OLG by Shoalhaven City Council (SCC). Only dog attacks reported to Council are included in this figure.

Amount of funding spent relating to companion animal management activities

Shoalhaven City Council has spent a total of \$1,972,059 in respect of companion animal management and related activities during the reporting period.

Companion animal community education programs carried out

- Ranger Services continues to raise community awareness on companion animals via Council's website and by staff when communicating with pet owners and the general public.
- Stage two of the *Keeping Cats Safe at Home* which commenced in September 2025.
- The responsible dog ownership campaign continues – "Your Dog, Your Responsibility". This has included monthly radio interviews, social media, posters displaying key messaging and brochures available to the public. The five videos created in 2023-24 are still being used, accessible on Council's website (<https://www.shoalhaven.nsw.gov.au/Home-and-property/Pets-and-animals/Responsible-dog-ownership>).
- Shoalhaven Animal Shelter's Facebook page now has over 26.5K followers. During the period, there were 46 "Did you know" posts sharing information about responsible pet ownership. This included pet registration requirements, desexing post op care, desexing assistance, surrendering your pet, keeping cats safe at home and socialising your dog. Each week videos about a cat and a dog of the week are posted.

- Information is available on Council's website (<https://www.shoalhaven.nsw.gov.au/Home-and-property/Pets-and-animals>) along with posters, brochures and flyers are made available to the public. Ranger vehicles are enhanced with Responsible Pet Ownership material with pictures and key messaging.
- Rangers conduct proactive patrols of beaches to identify owners and their dogs not complying with the Companion Animals Act. This is especially relevant when it is shorebird nesting season. Approximately 3,108 patrols were undertaken this financial year.
- Shoalhaven Libraries have made available books, e-books, DVDs and CDs to help pet owners with a variety of dog and cat issues. The library has a movie streaming service called Kanopy which has documentary titles such as "Dog Training101" and "Understanding Your Dogs Behaviour".

Strategies Council has in place to promote and assist the desexing of dogs and cats

- Shoalhaven Animal Shelter promotes the desexing of dogs and cats in conjunction with the Animal Welfare League and RSPCA. Pet owners bring their animal to the shelter to be microchipped and to provide supporting documents. Their details are forwarded to Animal Welfare League or RSPCA who arrange desexing with local Veterinarians.
- All dogs and cats that are not desexed which are reclaimed from the Shelter are provided with information about discounted or free desexing programs offered by the Animal Welfare League and the RSPCA.
- All animals adopted from the Shelter are desexed. This shows Council's commitment to the importance of desexing animals. Rangers, Shelter Animal Attendants and Administration staff regularly provide educational and regulatory information to the public to promote animal desexing.
- Owners of non-desexed pets who come to the attention of Council are encouraged to take advantage of the discounted registration fee for desexed animals.

Strategies to comply with Section 64 (Companion Animals Act) to



seek alternatives to euthanasia for unclaimed animals

Council commenced managing the Animal Shelter in June 2018. Since this time, the Shelter has had a zero-euthanasia rate of healthy adoptable animals and has adopted out 491 animals this financial year. Council has achieved this result by implementing the following procedures:

- Providing the public with information on rehoming before using the Shelter as a last resort to surrender their animal.
- Referrals to working dog rescues or breed specific groups who offer assisted rehoming.
- Transfer to rescue groups specialising in older dogs and cats which may require medical treatment.
- Decrease in adoption fees when the animal has been available for adoption for more than 30 days.

Off-Leash Areas provided in the Council area

Shoalhaven City Council's Access Areas for Dogs Policy provides the basis for designating dog OFF-LEASH and dog PROHIBITED areas in the Shoalhaven local government area, in accordance with the *Companion Animals Act 1998*.

The policy [POL23/69] states:

Council recognises companion dogs provide significant benefits for population health and wellbeing. This policy is therefore calibrated to ensure these benefits are realised and managed in a manner that protects the rights of all users to equitable access to a range of public places across Shoalhaven; recognising there are segments of the population that wish to avoid contact with dogs.

It is acknowledged dogs in public places can present a barrier to participation for some members of the community, including children, the elderly, and people living with physical and intellectual disabilities. Consideration shall therefore be given to equitable access to dog-free areas when designating dog-controlled areas.

The Shoalhaven community is custodian of nationally significant, environmentally sensitive areas across a wide array of landscapes. Thus, there is a vital need for dog exercise in public places to be conducted in a manner that minimises impacts on the environment and community.

Council's policies are subject to review every four years in line with the Local Government election cycle. This policy was updated in December 2023.

The policy is available to view on Council's website:

https://doc.shoalhaven.nsw.gov.au/LinkGeneratorAPI/record/8861342/preview_latest_final_version_pdf

Detailed financial information on the use of companion animals fund money for management and control of companion animals in the area.

Statement of Income and Expenditure for Companion Animals for the Year Ended 30 June 2025.

Item	Cost	Total
Income		
Registrations	211,095	
Fines and Costs	\$129,932	
Other	21,721	
Total		\$362,748
Expenditure		
Salaries	1,389,158	
On Costs	358,996	
Training and conferences	0	
Motor Vehicle Costs	120,673	
Animal Shelter Costs	223,559	
Revenue NSW infringement processing fees	\$242,029	
Other Costs	392	
Total		\$2,334,807
Surplus / (Deficit)		-\$1,972,059

☰ Rates & charges written off

Local Government (General) Regulation 2021 – Reg 132

The following is a summary of rates and charges written off during the period 1 July 2024 to 30 June 2025.

Abandoned rates and charges are determined under various sections of the Local Government Act 1993 which include:

Write Off Type	\$ Amount
Abandoned – Rates and Charges (including Interest)	\$13,892.28
Postponed Abandoned – Rates and Interest Charges	\$2,918.37
Pensioner Rebates – State mandatory – Rates	\$2,676,687.10
Pensioner Rebates – Council additional voluntary – Rates	\$113,090.00
Adjustments – Water	\$171,204.26
Abandoned – Water	\$2,403.22
Write off Balance – Water	\$0
Pensioner Rebates – State mandatory – Water and Sewer	\$1,732,602.95
Pensioner Rebates – Council additional voluntary – Water and Sewer	\$198,906.20
Total	\$4,911,704.38

Rebates Affecting Revenue	\$ Amount
Leak Reduction Rebate	\$74,494.48
Water Usage Payment Assistance	\$10,100.00
Total	\$84,594.48

- a. Section 564(2) of the Local Government Act 1993, which states Council may abandon interest charges on ratepayers who make periodical payments of their rates and charges to Council.
- b. Section 567 of the Local Government act 1993, which enables Council to abandon interest on rate accounts whereby in Council's opinion, the person is unable to pay the accrued interest "for reasons beyond the person's control" or payment of the accrued interest would cause the person hardship.
- c. Section 595 of the Local Government Act 1993 requires Council to write off postponed rates and charges which have accrued for more than five years.
- d. Section 583 of the Local Government Act 1993 requires Council to write off rates, charges and interest for an eligible pensioner who is entitled to a pensioner rebate.

☰ Public interest disclosures act 1994

Public Interest Disclosures Act 1994, s 31

Public Interest Disclosures Regulation 2011, cl 4

The Public Interest Disclosures Act, 2022 (PID Act) requires Council to report certain information about the voluntary public interest disclosures (PIDs) they have received, and how they have dealt with those voluntary PIDs, in an annual return to the Ombudsman.

The PID Act encourages and facilitates the disclosure, by public officials, of:

- corrupt conduct
- serious maladministration
- government information contravention
- local government pecuniary interest contravention
- a privacy contravention
- a serious and substantial waste of public money.

The Act sets out a comprehensive framework for protecting public officials who disclose wrongdoing and provides clear pathways for those wanting to make disclosures.

Council's internal reporting policy was updated in 2024 and contains the procedures relating to the lodgement, receipt, assessment and handling of public interest disclosures.

Council's internal reporting policy and other information about the Act has been made available to staff through Council's intranet, staff induction sessions and mandatory awareness training.

In the reporting period 1 July 2024 and 30 June 2025 Council received 2 Public Interest Disclosures. Statistical information was provided to the NSW Ombudsman as required under the PID Act.



Government information (public access) act 2009

Government Information (Public Access) Act 2009, s 125(1)

Government Information (Public Access) Regulation 2018, cl 8, Schedule 2

Under Section 7 of the GIPA Act, agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. This review must be undertaken at least once every 12 months.

Clause 8A: Details of the review carried out by the agency under section 7 (3) of the Act during the reporting year and the details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency: Yes

Information made publicly available by the agency: No

Under section 7 of the GIPA Act, agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. This review must be undertaken at least once every 12 months.

Council's Program for the proactive release of information involves the review of all access applications to ascertain if there is certain information that is continually being requested and if so deciding if that information can be placed on Council's website. As a result of this review, Council has not released any further information proactively.

Council has actively sought to place information on its website identified as being readily available (having regard to its format etc) for viewing by the public. Council, as a practice, gives consideration to public access availability of all new projects, initiatives and developments.

Whilst Council reviews its decision about proactively releasing information on an annual basis, it will also release information proactively as and when required.

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received: 36

During the reporting period, our agency received a total of thirty-six (36) formal access applications. One (1) of these applications, was carried forward to be processed in the next reporting period and one (1) application was brought forward from the previous reporting period for determination.

Clause 8C: The total number of access applications received by the agency during the reporting year that the agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure).

Number of Applications Refused	Wholly	Partly	Total
	0	0	0
% of Total	0.00%	0.00%	0



Schedule 2 Statistical information about access applications to be included in annual report

Table A: Number of applications by type of applicant and outcome *

Applicant	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of Total
Media	0	0	0	0	0	0	0	0	0	0.00%
Members of Parliament	0	0	0	0	0	0	0	0	0	0.00%
Private sector business	2	3	0	0	0	0	0	0	5	14.29%
Not for profit organisations or community groups	0	1	0	0	0	0	0	0	1	2.86%
Members of the public (by legal representative)	4	4	0	1	0	0	0	0	9	25.71%
Members of the public (other)	10	10	0	0	0	0	0	0	20	57.14%
Total	16	18	0	1	0	0	0	0	35	
% of Total	45.71%	51.43%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%		

*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.



Table B: Number of applications by type of application and outcome

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn	Total	% of Total
Personal information applications*	1	0	0	0	0	0	0	0	1	2.86%
Access applications (other than personal information applications)	15	18	0	1	0	0	0	0	34	97.14%
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0	0	0.00%
Total	16	18	0	1	0	0	0	0	35	
% of Total	45.71%	51.43%	0.00%	2.86%	0.00%	0.00%	0.00%	0.00%		

* A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).



Table C: Invalid applications

Reason for invalidity	No of applications	% of Total
Application does not comply with formal requirements (section 41 of the Act)	30	100.00%
Application is for excluded information of the agency (section 43 of the Act)	0	0.00%
Application contravenes restraint order (section 110 of the Act)	0	0.00%
Total number of invalid applications received	30	100.00%
Invalid applications that subsequently became valid applications	21	70.00%
Total	30	

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act

	Number of times consideration used*	% of Total
Overriding secrecy laws	0	0.00%
Cabinet information	0	0.00%
Executive Council information	0	0.00%
Contempt	0	0.00%
Legal professional privilege	0	0.00%
Excluded information	0	0.00%
Documents affecting law enforcement and public safety	0	0.00%
Transport safety	0	0.00%
Adoption	0	0.00%
Care and protection of children	0	0.00%
Ministerial code of conduct	0	0.00%
Aboriginal and environmental heritage	0	0.00%
Privilege generally – Sch 1(5A)	0	0.00%
Information provided to High Risk Offenders Assessment Committee	0	0.00%
Total	0	

*More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.



Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act

	Number of times consideration used*	% of Total
Responsible and effective government	5	18.52%
Law enforcement and security	0	0.00%
Individual rights, judicial processes and natural justice	17	62.96%
Business interests of agencies and other persons	5	18.52%
Environment, culture, economy and general matters	0	0.00%
Secrecy provisions	0	0.00%
Exempt documents under interstate Freedom of Information legislation	0	0.00%
Total	27	100%

Table F: Timeliness

	Number of applications*	% of Total
Decided within the statutory timeframe (20 days plus any extensions)	26	78.79%
Decided after 35 days (by agreement with applicant)	2	6.06%
Not decided within time (deemed refusal)	5	15.15%
Total	33	100%



Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total	% of Total
Internal review	2	0	2	100.00%
Review by Information Commissioner*	0	0	0	0.00%
Internal review following recommendation under section 93 of Act	0	0	0	0.00%
Review by NCAT	0	0	0	0.00%
Total	2	0	2	
% of Total	100.00%	0.00%		100%

*The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	Number of applications*	% of Total
Applications by access applicants	0	0.00%
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	2	100.00%
Total	2	100%

Table I: Applications transferred to other agencies

	Number of applications transferred	% of Total
Agency-Initiated Transfers	0	0.00%
Applicant - Initiated Transfers	0	0.00%
Total	0	0.00%

iii Planning agreements

Environmental Planning and Assessment Act 1979, Section 7.5(5)

The following planning agreements were in force in the year 2024-25.

Note:

- Status ‘executed’ refers to planning agreements that were entered into at some time before or during 2024-25 and remained in force during 2024-25.
- Status ‘finalised’ refers to executed agreements where the obligation/agreement ended at some time in 2024-25.

VPA Ref.	Address	Suburb	Other party to VPA	Description of Works	Date Executed	Status
VPA002	Lot 33 Ross Avenue and Lot 29 Seascape Close	Narrawallee	Hanson South Coast Pty Ltd	Rezone the land to residential, submit subdivision application and transfer land to Council.	08/07/2011	Executed
VPA006	Bishop Drive	Mollymook	LEDA Holdings (formerly Greslon Pty Ltd) Hazcorp Pty Ltd RevesbyPadstow Modern Homes Pty Ltd	Dedication of land required for Bishop Drive and construction of certain road works.	29/09/2014 Amendment to deed 7/06/2022	Executed
VPA008	Comerong Island Road	Numbaa	Albury Holdings SA	Monetary contribution for every tonne of excess material removed from the site by road transportation along Comerong Island Road, Numbaa.	22/05/2015	Executed
VPA013	Cunjurong Point Road, Berringer Road and Sunset Strip	Manyana	Ozy Homes Pty Ltd	Monetary contribution for the extension of the Yulunga Reserve Community Hall, upgrade of foreshore facilities, provision of parking, road upgrade works.	26/11/2018	Executed
VPA015	Hitchcocks Lane	Berry	Peter Aubrey Bice and Pamela Lynton Bice 2535 No2 Pty Ltd	Carry out and maintain landscaping works, construct and maintain stock exclusion fence, and monetary contribution for Council’s maintenance of the landscaping works.	24/08/2021	Executed
VPA016	Fishermans Paradise Road	Fishermans Paradise	Grange Estates (NSW) Pty Ltd	Dedication of land as public reserve.	5/07/2022	Executed



VPA Ref.	Address	Suburb	Other party to VPA	Description of Works	Date Executed	Status
VPA018	Old Southern Road	South Nowra	Twin Nowra Estate Pty Limited	Dedication of land and embellishment works for a public reserve, dedication of land for a drainage reserve, dedication of land for a sewer pumping station, construction of public roads	19/01/2023	Executed
VPA019	189-197 Princes Highway and Part of 2A Parsons Street	Ulladulla	Bunnings Properties Pty Limited	Provision of road infrastructure: construction of roundabout and median at Princes Highway and extension of St Vincent Street.	27/03/2023	Executed
VPA020	Princes Highway	Ulladulla	Ocean Point Assets Pty Ltd	Dedication of land for road reserve.	21/09/2023	Executed
VPA021	Moss Vale Road	Bomaderry	Southern Cross Community Housing	Dedication of land for public reserve and drainage reserve and to carry out works on that land in connection with the carrying out of the Development	9/06/2023	Executed
VPA025	Suncrest Avenue	Sussex Inlet	AMAL Trustees Pty Ltd ATF Sussex Inlet Property Trust	Dedication of part lot for drainage reserve.	18/06/2024	Executed
VPA023	Taylors Lane	Badagarang	Watersplash Lane Pty Ltd, Keith Ian Tompson	Dedication of land for public open space, scenic protection and public road and the carrying out of rehabilitation works and road works.	10/09/2024	Executed



Special rate variation progress

Council’s projected 2024–25 Special Rate Variation Program (approved in 2018/19) was \$15,695,469 with additional carry forwards of \$1,028,707 from the previous financial year.

Total spend in 2024–25 was \$15,637,145. The remaining \$1,087,031 will be carried forward to 2025–26.

Project – SRV Reporting Year 7 of 10	Special Rate Variation
Assist to Cover Existing Operating Costs	\$4,680,077
Additional Operations	\$2,382,577
Verons Loan Repayments	\$148,981
Additional Maintenance:	
Roads	\$3,021,345
Buildings and Facilities	\$238,259
Parks and Reserves	\$238,259
Additional Capital:	
Roads and Transport Renewals	\$4,516,208
Building and Facilities Renewal	\$219,437
Sports Field Upgrade	\$55,669
Bridges	\$136,333
Total	\$15,637,145

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Expiry of Jerberra Estate special rates

Jerberra Estate special rates, approved as a special variation by IPART for 10-years from 2015 – 2025, ceased on 30 June 2025. As this special variation was a temporary special variation (i.e. not permanent in perpetuity) the special variation must culminate by ‘expiring’ on the last day of the 10 year. In accordance with the IPART approval, the Jerberra Estate special rates expired on 30 June 2025, reducing Council’s overall rates revenue base by \$1,424,260 at that time.

☰ Report on certain proposed capital works projects where a capital expenditure review had been submitted

Projects subject to Capital Expenditure Reviews (CER), in accordance with Capital Expenditure Guidelines (Office of Local Government, 2010) and reported herein:

- Sanctuary Point Library (CER: 2021)

Sanctuary Point Library

Address / Location: To be Determined (previously cnr Paradise Beach Road and Kerry Street, Sanctuary Point)

Background

Shoalhaven City Council continues to investigate possible locations for a new library in Sanctuary Point.

Status

The following update reports were prepared in response to Council's decision to revise the scope-of-works and budget for this project at the ordinary council meeting held on 6 May 2024 (ref. MIN24.241):

- Update Report 1: 29 July 2024 (ref. MIN24.404)
Purpose: Update on close-out of processes related to discontinued scope-of-works; instruments related to procurement of Project Architect for feasibility investigations related to revised scope, in accordance with MIN24.241.

- Update Report 2: 28 October 2024 (ref. MIN24.577)
Purpose: Interim update regarding feasibility investigations, in accordance with MIN24.241.
- Update Report 3: 15 April 2025 (ref. MIN25.175)
Purpose: Presentation of completed feasibility investigations in accordance with MIN24.241.

New Direction

Council has directed staff to abandon the project documented in feasibility investigations presented on 15 April 2025. New investigations are now underway to identify an alternative suitable site for a new library in Sanctuary Point.

Construction Commenced: Not yet commenced.
Construction Completed: To be determined.

Cost Estimate (original CER): \$14m (2021)

Cost Estimate (revised): To be determined.



Anti-Slavery

Council has met all the current requirements with the deadline for reporting procurements above \$150K that have been assessed as high using the Modern Slavery Inherent Risk Identification Tool now extended.

All formal procurements from 1 July 2024 are assigned an Inherent Modern Slavery Risk Level using the Modern Slavery Inherent Risk Identification Tool issued by the Office of the NSW Anti-Slavery Commissioner.

Introduction

This Modern Slavery Statement is provided by Shoalhaven City Council in accordance with Section 428 (4) of the NSW Local Government Act 1993.

This statement outlines Shoalhaven City Council's commitment to combatting modern slavery and the measures we have implemented during this reporting period to reduce the risk of our procurement activities resulting in or contributing to human rights violations.

We recognise that modern slavery is a significant global human rights issue and are determined to eliminate all its forms from our organisation. We acknowledge our responsibility to raise awareness among our staff and external supply base about the risk modern slavery poses to an ethical and equitable workplace.

Organisational Structure and Supply Chain

Shoalhaven City Council is located 2 hours south of Sydney with a population of over 100,000, covering 160 km and 300,000 hectares of coastline, mountains, and hinterland. The Council has administrative offices located in Nowra in the north and Ulladulla in the south. We have implemented a centre-led procurement structure that provides governance over the expenditure activities across the organisation. We recognise the importance of taking steps to ensure that goods and services procured by and for our council are not the product of modern slavery.

The council has an annual operating and capital spend of approximately \$500M. The Council's highest categories of expenditure include materials, contractors, consultants, and utilities.

Policy

Shoalhaven City Council has a procurement policy and procurement procedure outlining the Council's commitment to preventing and addressing modern slavery in all its procurement activities.

The council has undertaken a review of its existing active suppliers to raise awareness of modern slavery within the supply chain. This survey was conducted in collaboration with the Illawarra Shoalhaven Joint Organisation of Councils – Wollongong, Shellharbour, Kiama, and Shoalhaven.

All suppliers have been assigned a modern slavery risk and the management of this risk is considered in procurement processes. All new suppliers are required to respond to a modern slavery questionnaire as part of the supplier onboarding process and a modern slavery risk is then allocated.

Councils' formal procurement processes require suppliers to complete a Modern Slavery Statement with a submitted offer.

All formal procurements from 1 July 2024 are assigned an Inherent Modern Slavery Risk Level using the Modern Slavery Inherent Risk Identification Tool issued by the Office of the NSW Anti-Slavery Commissioner.



Environmental upgrade agreements

Council has not entered into any environmental upgrade agreements under s 54P(1) of the Local Government Act during the 2024-25 financial year.

Recovery and threat abatement plans

.During the 2024-25 financial year, Shoalhaven City Council was not identified as being responsible for implementing any measures included in a recovery or threat abatement plan under s 220ZT(2) of the *Fisheries Management Act 1994* (NSW). NSW DPI Fisheries has one active threat abatement plan – *Removal of large woody debris from NSW rivers and streams* and Council did not undertake activities that would be considered to contravene the objectives of this plan.

Council continued to collaborate with the NSW Department of Primary Industries through the development of the Coastal Management Program and sought permits under Part 7 of the *Fisheries Management Act 1994*, where required.





Disability Inclusion Action Plan 2024-25

Progress Report – Annual Report

Shoalhaven City Council's (SCC) Disability Inclusion Action Plan (DIAP) was adopted on 27 June 2022. The DIAP was prepared in accordance with the NSW Disability Inclusion Act (2014) and was prepared in consultation with community members living with disability, their supporters and service providers.

The DIAP demonstrates Council's commitment to building an accessible and inclusive community to ensure that people with disability enjoy the right to live their lives as they choose and enjoy the opportunities and benefits of living and working in the Shoalhaven. Aligned with the NSW Disability Inclusion Plan, our plan organises actions into the

following areas of focus that people with disability said were priority areas.

These focus areas are:

1. Create positive attitudes and behaviours within community
2. Create accessible and liveable communities
3. Improve access to our systems and processes
4. Support access to meaningful employment

During 2024-25 Financial Year, Council staff completed a full review of the effectiveness of its DIAP. This review will be used to inform the next DIAP (2026-2030) which is currently being developed.

Requires attention Deferred

Requires attention Deferred



Annual Progress

Completed	On Track	Scheduled for future FY	On hold/Requires Attention	Deferred
24	11	0	8	0

Glossary

DIAP	Disability Inclusion Action Plan
IAAC	Inclusion and Access Advisory Committee
NDIS	National Disability Insurance Scheme
PAMP	Pedestrian Access and Mobility Plan
TfNSW	Transport for New South Wales
WCAG	Web Content Accessibility Guidelines

Status

Completed
 On Track
 On hold/Requires Attention
 Deferred
 Scheduled for future FY

Focus Area	1. Create Positive Attitudes and Behaviours Within Community	Status
Action No.	Actions	Status
A1.1.1	Deliver a campaign with lived experience ambassadors to tell stories of inclusion and experiences of living with a disability	
A1.1.2	Update and increase usability of the 'Inclusive Shoalhaven holidays' page to raise awareness of accessible tourism	
A1.1.3	Increase image and video library of diverse people available for use in Council documents/material	
A1.2.1	Create a comprehensive (one-stop-shop) SCC webpage to link all accessible Council services	
A1.2.2	Improve how Council uses the Annual report to raise community awareness of our inclusion work	
A1.2.3	Raise awareness of IAAC and their work within the Shoalhaven community	
A1.3.1	Deliver training for front line staff and Councillors on disability awareness and education	
A1.3.2	Consult the community about their perceptions and understanding of neurodiversity to inform future work to make the Shoalhaven neurodiverse friendly	
A1.4.1	Advocate for all applicant businesses to address inclusion as part of the Shoalhaven business awards assessment	



Focus Area	2. Create Accessible and Liveable Communities	
Action No.	Actions	Status
A2.1.1	Prepare an updated Pedestrian Access and Mobility Plan (PAMP) and ranking criteria to identify projects that need action and funding to address access improvements	
A2.1.2	Use the Pedestrian Access and Mobility Plan (PAMP) and ranking criteria to deliver projects that improve access.	
A2.1.3	Use an annual IAAC workshop to seek input on kerb ramp projects to improve accessibility.	
A2.1.4	Use kerb ramp budget to deliver priority kerb ramp projects, including those identified by annual committee workshop	
A2.2.1	Inspect and review destination and regional parks for the need for fenced areas to make inclusive parks friendlier to parents and carers with children and people with disability	
A2.2.2	During refurbishment and renewal projects, budget is allocated to make inclusive parks friendlier to parents and carers with fenced areas for children and people with disability	
A2.2.3	Development/redevelopment of destination parks will include inclusive and accessible playgrounds	
A2.2.4	Formalise an accessibility advocate to be involved in the development of tenders & RFQ's for playgrounds.	
A2.2.5	All new masterplans will make social infrastructure inclusive for people living with a disability	
A2.3.1	Develop and use resources that support Council to plan accessible events	
A2.3.2	Develop and use resources that support the community to plan accessible events	
A2.3.3	Include accessibility information in the promotion of events	
A2.3.4	Seek community feedback to evaluate Community Connections events for venue and event accessibility	
A2.3.5	Update the event policy (for events run by community groups and businesses) to encourage improved accessibility for events in the Shoalhaven	
A2.4.1	Conduct accessibility audits of priority Council buildings and use existing asset maintenance and renewal budgets to upgrade	
A2.4.2	For all new publicly accessible buildings, accessibility feedback on the design will be sought from the IAAC	



Focus Area	2. Create Accessible and Liveable Communities	
Action No.	Actions	Status
A2.5.1	Review development controls in Shoalhaven DCP with a view to improving accessibility outcomes and implement amendments to Shoalhaven DCP with support from Council. This aims to improve availability and quality of accessible housing in the Shoalhaven in the long-term.	
A2.5.2	Work with TfNSW to improve accessible transport in the Shoalhaven	
A2.5.3	Support the IAAC to provide advice on accessible parking requests from the community to the Traffic Committee	
A2.5.4	Provide training to Council staff on disability access standards and legislation	

Focus Area	3. Improve Access to Our Systems and Processes	
Action No.	Actions	Status
A3.1.1	Upgrade the foundations of our website technology and use improved capability to improve all Council websites to meet WCAG 2.1 AA standards	
A3.1.2	Create a framework for the transition to online accessible forms	
A3.1.3	Deliver training for content author staff to understand accessibility standards and improve digital inclusion.	
A3.2.1	Improve inclusion and accessibility of Council's community engagement activities by ensuring the Engagement Strategy reflects best practice	
A3.2.2	Increase opportunities for participation in the IAAC and build group capacity	
A3.2.3	Add agenda item for relevant advisory committee meetings to review and improve inclusion	
A3.3.1	Use the procurement policy review to improve consideration of social and sustainability outcomes in procurement processes. This aims to improve the ability of Council teams to consider social outcomes of potential suppliers, such as disability employment by social enterprises	



Focus Area	4. Support Access to Meaningful Employment	
Action No.	Actions	Status
A4.1.1	Review the employment application process for accessibility and raise awareness of available support and alternative processes	✓
A4.1.2	Provide training on disability awareness to teams where a person with a disability has been recruited	✓
A4.2.1	Actively promote work experience, traineeships and volunteer roles to people with disability	>
A4.2.2	Engage with Council teams to identify and support development of opportunities for people with disability, including work experience, traineeship, volunteer and employment roles, and project work	>
A4.2.3	Identify or create inclusive employment opportunities, including through use of flexible working arrangements and by partnering with disability employment providers for identified roles	>
A4.2.4	The tender evaluation process for providers of trainee and apprentice programs will include criteria to consider improvement of opportunities for people with disability	✓
A4.3.1	Provide ongoing advocacy and promotion of resources to businesses to raise awareness of the benefits and supports for employing people with disability	>



Development contributions and development levies have been used or expended

Environment Planning and Assessment Regulation 2021(EPA Reg) cl 218A(1), 218A(2), 218A(3)

Project Description	Location	Contribution plan code	Project Category	Opening Bank	Contributions	Interest	Expenditure	Closing
Northern Shoalhaven Sports Stadium (Cambewarra Road)	Bomaderry	01AREC5006	Active Recreation	-	251,315.87	-	-251,315.87	-
Nowra Swimming Pool Expansion (Scenic Drive)	Nowra	01AREC5007	Active Recreation	-	194,217.45	-	-194,217.45	-
Planning Area 1 recreational facilities upgrades (various locations)	Various	01AREC5009	Active Recreation	749,259.06	268,159.22	33,158.42	-526,110.00	524,466.71
Berry Town Centre Car Parking (Queen Street)	Berry	01CARP2002	Car Parking	168,409.75	92,167.32	8,073.36	-	268,650.43
Nowra car parking (Egans Lane, Lawrence Ave, Collins Way, Bridge Road, Lamonds Lane, 9 Haigh Avenue & 67 Kinghorne Street)	Nowra	01CARP3001	Car Parking	645,455.53	-	30,844.66	-	676,300.18
Bomaderry car parking (42-44 Coomea Street)	Bomaderry	01CARP3003	Car Parking	-	-	-	-	-
Kangaroo Valley car parking (169 Moss Vale Road)	Kangaroo Valley	01CARP3004	Car Parking	4,874.55	-	232.94	-	5,107.49
North Nowra Community Centre (Hood Close)	North Nowra	01CFAC0002	Community Facilities	14,234.89	17,096.93	1,134.79	-	32,466.61
Mundamia URA Community/ Childcare Centre	Mundamia	01CFAC0014	Community Facilities	-	-	-	-	-
Nowra Integrated Youth Services Centre (Cnr Kinghorne & Plunkett Streets)	Nowra	01CFAC5012	Community Facilities	-	11,574.71	-	-11,574.71	-
Hillcrest Avenue Drainage (Hillcrest Avenue)	South Nowra	01DRAI0005	Drainage	166,892.39	267,206.00	8,049.26	-	442,147.65
Illaroo Road Drainage (Judith Drive)	North Nowra	01DRAI2003	Drainage	86,692.68	-	4,142.82	-	90,835.50
Moss Vale Road South URA Drainage	Illaroo	01DRAI5006	Drainage	-	329,592.84	-	-329,592.84	-

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Land acquisition for passive open space (Old Southern Road, South Nowra)	South Nowra	01OREC0013	Passive Recreation	530,178.82	2,190.50	25,378.12	-	557,747.44
Mundamia URA – Central Open Space	Mundamia	01OREC0014	Passive Recreation	-	-	-	-	-
Embellishment for passive open space (west of the Princes Highway, Berry)	Berry	01OREC5009	Passive Recreation	1,400,319.57	4,156.08	66,918.82	-	1,471,394.47
Moss Vale Road South URA Passive Recreation	Illaroo	01OREC6015	Passive Recreation	1,042,396.83	1,045,631.15	50,863.99	-1,028,155.82	1,110,736.15
Mundamia URA Access Roads	Mundamia	01ROAD0145	Roads and Traffic	-	-	-	-	-
Mundamia URA Shared Cycle/ Pathway – George Evans Road	Mundamia	01ROAD0146	Roads and Traffic	-	-	-	-	-
Mundamia URA George Evans and Yalwal Road Intersection Upgrade	Mundamia	01ROAD0149	Roads and Traffic	-	-	-	-	-
Roundabouts – Yalwal Road/ Rannoch Drive and Yalwal Road/ Lightwood Drive	West Nowra	01ROAD0150	Roads and Traffic	100,449.31	22,738.20	5,832.80	-	129,020.31
Traffic signals and associated works at intersection of Albatross/Yalwal Roads.	Mundamia	01ROAD0152	Roads and Traffic	32,173.26	7,286.80	1,868.38	-	41,328.45
Worrigeer URA (Road Widening)	Worrigeer	01ROAD0153	Roads and Traffic	1,027.69	-	49.11	-	1,076.80
Old Southern Road upgrade (For 1km south from Quinns Lane)	South Nowra	01ROAD2038	Roads and Traffic	-	-	-	-	-
North Nowra Link Road (construct road, bridge and traffic facilities)	North Nowra	01ROAD2101	Roads and Traffic	692,464.95	434,450.25	46,845.26	-	1,173,760.46
Judith Drive/Page Avenue roundabout	North Nowra	01ROAD2120	Roads and Traffic	-	-	-	-	-
Beach and Tannery Road upgrade (road and bridge) related to quarry works	Berry	01ROAD2133	Roads and Traffic	-	36,155.94	-	-36,155.94	-
Quinns Lane/Browns Road - link road	South Nowra	01ROAD2143	Roads and Traffic	-	6,669.25	-	-6,669.25	-
Beach & Tannery Road upgrade	Berry	01ROAD3007	Roads and Traffic	382,018.22	25,160.91	18,801.00	-	425,980.13
Princes Highway – South Nowra (kerb/gutter & acceleration/ deceleration lane)	South Nowra	01ROAD3102	Roads and Traffic	-	-	-	-	-
Quinns/Old Southern Link (internal service road)	South Nowra	01ROAD3104	Roads and Traffic	439,686.03	-	21,011.46	-	460,697.49
Quinns/Old Southern Link (construct drainage for internal service road)	South Nowra	01ROAD3105	Roads and Traffic	327,052.09	-	15,628.98	-	342,681.07



Internal Access Road (adjoining Hillcrest Avenue)	South Nowra	01ROAD3144	Roads and Traffic		638,109.39	176.49	-	638,285.88
Old Southern Road/Quinns Lane intersection roundabout	South Nowra	01ROAD4039	Roads and Traffic	-	229.91	-	-229.91	-
Moss Vale Road South URA Roads	Illaroo	01ROAD5154	Roads and Traffic	1,726,662.03	559,889.01	87,307.95	-232,544.00	2,141,315.00
Planning Area 2 - Recreation facilities upgrade (various locations)	Various	02AREC5004	Active Recreation	47,089.50	6,353.99	2,412.76	-	55,856.25
East and West Crescents upgrade (Culburra Beach)	Culburra Beach	02ROAD0011	Roads and Traffic	-	-	-	-	-
Former Development Control Plan No. 41 area Callala Bay road construction	Callala Bay	02ROAD2007	Roads and Traffic	66,831.03	-	3,193.68	-	70,024.71
Planning Area 3 - Recreation facilities upgrade (various locations)	Various	03AREC0005	Active Recreation	41,476.18	20,447.20	2,203.12	-	64,126.50
Bay and Basin Leisure Centre (The Wool Road, Vincentia)	Vincentia	03AREC3003	Active Recreation	-	43,919.98	-	-43,919.98	-
St Georges Basin Village Centre car parking (Island Point Road)	St Georges Basin	03CARP0004	Car Parking	-	-	-	-	-
Huskisson car parking (Owen Street & Huskisson Central Business Area)	Huskisson	03CARP2002	Car Parking	797,069.40	-	38,089.89	-	835,159.30
Sanctuary Point car parking (Kerry Street)	Sanctuary Point	03CARP3001	Car Parking	-	-	-	-	-
Bay & Basin Branch Library	Bay and Basin Area	03CFAC0007	Community Facilities	-	38,569.48	3.78	-24,890.66	13,682.60
Bay & Basin Community Hub	Vincentia	03CFAC4001	Community Facilities	3,221,703.67	214,002.61	155,775.61	-	3,591,481.89
St Georges Basin Village Centre Drainage	St Georges Basin	03DRAI3001	Drainage	-	283,852.80	-	-283,852.80	-
Embellishment of passive open space.	Tomerong	03OREC0009	Passive Recreation	204,973.42	29,446.23	9,803.30	-	244,222.94
Land acquisition for passive open space (St Georges Basin Village Centre Green)	St Georges Basin	03OREC0012	Passive Recreation	-	-	-	-	-
Northern Section of Currambene Street, Huskisson	Huskisson	03ROAD0055	Roads and Traffic	149,981.61	38,566.19	7,177.90	-	195,725.71
Currambene Street Service Lane, Huskisson	Huskisson	03ROAD0057	Roads and Traffic	-	-	-	-	-
Port Jervis Estate upgrade and seal (Evelyn Rd, Parnell Rd, Cambourne Rd & Hill St)	Tomerong	03ROAD2016	Roads and Traffic		-	-	-	-



Tasman Park Estate gravel upgrade (The Wool Rd, The Basin Road & Island Point Rd)	St Georges Basin	03ROAD2019	Roads and Traffic	-	8,337.08	-	-8,337.08	-
St. Georges Basin Village access road and traffic facilities	St Georges Basin	03ROAD2023	Roads and Traffic		10,594.56	-	-10,594.56	-
Basin View Estate gravel upgrade (Sections of Reserve Road, Waterpark, Clarendon Crescent & Riverside Esplanade South)	Basin View	03ROAD2025	Roads and Traffic	33,762.39	-	1,613.42	-	35,375.81
Wandean Road upgrade (For 2.05km from Princes Highway)	Wandandian	03ROAD2028	Roads and Traffic		-	-	-	-
Anson Street extension (St Georges Basin)	St Georges Basin	03ROAD2112	Roads and Traffic		3,679.72	-	-3,679.72	-
Sydney/Bowen Streets construction (From Owen to Hawke Streets), Huskisson	Huskisson	03ROAD2115	Roads and Traffic		19,173.17	-	-19,173.17	-
The Wool Road Bypass (St Georges Basin)	St Georges Basin	03ROAD4021	Roads and Traffic		368,046.94	96.26	-20,022.99	348,120.21
Kent Lane - Huskisson	Huskisson	03ROAD5060	Roads and Traffic	235,679.40	226,502.64	62.65	-235,679.40	226,565.29
Winnima Lane, Huskisson	Huskisson	03ROAD5061	Roads and Traffic	72,532.19	137,237.88	3,504.08	-	213,274.16
Unnamed Lane (off Jervis Street, Huskisson)	Huskisson	03ROAD5062	Roads and Traffic	10,320.19	-	493.18	-	10,813.37
Sussex Inlet Aquatics Centre (Thomson Street)	Sussex Inlet	04AREC5003	Active Recreation	-	6,112.44	-	-6,112.44	-
Sussex Inlet car parking (16 Nielson Road & 45-47 Ellmoos Avenue)	Sussex Inlet	04CARP3001	Car Parking	247,133.76	-	11,809.89	-	258,943.65
Planning Area 4 - Community facility upgrades (various locations)	Various	04CFAC5003	Community Facilities	48,611.63	914.74	2,341.79	-	51,868.17
Medlyn Avenue upgrade (For 750m from The Springs Road), Sussex Inlet	Sussex Inlet	04ROAD2003	Roads and Traffic	-	-	-	-	-
Badgee Creek Bridge upgrade (River Road)	Sussex Inlet	04ROAD2004	Roads and Traffic	-	-	-	-	-
Planning Area 5 - Active recreation facility upgrades (various locations)	Various	05AREC0005	Active Recreation	266,284.78	110,672.17	13,357.60	-	390,314.55
Ulladulla car parking (19 Boree Street & 94-96 St Vincent Street)	Ulladulla	05CARP3001	Car Parking	8,532.52	-	407.75	-	8,940.27
Milton car park (84 Princes Highway)	Milton	05CARP3002	Car Parking	-	-	-	-	-



Extension of Manyana Community Hall (Yulunga Drive) (Voluntary Planning Agreement for specific properties)	Manyana	05CFAC0011	Community Facilities	12,834.53	-	613.33	-	13,447.85
Southern Shoalhaven Branch Library (Ulladulla Town Centre precinct)	Ulladulla	05CFAC2010	Community Facilities	253,433.72	68,131.45	12,596.19	-	334,161.36
Land acquisition for passive open space (Berringer Road, Manyana - no specific area within development site / contribution area determined)	Manyana	05OREC0004	Passive Recreation	143,582.46	-	6,861.44	-	150,443.89
Land acquisition for passive open space (Lake Conjola Entrance Road, Killarney / Conjola Park)	Lake Conjola	05OREC0007	Passive Recreation	2,913.91	-	139.25	-	3,053.16
Land acquisition for passive open space (Dolphin Point Road, Dolphin Point)	Dolphin Point	05OREC0017	Passive Recreation	443,034.27	2,955.05	21,221.58	-	467,210.89
Manyana Foreshore facilities upgrade (Voluntary Planning Agreement for specific properties)	Manyana	05OREC0018	Passive Recreation	5,406.43	-	258.36	-	5,664.79
Construction of roundabout, internal roundabout and link road at Dolphin Point (Princes Highway to Dolphin Point Road)	Dolphin Point/ Burrill Lake	05ROAD0063	Roads and Traffic	824,181.73	5,319.66	39,475.73	-	868,977.12
Bendalong Road and Inyadda Drive upgrade (Voluntary Planning Agreement for specific properties)	Manyana	05ROAD0068	Roads and Traffic	19,964.81	-	954.07	-	20,918.88
Bendalong Road and Inyadda Drive intersection upgrade (Voluntary Planning Agreement for specific properties)	Manyana	05ROAD0069	Roads and Traffic	4,503.27	-	215.20	-	4,718.47
Bishop Drive (Matron Porter Drive to Princes Highway)	Mollymook	05ROAD2001	Roads and Traffic	276,600.97	15,151.29	402.98	-292,155.24	-
Ocean Street/Maisie Williams Drive/Ilett Street roundabout (Mollymook)	Mollymook	05ROAD2003	Roads and Traffic	-	74,776.00	-	-74,776.00	-
Murramarang Road upgrade (Kioloa Bridge)	Kioloa	05ROAD2048	Roads and Traffic	-	987.73	-	-987.73	-
Kings Point Drive (For 2kms from Princes Highway)	Kings Point	05ROAD3007	Roads and Traffic	-	3,636.80	-	-3,636.80	-
Croobyar Road upgrade (Princes Highway to Corks Lane)	Milton	05ROAD3030	Roads and Traffic	-	1,783.83	-	-1,783.83	-



Corks Lane (Princes Highway link road and associated works)	Milton	05ROAD3058	Roads and Traffic	1,511,682.53	87,069.72	73,437.08	-	1,672,189.33
Matron Porter Drive (Princes Highway to Leo Drive, Mollymook)	Mollymook	05ROAD3061	Roads and Traffic	429,912.88	4,959.02	2,011.45	-389,333.55	47,549.80
St Vincent Street extensions to Princes Highway & roundabout, South Ulladulla	South Ulladulla	05ROAD4008	Roads and Traffic	-	-	-	-	-
Shoalhaven Community and Recreational Precinct (SCaRP) Cambewarra Road, Bomaderry	Bomaderry	CWAREC5005	City Wide / Active Recreation	3,001,577.67	1,043,625.85	158,312.87	-264,482.00	3,939,034.39
Shoalhaven Entertainment Centre (Bridge Road, Nowra)	Citywide	CWCFAC5002	City Wide / Community Facilities		855,676.46	13,183.17	-268,502.03	600,357.60
Shoalhaven City Library Extensions (Berry Street, Nowra)	Citywide	CWCFAC5006	City Wide / Community Facilities	2,912,775.54	645,229.79	151,196.72	-	3,709,202.05
Shoalhaven Regional Gallery	Citywide	CWCFAC5007	City Wide / Community Facilities	116,203.37	39,067.44	6,224.57	-	161,495.37
Rural Fire and Emergency Service Plant and Equipment (various locations)	Citywide	CWFIRE2001	City Wide / Fire & Emergency Services	-	105,284.52	-	-105,284.52	-
Shoalhaven Fire Control Centre (Albatross Road, Nowra)	Citywide	CWFIRE2002	City Wide / Fire & Emergency Services	-	153,816.66	-	-153,816.66	-
Contributions management & administration		CWMGMT3001	City Wide / Contribution Plan Management	931,500.46	346,224.46	46,056.12	-178,071.02	1,145,710.03
Bay and Basin District Recreational & Cultural Hall (Vincentia HS)	Deleted	03CFAC0003	Deleted	-	602.80	0.17	-602.97	-
Southern Shoalhaven District Childrens Services Centre	Deleted	05CFAC0007	Deleted	-	342.28	0.09	-342.37	-
Worrigea District Community Centre	Deleted	01CFAC0005	Deleted	-	360.44	0.10	-360.54	-
Embellishment of Icon and District Parks and Walking Tracks	Deleted	CWOREC0001	Deleted	-	12,377.06	138.01	-12,515.07	-
Northern Shoalhaven Community Transport and Family Support Services	Deleted	MACFAC0002	Deleted	-	231.83	1.16	-232.99	-
Synthetic Hockey Field Facility	Deleted	CWAREC0004	Deleted	-	29,039.39	153.01	-29,192.40	-
Shoalhaven City Arts Centre	Deleted	CWCFAC0003	Deleted	-	153.35	0.04	-153.39	-



Shoalhaven Mobile Childrens Services	Deleted	CWCFAC0004	Deleted	-	50.75	0.01	-50.76	-
Shoalhaven Muiltmedia & Music Centre	Deleted	CWCFAC0005	Deleted	-	50.46	0.01	-50.47	-
Northern Shoalhaven Integrated Childrens Services	Deleted	MACFAC0001	Deleted	-	851.98	3.06	-855.04	-
Active Recreation Upgrades	Deleted	01AREC0008	Deleted	-	1,226.37	14.62	-1,240.99	-
Community Centre Nowra	Deleted	01CFAC0003	Deleted	-	2,533.35	28.48	-2,561.83	-
West Nowra Community Meeting Room	Deleted	01CFAC0007	Deleted	-	1,485.16	0.41	-1,485.57	-
City Wide - Fire Control/State Emergency Services	Deleted	01FIRE0009	Deleted	-	3,298.56	36.89	-3,335.45	-
Tennis, Football,Cricket (Area 1)	Deleted	01AREC0001	Deleted	-	32,689.00	336.43	-33,025.43	-
Basketball & Netball (Areas 1 & 2)	Deleted	01AREC0002	Deleted	-	6,548.22	67.41	-6,615.63	-
Hockey Facilities	Deleted	CWAREC0003	Deleted	-	26,001.18	248.95	-26,250.13	-
Ulladulla Leisure Centre Indoor Pool	Deleted	05AREC0002	Deleted	-	10,556.93	145.79	-10,702.72	-
Tennis, Football, Cricket, Basketball & Netball (Area 3)	Deleted	03AREC0001	Deleted	-	150,008.72	1,286.51	-151,295.23	-
Milton/Ulladulla - fire control	Deleted	05FIRE0004	Deleted	-	5,533.72	76.37	-5,610.09	-
Callala District Community & Child Care Centre	Deleted	02CFAC0001	Deleted	-	678.65	32.43	-711.08	-
City Wide Community Facilities	Deleted	CWCFAC0001	Deleted	-	20,738.08	256.12	-20,994.20	-
Multi Purpose Child Care Centre North Nowra	Deleted	01CFAC0001	Deleted	-	255.14	0.07	-255.21	-
Illaroo - Fire Control	Deleted	01FIRE0002	Deleted	-	514.85	7.50	-522.35	-
Nowra Passive Open Space	Deleted	01OREC0003	Deleted	-	262.15	12.53	-274.68	-
Berry/Shoalhaven Heads District H&CC Centre	Deleted	01CFAC0011	Deleted	-	301.74	5.12	-306.86	-
Shoalhaven Heads - Fire Control	Deleted	01FIRE0007	Deleted	-	316.35	5.36	-321.71	-
Little Forest Rd Hwy Intersection Upgrade	Deleted	05ROAD0024	Deleted	-	21,083.72	5.83	-21,089.55	-
Tomerong - fire control	Deleted	03FIRE0004	Deleted	-	8,436.48	2.33	-8,438.81	-
Southern Shoalhaven District Community Centre	Deleted	05CFAC0005	Deleted	-	2,364.48	40.09	-2,404.57	-
Southern Link Road	Deleted	05ROAD0011	Deleted	576,560.48	-	2,557.11	-579,117.59	-
				25,428,898	9,573,016	1,217,287	-5,926,574	30,292,629

Internal Audit and Risk Management Attestation Statement for the 2025 financial year for Shoalhaven City Council

I am of the opinion that [Shoalhaven City Council](#) has an audit, risk and improvement committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise provided below:

Audit, risk and improvement committee

	Requirement	Compliance
1.	Shoalhaven City Council has appointed an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members (section 428A of the <i>Local Government Act 1993</i> , section 216C of the <i>Local Government (General) Regulation 2021</i>).	Compliant
2.	The chairperson and all members of Shoalhaven City Council's audit, risk and improvement committee meet the relevant independence and eligibility criteria prescribed under the <i>Local Government (General) Regulation 2021</i> and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the <i>Local Government (General) Regulation 2021</i>).	Compliant
3.	Shoalhaven City Council has adopted terms of reference for its audit, risk and improvement committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i>).	Compliant
4.	Shoalhaven City Council provides the audit, risk and improvement committee with direct and unrestricted access to the Chief Executive Officer and other senior management and the information and resources necessary to exercise its functions (section 216L of the <i>Local Government (General) Regulation 2021</i>).	Compliant
5.	Shoalhaven City Council's audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant The 4 year ARIC Strategic workplan has been approved by Council on 17 June 2025 which also

		includes the annual work plan.
6.	Shoalhaven City Council's audit, risk and improvement committee provides the governing body with an annual assessment each year, and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	<p>Compliant</p> <p>Annual assessment provided to Council via the ARIC's annual report which is presented by the ARIC Chair.</p> <p>The process for strategic assessment at the end of each council term will be undertaken at the end of the current Council term. This is not yet due – due in 2028.</p>
7.	The governing body of Shoalhaven City Council reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	<p>This is not yet due - due in 2028.</p> <p>The process for review of effectiveness of ARIC at the end of each council term will be undertaken at the end of the current Council term.</p>

Membership

The chairperson and membership of the audit, risk and improvement committee are:

Chairperson	Donna Rygate	01 January 2023	31 December 2026
Independent member	John Gordon	01 May 2024	30 April 2028
Independent member	Deborah Goodyer	01 July 2024	30 June 2028
Councillor member (non-voting)	Clr Gillian Boyd	14/10/2024	30/09/2025
Councillor member (alternate non-voting)	Clr Natalee Johnston	14/10/2024	30/09/2025



Risk Management

	Requirement	Compliance
8.	Shoalhaven City Council has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the Shoalhaven City Council's risks (section 216S of the <i>Local Government (General) Regulation 2021</i>).	Compliant
9.	Shoalhaven City Council's audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i>).	<p>Compliant</p> <p>Business Assurance & Risk Department Updates provided to ARIC. ARIC is also one of the review authority for all policy updates and reviews and updates in the ERM sphere.</p> <p>Assessment on risk arrangements is captured in the ARIC annual report to Council.</p> <p>The process for strategic assessment at the end of each council term will be undertaken at the end of the current Council term. This is not yet due – due in 2028.</p>

Internal Audit

	Requirement	Compliance
10.	Shoalhaven City Council has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
11.	Shoalhaven City Council's internal audit function reports to the audit, risk and improvement committee on internal audit matters (sections	Compliant

	Requirement	Compliance
	216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i>).	
12.	Shoalhaven City Council's internal audit function is independent and internal audit activities are not subject to direction by Shoalhaven City Council (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
13.	Shoalhaven City Council has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i>).	Compliant
14.	Shoalhaven City Council has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating Shoalhaven City Council has appointed a staff member to direct and coordinate internal audit activities for all participating councils (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
15.	Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant
16.	Shoalhaven City Council provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i>).	Compliant
17.	Shoalhaven City Council's internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>).	Compliant The 4 year ARIC Strategic workplan has been approved by Council 17 June 2025 and is linked to the Internal Audit Plan.
18.	Shoalhaven City Council's audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i>).	Compliant Annual assessment performed through the ARIC annual survey.

	Requirement	Compliance
		<p>This is captured in the ARIC annual report to Council.</p> <p>The process for strategic assessment at the end of each council term will be undertaken at the end of the current Council term. This is not yet due – due in 2028.</p>

Non-compliance with the *Local Government (General) Regulation 2021*

Not Applicable

These processes, including the alternative measures implemented, demonstrate that Shoalhaven City Council has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within Shoalhaven City Council.



James Ruprai
Acting Chief Executive Officer
Shoalhaven City Council
14 July 2025



Shoalhaven City Council - Annual Report - 2024-25 - Section 2

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CL25.399 - Attachment 2



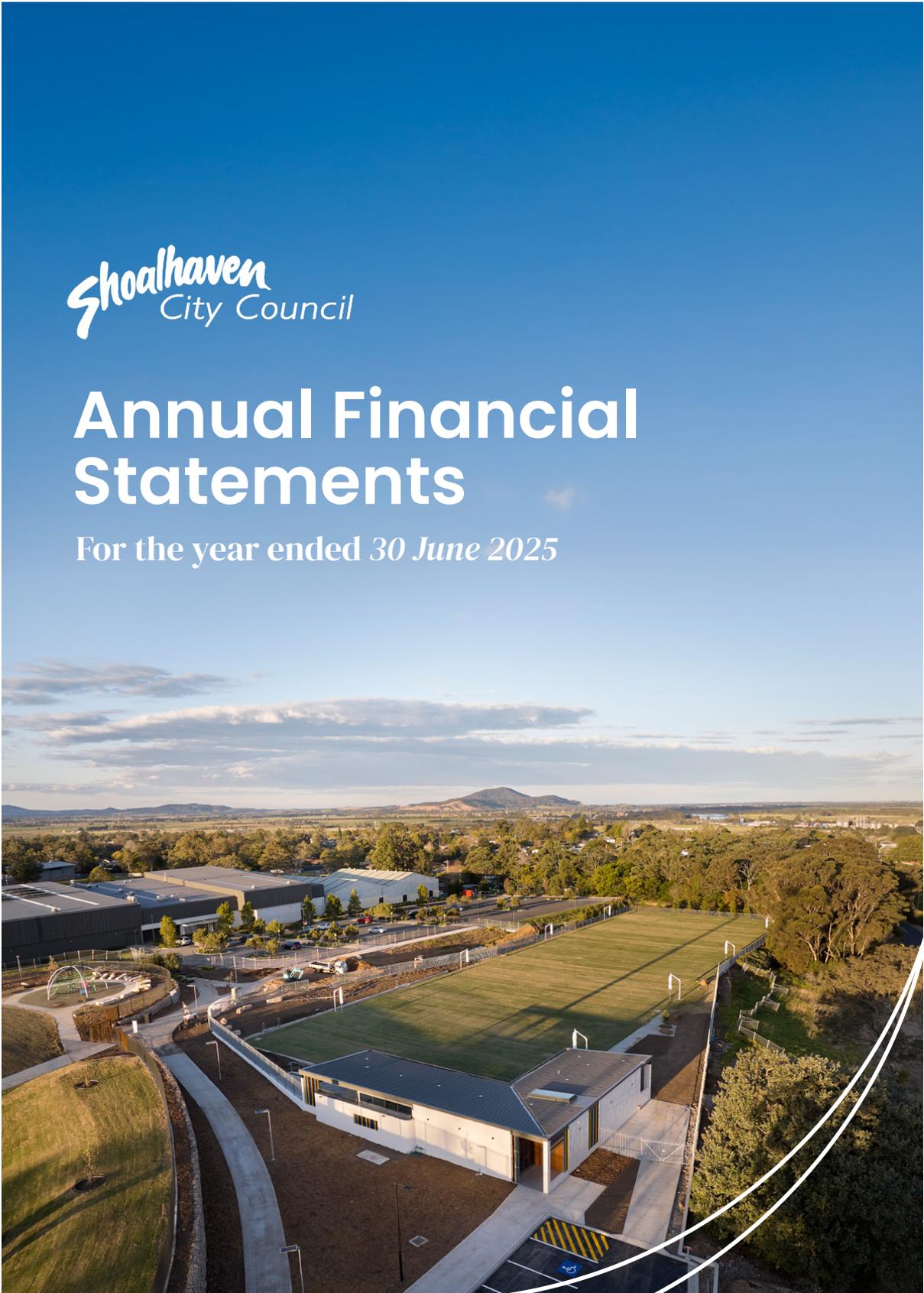
Address all correspondence to:
The Chief Executive Officer
PO Box 42, Nowra NSW 2541
shoalhaven.nsw.gov.au/contact
1300 293 111

shoalhaven.nsw.gov.au f @ in v

Shoalhaven
City Council

Annual Financial Statements

For the year ended *30 June 2025*

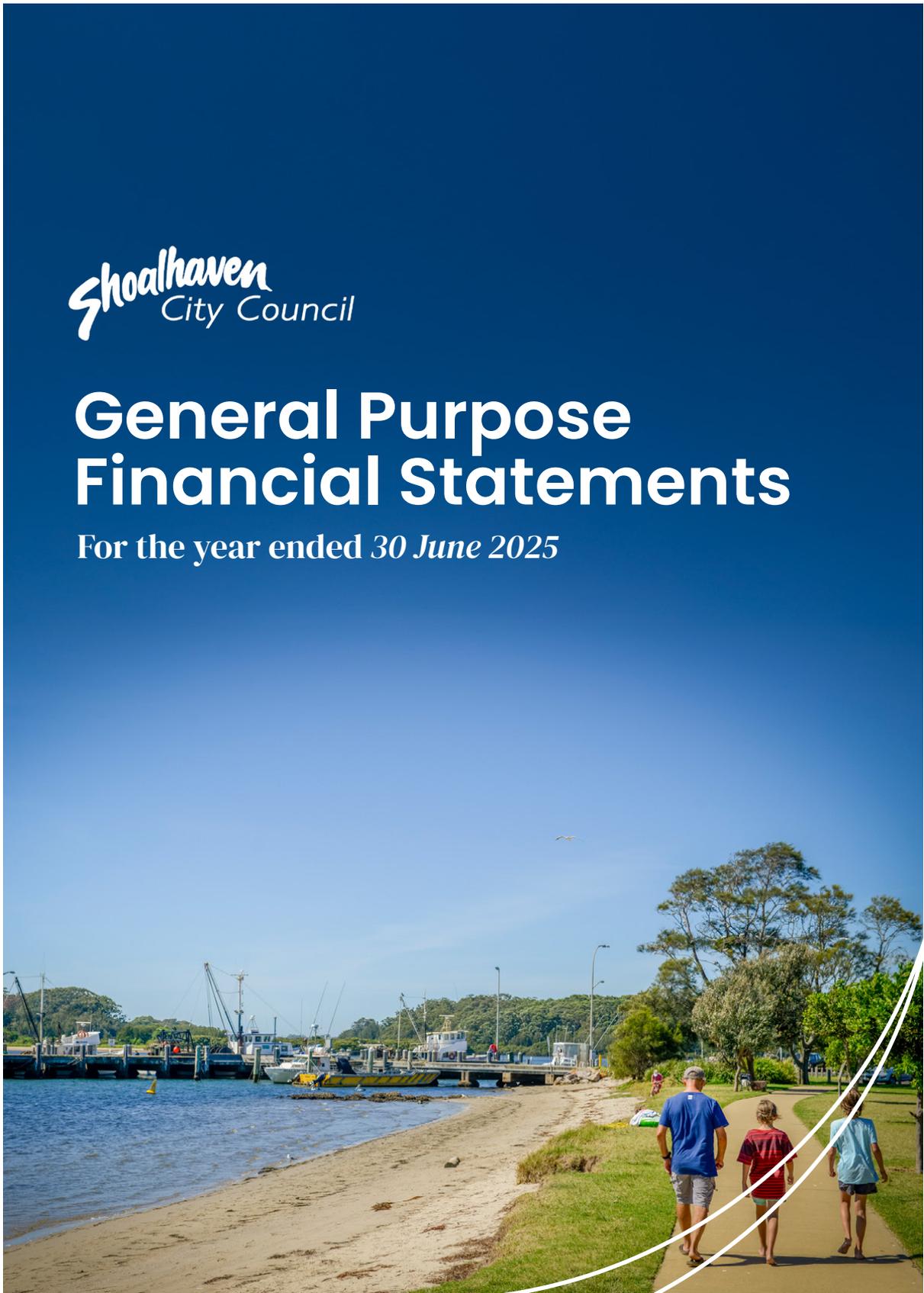


CL25.399 - Attachment 3

Shoalhaven
City Council

General Purpose Financial Statements

For the year ended *30 June 2025*



CL25.399 - Attachment 3

Shoalhaven City Council

General Purpose Financial Statements

for the year ended 30 June 2025

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Overview

Shoalhaven City Council is constituted under the *Local Government Act 1993 (NSW)* and has its principal place of business at:

36 Bridge Road
Nowra NSW 2541

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website: www.shoalhaven.nsw.gov.au.

Shoalhaven City Council

General Purpose Financial Statements

for the year ended 30 June 2025

Statement by Councillors and Management made pursuant to Section 413 (2c) of the *Local Government Act 1993*

The attached general purpose financial statements have been prepared in accordance with:

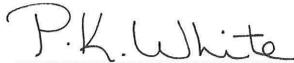
- the *Local Government Act 1993* and the regulations made thereunder
- the Australian Accounting Standards issued by the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

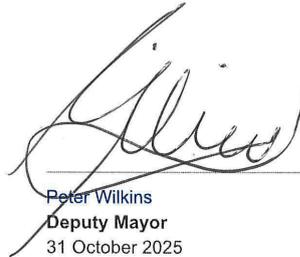
- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 09 September 2025.



Patricia White
Mayor
31 October 2025



Peter Wilkins
Deputy Mayor
31 October 2025



Andrew Constance
Chief Executive Officer
31 October 2025



Mathew Badcock
Responsible Accounting Officer
31 October 2025

Shoalhaven City Council

Income Statement

for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Notes	Actual 2025 \$ '000	Restated Actual 2024 \$ '000
	Income from continuing operations			
193,478	Rates and annual charges	B2-1	193,447	178,178
107,117	User charges and fees	B2-2	110,605	97,976
5,231	Other revenues	B2-3	5,142	5,517
22,361	Grants and contributions provided for operating purposes	B2-4	21,125	21,946
31,823	Grants and contributions provided for capital purposes	B2-4	75,533	124,758
8,477	Interest and investment income	B2-5	11,022	7,571
–	Other income	B2-6	1,848	3,532
6,099	Net gain from the disposal of assets	B4-1	–	–
374,586	Total income from continuing operations		418,722	439,478
	Expenses from continuing operations			
127,716	Employee benefits and on-costs	B3-1	114,992	114,503
110,837	Materials and services	B3-2	104,173	106,828
7,674	Borrowing costs	B3-3	7,401	7,204
20,347	Other expenses	B3-5	13,627	21,681
–	Net loss from the disposal of assets	B4-1	6,923	12,396
266,574	Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		247,116	262,612
108,012	Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets		171,606	176,866
97,220	Depreciation, amortisation and impairment of non-financial assets	B3-4	97,315	92,607
10,792	Operating result from continuing operations		74,291	84,259
10,792	Net operating result for the year attributable to Council		74,291	84,259
(21,301)	Net operating result for the year before grants and contributions provided for capital purposes		(1,242)	(40,499)

The above Income Statement should be read in conjunction with the accompanying notes.

Shoalhaven City Council | Statement of Comprehensive Income | for the year ended 30 June 2025

Shoalhaven City Council

Statement of Comprehensive Income
for the year ended 30 June 2025

	Notes	2025 \$ '000	Restated 2024 \$ '000
Net operating result for the year – from Income Statement		74,291	84,259
Other comprehensive income:			
Amounts which will not be reclassified subsequent to operating result			
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	(124,983)	240,563
Amounts which will be reclassified subsequent to operating result when specific conditions are met			
Other movements		–	4,825
Amounts that will be reclassified subsequent to operating result when specific conditions are met		–	4,825
Total other comprehensive income for the year		(124,983)	245,388
Total comprehensive income for the year attributable to Council		(50,692)	329,647

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Shoalhaven City Council

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$ '000	Restated 2024 \$ '000	Restated 1 July 2023 ¹ \$ '000
ASSETS				
Current assets				
Cash and cash equivalents	C1-1	76,885	121,780	27,431
Investments	C1-2	161,091	83,854	136,927
Receivables	C1-4	42,095	29,828	56,190
Inventories	C1-5	3,216	4,737	2,284
Other	C1-10	2,027	1,061	1,017
Non-current assets classified as held for sale	C1-6	7,581	9,294	2,581
Total current assets		292,895	250,554	226,430
Non-current assets				
Investments	C1-2	3,000	12,000	2,000
Receivables	C1-4	15	7,169	5,737
Inventories	C1-5	3,582	2,226	5,503
Infrastructure, property, plant and equipment (IPPE)	C1-7	4,906,153	5,014,401	4,713,676
Investment property	C1-8	3,620	3,425	3,497
Intangible assets	C1-9	1,087	368	501
Right of use assets	C2-1	7	121	225
Other	C1-10	2,750	2,716	2,717
Total non-current assets		4,920,214	5,042,426	4,733,856
Total assets		5,213,109	5,292,980	4,960,286
LIABILITIES				
Current liabilities				
Payables	C3-1	33,083	37,598	43,657
Contract liabilities	C3-2	38,868	44,148	32,326
Lease liabilities	C2-1	8	118	186
Borrowings	C3-3	21,458	21,332	19,140
Employee benefit provisions	C3-4	33,065	34,560	34,929
Provisions	C3-5	1,737	1,723	974
Total current liabilities		128,219	139,479	131,212
Non-current liabilities				
Lease liabilities	C2-1	–	8	55
Borrowings	C3-3	154,493	172,551	177,999
Employee benefit provisions	C3-4	1,202	1,216	1,217
Provisions	C3-5	12,039	11,878	11,599
Total non-current liabilities		167,734	185,653	190,870
Total liabilities		295,953	325,132	322,082
Net assets		4,917,156	4,967,848	4,638,204
EQUITY				
Accumulated surplus	C4-1	1,907,077	1,824,873	1,737,497
IPPE revaluation surplus	C4-1	3,010,079	3,142,975	2,900,707
Total equity		4,917,156	4,967,848	4,638,204

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Shoalhaven City Council

Statement of Changes in Equity
for the year ended 30 June 2025

	Notes	2025			2024		
		Accumulated surplus	IPPE revaluation surplus	Total equity	Accumulated surplus	IPPE revaluation surplus	Total equity
		\$ '000	\$ '000	\$ '000	Restated \$ '000	Restated \$ '000	Restated \$ '000
Opening balance at 1 July		1,824,873	3,142,975	4,967,848	1,786,879	2,882,900	4,669,779
Correction of prior period errors	G4-1	-	-	-	(49,382)	17,807	(31,575)
Restated opening balance		1,824,873	3,142,975	4,967,848	1,737,497	2,900,707	4,638,204
Net operating result for the year		74,291	-	74,291	87,136	-	87,136
Correction of prior period errors	G4-1	-	-	-	(2,880)	-	(2,880)
Restated net operating result for the period		74,291	-	74,291	84,256	-	84,256
Other comprehensive income							
Correction of prior period errors	G4-1	-	-	-	-	(1,103)	(1,103)
Gain (loss) on revaluation of infrastructure, property, plant and equipment	C1-7	-	(124,983)	(124,983)	-	246,491	246,491
Realised Gain (loss) on infrastructure, property, plant and equipment		7,913	(7,913)	-	3,120	(3,120)	-
Other comprehensive income		7,913	(132,896)	(124,983)	3,120	242,268	245,388
Total comprehensive income		82,204	(132,896)	(50,692)	87,376	242,268	329,644
Closing balance at 30 June		1,907,077	3,010,079	4,917,156	1,824,873	3,142,975	4,967,848

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Shoalhaven City Council

Statement of Cash Flows
for the year ended 30 June 2025

Original unaudited budget 2025 \$ '000		Actual 2025 \$ '000	Actual 2024 \$ '000
	Notes		
Cash flows from operating activities			
<i>Receipts:</i>			
193,478	Rates and annual charges	191,852	176,559
107,117	User charges and fees	110,298	96,399
8,477	Interest received	9,199	7,182
54,184	Grants and contributions	68,187	175,433
8,642	Bonds, deposits and retentions received	2,639	1,630
5,231	Other	24,823	37,130
<i>Payments:</i>			
(127,716)	Payments to employees	(116,316)	(115,759)
(110,837)	Payments for materials and services	(117,105)	(92,733)
(7,674)	Borrowing costs	(7,538)	(7,248)
(8,580)	Bonds, deposits and retentions refunded	(2,471)	(1,892)
(15,000)	Waste Levy	(8,186)	(14,208)
(5,347)	Other	(17,620)	(52,228)
101,975	Net cash flows from operating activities	137,762	210,265
	G1-1		
Cash flows from investing activities			
<i>Receipts:</i>			
45,000	Sale of investments	131,850	154,901
17,000	Sale of real estate assets	4,680	8,381
2,185	Proceeds from sale of IPPE	12,793	5,222
-	Deferred debtors receipts	1	15
<i>Payments:</i>			
(5,000)	Purchase of investments	(14,979)	(9,750)
-	Acquisition of term deposits	(185,000)	(100,000)
(124,614)	Payments for IPPE	(111,639)	(171,633)
(2,285)	Purchase of real estate assets	(1,475)	451
-	Purchase of intangible assets	(832)	1
-	Deferred debtors and advances made	(3)	(20)
(67,714)	Net cash flows (used in) investing activities	(164,604)	(112,432)
Cash flows from financing activities			
<i>Receipts:</i>			
3,751	Proceeds from borrowings	9,244	15,856
<i>Payments:</i>			
(30,534)	Repayment of borrowings	(27,176)	(19,142)
-	Principal component of lease payments	(121)	(198)
(26,783)	Net cash flows provided from/(used in) financing activities	(18,053)	(3,484)
7,478	Net change in cash and cash equivalents	(44,895)	94,349
-	Cash and cash equivalents at beginning of year	121,780	27,431
7,478	Cash and cash equivalents at end of year	76,885	121,780
	C1-1		

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Shoalhaven City Council

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A About Council and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by Council on 31 October 2025. Council has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the Office of Local Government directs Council to amend the financial statements.

The material accounting policy information related to these consolidated financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993 (Act)* and *Local Government (General) Regulation 2021 (Regulation)*, and the Local Government Code of Accounting Practice and Financial Reporting.

Council is a not-for-profit entity.

The financial statements are presented in Australian dollars and are rounded to the nearest thousand dollars.

Unless otherwise indicated, all amounts disclosed in the financial statements are actual amounts. Specific budgetary amounts have been included for comparative analysis (to actuals) in the following reports and notes:

- Income statement
- Statement of cash flows
- Note B5-1 – Material budget variations

and are clearly marked.

Historical cost convention

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain infrastructure, property, plant and equipment and investment property.

Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Council's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

- (i) fair values of investment properties – refer Note C1-8
- (ii) fair values of infrastructure, property, plant and equipment – refer Note C1-7
- (iii) tip remediation provisions – refer Note C3-5
- (iv) employee benefit provisions – refer Note C3-4.

Significant judgements in applying the Council's accounting policies

- (i) Impairment of receivables - refer note C1-4
- (ii) Determination of whether performance obligations are sufficiently specific and whether the contract is within the scope of AASB 15 *Revenue from Contracts with Customers* and / or AASB 1058 *Income of Not-for-Profit Entities* - refer notes B2-2 to B2-4
- (iii) Assessment of asset impairment - refer note C1-7
- (iv) Determination of the lease term, discount rate (when not implicit in the lease) and whether an arrangement contains a lease - refer to Note C2-1
- (v) Estimated tip remediation provisions - refer Note C3-5
- (vi) Employee benefit provisions - refer Note C3-4

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A1-1 Basis of preparation (continued)

Monies and other assets received by Council

The Consolidated Fund

In accordance with the provisions of Section 409(1) of the Local Government Act 1993 (NSW), all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund has been included in the financial statements of Shoalhaven City Council.

Cash and other assets of the following entities have been included as part of the Consolidated Fund:

- general purpose operations
- water service
- sewer service
- domestic waste management
- southern water services
- mayor's relief fund

The Trust Fund

In accordance with the provisions of Section 411 of the *Local Government Act 1993*, a separate and distinct Trust Fund is maintained to account for all money and property received by Council in trust which must be applied only for the purposes of, or in accordance with, the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these reports.

A separate statement of monies held in the Trust Fund is available for inspection at the council office by any person free of charge.

Volunteer services

Council is supported by a range of volunteers for services including bush care, community care, cultural heritage and tourism and library services. In most instances Council would not purchase the service if it was not provided by volunteers and the overall quantifiable amount of donation is not considered to be material and therefore the value has not been recognised in these financial statements.

New accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations (ie. pronouncements) have been published by the Australian Accounting Standards Board that are not mandatory for the 30 June 2025 reporting period.

None of these standards had a significant impact on reported position or performance.

As at the date of authorisation of these financial statements Council does not consider that any of these new (and still to be applied) standards and interpretations are likely to have a material impact on the Council's future financial statements, financial position, financial performance or disclosure.

New accounting standards adopted during the year

During the year, Council adopted all standards which were mandatorily effective for the first time at 30 June 2025.

None of these standards had a significant impact on reported position or performance.

B Financial Performance

B1 Functions or activities

B1-1 Functions or activities – income, expenses and assets

Income, expenses and assets have been directly attributed to the following functions or activities. Details of those functions or activities are provided in Note B1-2.

	Income		Expenses		Operating result		Grants and contributions		Carrying amount of assets	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	Restated \$ '000	\$ '000	Restated \$ '000	\$ '000	\$ '000	\$ '000	Restated \$ '000
Functions or activities										
Buildings and Property	2,252	1,974	11,879	13,187	(9,627)	(11,213)	165	308	625,971	608,700
Commercial Undertakings	46,280	41,239	45,971	46,272	309	(5,033)	158	282	307,719	303,222
Community and Culture	2,192	3,659	8,076	9,368	(5,884)	(5,709)	1,715	3,017	6,317	11,646
Economic Development	1,473	787	3,632	(7,262)	(2,159)	8,049	1,466	760	7,373	17,809
Environmental Management	8,354	4,872	3,818	3,999	4,536	873	8,352	4,867	3,648	6,802
Fire Protection and Emergency Services	6,576	59,528	5,993	2,982	583	56,546	6,617	59,515	23,867	91,224
Governance and Civic	58	50	8,874	8,429	(8,816)	(8,379)	-	-	-	-
Internal Corporate Services	130,718	132,626	19,965	30,369	110,753	102,257	26,423	32,735	405,322	394,980
Land Use Planning	875	849	4,070	3,461	(3,195)	(2,612)	178	186	421	645
Open Space, Sport and Recreation	2,411	4,671	21,866	26,260	(19,455)	(21,589)	1,739	4,206	149,174	145,770
Regulatory Services	8,720	7,709	19,366	19,010	(10,646)	(11,301)	115	184	764	722
Roads and Transport	40,658	26,760	60,011	62,658	(19,353)	(35,898)	42,694	26,530	1,890,111	2,056,502
Waste and Recycling Program	52,060	47,934	38,218	44,496	13,842	3,438	217	250	98,363	85,034
Water and Sewer Services	116,095	106,820	92,692	91,990	23,403	14,830	6,819	13,864	1,694,059	1,569,924
Total functions and activities	418,722	439,478	344,431	355,219	74,291	84,259	96,658	146,704	5,213,109	5,292,980

B1-2 Components of functions or activities

Details relating to the Council's functions or activities as reported in B1-1 are as follows:

Buildings and Property

Management, operations, maintenance and construction of community, residential, commercial and corporate buildings and property.

Commercial Undertakings

Management, operations, maintenance and construction of the category 1 and category 2 business units: bereavement services, entertainment centre, mechanical services, aquatic recreation facilities, Holiday Haven tourist parks.

Community and Culture

Community services, arts centre operations and maintenance, family day care, library operations, maintenance and capital, tourism and events.

Economic Development

Promotion of economic development within the Shoalhaven and the construction and sale of industrial land.

Environmental Management

Maintenance and capital expenditure on coastal areas, estuaries, floodplains, natural areas and noxious weeds.

Fire Protection and Emergency Services

Emergency services levy payment, Rural Fire Service maintenance and station construction and emergency events, Red Fleet maintenance and depreciation.

Governance and Civic

Chief Executive Officer's duties, customer service, councillors, council meetings, elections, governance and council donations.

Internal Corporate Services

Asset planning and development management, financial planning and management, internal fleet management, human resources and organisation development, information technology, insurance and risk management and other management and support provided to the organisation.

Land Use Planning

Strategic planning for town planning and social and infrastructure planning.

Open Space, Sport and Recreation

Management, operations, maintenance and construction of recreation areas (active and passive), tree management and beach patrol.

Regulatory Services

Development, building, regulatory compliance (including rangers), companion animals, environmental and public health regulations.

Roads and Transport

Management, operations, maintenance and construction of roads, car parks, footpaths, stormwater, street lighting, streetscapes, traffic management and waterway infrastructure.

Waste and Recycling Program

Domestic waste management and land fill and transfer station operation.

Water and Sewer Services

Management, operations, maintenance and construction of water and sewer infrastructure.

B2 Sources of income

B2-1 Rates and annual charges

	2025 \$ '000	2024 \$ '000
Ordinary rates		
Residential	86,364	81,992
Farmland	2,228	2,187
Business	5,866	5,614
Less: pensioner rebates	(2,029)	(2,041)
Rates levied to ratepayers	92,429	87,752
Pensioner rate subsidies received	1,050	1,063
Total ordinary rates	93,479	88,815
Special rates		
Town improvement	19	18
Town planning	448	451
Total special rates	467	469
Annual charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)		
Domestic waste management services	32,627	29,924
Stormwater management services	1,187	1,176
Water supply services	8,035	4,869
Sewerage services	57,206	52,573
Waste management services (non-domestic)	1,768	1,654
Less: pensioner rebates (mandatory)	(2,692)	(2,646)
Annual charges levied	98,131	87,550
Pensioner annual charges subsidies received:		
– Water	488	472
– Sewerage	465	464
– Domestic waste management	417	408
Total annual charges	99,501	88,894
Total rates and annual charges	193,447	178,178

Council has used 2022 year valuations provided by the NSW Valuer General in calculating its rates.

Material accounting policy information

Rates and annual charges are recognised as revenue at the beginning of the rating period to which they relate. Prepaid rates are recognised as a financial liability until the beginning of the rating period.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates and are recognised within the underlying revenue item based on their substance.

B2-2 User charges and fees

	2025 \$ '000	2024 \$ '000
User charges		
Water supply services	29,184	21,469
Sewerage services	5,130	4,717
Waste management services (non-domestic)	16,609	15,086
Total user charges	50,923	41,272
Fees		
Cemeteries	1,889	2,079
Communication charges	579	3,015
Entertainment centre	2,171	2,168
Family day care	34	8
Health licence fees	60	99
Leaseback fees – Council vehicles	1,746	1,681
Library	202	192
Tourism	56	58
Animal charges	291	287
Swimming / leisure centres	6,736	6,256
Food inspection fees	313	276
Hire of council property	1,010	752
Tourist parks	33,730	31,308
Other	334	301
Planning and building regulation	5,911	5,101
Private works - s67	3,665	2,276
Section 10.7 certificates (EPA Act)	662	583
Section 603 certificates	293	264
Total fees	59,682	56,704
Total user charges and fees	110,605	97,976
Timing of revenue recognition for user charges and fees		
User charges and fees recognised over time	6,736	6,256
User charges and fees recognised at a point in time	103,869	91,720
Total user charges and fees	110,605	97,976

Material accounting policy information

Revenue arising from user charges and fees is recognised when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

The performance obligation relates to the specific services which are provided to the customers and generally the payment terms are within 30 days of the provision of the service or in some cases such as caravan parks, the customer is required to pay on arrival. There is no material obligation for Council in relation to refunds or returns.

Where an upfront fee is charged such as membership fees for the leisure centre the fee is recognised on a straight-line basis over the expected life of the membership. Licences granted by Council are all either short-term or low value and all revenue from licences is recognised at the time that the licence is granted rather than the term of the licence.

B2-3 Other revenues

	2025 \$ '000	2024 \$ '000
Commissions and agency fees	11	11
Credit card service fees	195	95
Discounts received	15	18
Energy Saving Certificates	218	–
Event & Film application fees	30	–
Fines – other	956	948
Fines – parking	990	1,030
Fuel tax credit	647	429
Insurance claims recoveries	429	55
Legal fees recovery	327	201
Miscellaneous sales	48	16
Library – other councils	15	16
Recovery of other costs	469	1,179
Regional Gallery public programs	38	–
Waste recycling - Container Deposit Scheme	323	–
Sponsorships	57	72
Other	374	1,447
Total other revenue	5,142	5,517
Timing of revenue recognition for other revenue		
Other revenue recognised over time	–	–
Other revenue recognised at a point in time	5,142	5,517
Total other revenue	5,142	5,517

Material accounting policy information for other revenue

Where the revenue is earned for the provision of specified goods / services under an enforceable contract, revenue is recognised when or as the obligations are satisfied.

Statutory fees and fines are recognised as revenue when the service has been provided, the payment is received or when the penalty has been applied, whichever occurs first.

Other revenue is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

B2-4 Grants and contributions

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
General purpose grants and non-developer contributions (untied)				
General purpose (untied)				
Current year allocation				
Financial assistance	2,381	593	-	-
Payment in advance - future year allocation				
Financial assistance ¹	8,116	13,127	-	-
Amount recognised as income during current year	10,497	13,720	-	-
Special purpose grants and non-developer contributions (tied)				
Cash contributions				
Previously specific grants:				
Bushfire and emergency services	1,230	493	3,850	1,130
Community care	1,236	1,493	-	102
Economic development	545	61	968	4,066
Environmental programs	984	1,441	396	590
Heritage and cultural	21	-	-	-
Library	592	-	-	-
LIRS subsidy & Low Cost Loan Initiative	194	236	-	-
Noxious weeds	210	285	-	-
Recreation and culture	118	568	4,919	3,624
Sewerage services	-	-	965	3,275
Storm/flood damage	2,149	608	17,824	60,097
Street lighting	281	275	-	-
Transport (other roads and bridges funding)	227	458	7,473	18,573
Water supplies	-	-	348	554
Transport (roads to recovery)	-	-	-	3,362
Waste Management	-	-	411	-
Other specific grants	15	462	-	512
Previously contributions:				
Transport for NSW contributions (regional roads, block grant)	2,826	1,587	-	395
Other contributions	-	259	-	-
Total special purpose grants and non-developer contributions – cash	10,628	8,226	37,154	96,280
Non-cash contributions				
Sewerage (excl. section 64 contributions)	-	-	3,262	3,443
Other	-	-	18,143	2,253
Water supplies (excl. section 64 contributions)	-	-	1,951	2,740
Total other contributions – non-cash	-	-	23,356	8,436
Total special purpose grants and non-developer contributions (tied)	10,628	8,226	60,510	104,716
Total grants and non-developer contributions	21,125	21,946	60,510	104,716
Comprising:				
– Commonwealth funding	12,188	15,765	2,491	6,842
– State funding	8,816	6,118	34,549	89,227
– Other funding	121	63	23,470	8,647
	21,125	21,946	60,510	104,716

(1) \$8.116m of the 2025 - 2026 Financial Assistance Grant from the Commonwealth Government was received by Council in June 2025 and hence is reported as 2024 - 2025 income although it relates to 2025 - 2026 financial year.

Shoalhaven City Council | Notes to the Financial Statements 30 June 2025

B2-4 Grants and contributions (continued)

Developer contributions

	Notes	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Developer contributions: (s7.4 & s7.11 - EP&A Act, s64 of the LGA):					
Cash contributions					
S 7.11 – contributions towards amenities/services	G5	-	-	9,573	10,582
S 64 – water supply contributions		-	-	2,259	5,659
S 64 – sewerage service contributions		-	-	3,191	3,801
Total developer contributions – cash		-	-	15,023	20,042
Total developer contributions		-	-	15,023	20,042
Total grants and contributions		21,125	21,946	75,533	124,758
Timing of revenue recognition					
Grants and contributions recognised over time		10,548	13,439	37,154	94,251
Grants and contributions recognised at a point in time		10,577	8,507	38,379	30,507
Total grants and contributions		21,125	21,946	75,533	124,758

continued on next page ...

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B2-4 Grants and contributions (continued)

Unspent grants and contributions

Certain grants and contributions are obtained by Council on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

	Operating 2025 \$ '000	Operating 2024 \$ '000	Capital 2025 \$ '000	Capital 2024 \$ '000
Unspent grants and contributions				
Unspent funds at 1 July	22,845	7,079	15,726	22,474
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	83	1,210	3	28
Add: Funds received and not recognised as revenue in the current year	1,177	20,568	10,815	6,799
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(1,793)	(5,272)	(7,712)	(11,047)
Less: Funds received in prior year but revenue recognised and funds spent in current year	(4,937)	(740)	(6,429)	(2,528)
Unspent funds at 30 June	17,375	22,845	12,403	15,726
Contributions				
Unspent funds at 1 July	-	-	37,630	36,795
Add: contributions recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	16,326	6,495
Less: contributions recognised as revenue in previous years that have been spent during the reporting year	-	-	(12,570)	(5,660)
Unspent contributions at 30 June	-	-	41,386	37,630

Material accounting policy information

Grants and contributions – enforceable agreement with sufficiently specific performance obligations

Grant and contribution revenue from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Capital grants

Capital grants received by Council under an enforceable contract for the acquisition or construction of infrastructure, property, plant and equipment to identified specifications which will be under Council's control on completion are recognised as revenue as and when the obligation to construct or purchase is completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project.

For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

B2-4 Grants and contributions (continued)

Developer contributions

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979* (EP&A Act).

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and, accordingly, would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required, but Council may apply contributions according to the priorities established in work schedules for the contribution plan.

Other grants and contributions

Assets, including cash, received from other grants and contributions are recognised at fair value when the asset is received. Council considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

B2-5 Interest and investment income

	2025 \$ '000	2024 \$ '000
Interest on financial assets measured at amortised cost		
– Overdue rates and annual charges (incl. special purpose rates)	1,275	970
– Cash and investments	9,746	6,599
Amortisation of premiums and discounts		
– Interest free (and interest reduced) loans provided	1	2
Total interest and investment income	11,022	7,571

B2-6 Other income

	2025 \$ '000	2024 \$ '000
Fair value increment on investments through profit and loss	95	2,068
Fair value increment on investment properties	195	–
Rental income - investment property	287	280
Rental income - other	1,271	1,184
Total other income	1,848	3,532

B3 Costs of providing services

B3-1 Employee benefits and on-costs

	2025 \$ '000	2024 \$ '000
Salaries and wages	90,524	90,734
Employee termination costs	1,251	–
Employee leave entitlements (ELE)	15,629	16,942
Superannuation	12,222	11,639
Workers' compensation insurance	1,866	1,324
Workers' compensation provision adjustment	48	807
Fringe benefit tax (FBT)	701	789
Payroll tax	1,361	1,125
Other	633	833
Total employee costs	124,235	124,193
Less: capitalised costs	(9,243)	(9,690)
Total employee costs expensed	114,992	114,503

Material accounting policy information

Employee benefit expenses are recorded when the service has been provided by the employee.

Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Superannuation plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a defined benefit plan under the Local Government Superannuation Scheme, however, sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Note E3-1 for more information.

B3-2 Materials and services

	Notes	2025 \$ '000	2024 \$ '000
Raw materials and consumables		18,827	18,563
Contractor costs and consultancy costs		50,885	52,469
Audit Fees	F2-1	319	244
Councillor and Mayoral fees and associated expenses	F1-2	775	814
Advertising		1,001	1,453
Bank charges		890	847
Election expenses		895	–
Computer software, equipment and maintenance		5,005	5,417
Expenses from leases of low value assets		476	455
Fuel		3,332	3,434
Insurance		4,192	4,351
Legal expenses		1,966	2,346
Light, power and heating		8,179	7,992
Motor vehicle registrations		754	698
Postage		744	546
Printing and stationery		388	383
Street lighting		1,463	1,870
Subscriptions and publications		998	1,152
Telephone and communications		411	578
Training costs (other than salaries and wages)		732	908
Travel expenses		201	231
Valuation fees		587	635
Other expenses		1,153	1,442
Total materials and services		104,173	106,828

Material accounting policy information

Expenses are recorded on an accruals basis as the Council receives the goods or services.

Software-as-a-Service (SaaS) arrangement

A SaaS arrangement is a service contract that provides Council with access to TechnologyOne's application software for the life of the contract. Costs incurred to configure or customise, and the ongoing access fees, are recognised as operating expenses when the services are received.

B3-3 Borrowing costs

	2025 \$ '000	2024 \$ '000
Interest on loans	7,279	7,174
Interest on advances	6	8
Other	112	–
Fair value adjustments on recognition of advances and deferred debtors		
– Interest free (or favourable) loans and advances made by Council	4	22
Total borrowing costs expensed	7,401	7,204

B3-4 Depreciation, amortisation and impairment of non-financial assets

		2025	2024
	Notes	\$ '000	Restated \$ '000
Depreciation and amortisation			
Infrastructure, property, plant and equipment	C1-7	97,202	92,475
Intangible assets	C1-9	113	132
Total depreciation and amortisation costs		97,315	92,607
Total depreciation, amortisation and impairment of non-financial assets		97,315	92,607

Material accounting policy information

Depreciation and amortisation

Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives. Useful lives are included in Note C1-7 for IPPE assets and Note C1-9 for intangible assets.

Impairment of non-financial assets

Council assets held at fair value that are not held primarily for their ability to generate net cash flow, and that are deemed to be specialised, are not tested for impairment since these assets are assessed on an annual basis to ensure that the carrying amount is not materially different from fair value and therefore an impairment loss would be captured during this assessment.

Intangible assets not yet available for use, are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired.

Other non-financial assets that do not meet the criteria above are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement.

B3-5 Other expenses

		2025	2024
	Notes	\$ '000	\$ '000
Impairment of receivables			
Other		273	1,764
Total impairment of receivables	C1-4	273	1,764
Fair value decrement on investment properties			
Fair value decrement on investment properties		–	72
Total fair value decrement on investment properties	C1-8	–	72
Other			
Contributions/levies to other levels of government			
– NSW fire brigade levy		509	706
– NSW rural fire service levy		1,685	1,712
– State Emergency Services levy		561	505
– Waste levy		8,186	14,208
– Other contributions/levies		2,070	2,016
Donations, contributions and assistance to other organisations (Section 356)		343	698
Total other		13,354	19,845
Total other expenses		13,627	21,681

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B3-5 Other expenses (continued)

Material accounting policy information

Other expenses are recorded on an accruals basis when Council has an obligation for the expenses.

Impairment expenses are recognised when identified.

B4 Gains or losses

B4-1 Gain or loss from the disposal, replacement and de-recognition of assets

		2025	2024
	Notes	\$ '000	Restated \$ '000
Gain (or loss) on disposal of infrastructure, property, plant and equipment			
Proceeds from disposal	C1-7	7,292	5,219
Less: carrying amount of assets sold/written off		(18,010)	(25,541)
Gain (or loss) on disposal		(10,718)	(20,322)
Gain (or loss) on disposal of real estate assets held for sale			
Proceeds from disposal – real estate assets	C1-5	4,680	8,381
Less: carrying amount of real estate assets sold/written off		(1,638)	(468)
Gain (or loss) on disposal		3,042	7,913
Gain (or loss) on disposal of investments			
Proceeds from disposal/redemptions/maturities – investments	C1-2	8,864	2,500
Less: carrying amount of investments sold/redeemed/matured		(8,851)	(2,490)
Gain (or loss) on disposal		13	10
Gain (or loss) on disposal of non-current assets classified as 'held for sale'			
Proceeds from disposal – non-current assets 'held for sale'	C1-6	5,501	3
Less: carrying amount of 'held for sale' assets sold/written off		(4,761)	–
Gain (or loss) on disposal		740	3
Net gain (or loss) from disposal of assets		(6,923)	(12,396)

Material accounting policy information

Gains and losses on disposals are determined by comparing proceeds with carrying amount. The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is de-recognised.

B5 Performance against budget

B5-1 Material budget variations

Council's original budget was adopted by the Council on 24 June 2024 and is not required to be audited. The original projections on which the budget was based have been affected by a number of factors. These include state and federal government decisions, including new grant programs, changing economic activity, environmental factors, and by decisions made by Council.

While these General Purpose Financial Statements include the original budget adopted by Council, the Act requires Council to review its financial budget on a quarterly basis, so it is able to manage the variation between actuals and budget that invariably occur during the year.

Material variations of more than 10% between original budget and actual results or where the variance is considered material by nature are explained below.

Variation Key: **F** = Favourable budget variation, **U** = Unfavourable budget variation.

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----	
Revenues				
Capital grants and contributions	31,823	75,533	43,710	137% F
The favourable variance is primarily due to contributed assets and Natural Disaster Recovery Funding which was not budgeted. The increase in funding in Natural Disasters is due to the significant costs incurred by Council to remediate the landslip damage caused by the March 2022 and June 2022 storm events.				
Interest and investment income	8,477	11,022	2,545	30% F
The favourable variance is consistent with higher than anticipated rates of interest received on investments throughout the financial year. Average cash on hand balances were also higher than originally budgeted particularly in Water and Sewer Funds, and Council's externally restricted Developer Contributions.				
Net gains from disposal of assets	6,099	-	(6,099)	(100)% U
Budgeted and anticipated gains on disposal of real estate assets were offset by losses on disposal of IPP&E - refer to B4-1 note.				
Other income	-	1,848	1,848	∞ F
Actual amount represents property rental income received throughout the financial year which was budgeted under Other revenues.				
Expenses				
Employee benefits and on-costs	127,716	114,992	12,724	10% F
The favourable variance is mainly due to vacancies. Essential budgeted positions were deliberately kept vacant during the financial year in order to generate savings and create space in the budget to ensure Council's commitment to cut \$7m in costs (with a large proportion of that amount relating to wages) during the 2025/26 year could be met.				
Other expenses	20,347	13,627	6,720	33% F
The favourable variance in other expenses is mainly due to the reduced Waste Levy imposed throughout the 2025 financial year. Claims were made to the EPA during 2025 for overpayments charged in the 2023 and 2024 financial years, which were ultimately refunded, reducing the Waste Levy costs for 2025.				
Net losses from disposal of assets	-	6,923	(6,923)	∞ U
Budgeted and anticipated gains on disposal of real estate assets were offset by losses on disposal of IPP&E - refer to B4-1 note.				
Statement of cash flows				
Cash flows from operating activities	101,975	137,762	35,787	35% F
The favourable variance is mainly due to underspend in employee costs, materials and services, and one-off Waste Levy refunds.				

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B5-1 Material budget variations (continued)

\$ '000	2025 Budget	2025 Actual	2025 ----- Variance -----		
Cash flows from investing activities	(67,714)	(164,604)	(96,890)	143%	U
The variance from investing activities is due to the volume of investments that were purchased and sold during the year with more cash available to be invested.					
Cash flows from financing activities	(26,783)	(18,053)	8,730	(33)%	F
The favourable variance is due to Council's decision not to make additional voluntary repayments against existing borrowings as originally budgeted.					

C Financial position

C1 Assets we manage

C1-1 Cash and cash equivalents

	2025 \$ '000	2024 \$ '000
Cash on hand and at bank	76,784	119,351
Deposits at call	101	2,429
Total cash and cash equivalents	76,885	121,780

Reconciliation of cash and cash equivalents

Total cash and cash equivalents per Statement of Financial Position	76,885	121,780
Balance as per the Statement of Cash Flows	76,885	121,780

Material accounting policy information

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value; and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Statement of Financial Position.

C1-2 Financial investments

	2025	2025	2024	2024
	Current	Non-current	Current	Non-current
	\$ '000	\$ '000	\$ '000	\$ '000
Financial assets at fair value through the profit and loss				
Government and semi-government bonds	2,000	–	5,000	–
NCD's, FRN's (with maturities > 3 months)	37,691	–	31,454	–
Total	39,691	–	36,454	–
Debt securities at amortised cost				
Term deposits	121,400	3,000	47,400	12,000
Total	121,400	3,000	47,400	12,000
Total financial investments	161,091	3,000	83,854	12,000

Material accounting policy information

Financial instruments are recognised initially on the date that the Council becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, Council classifies its financial assets into the following categories – those measured at:

- amortised cost
- fair value through profit and loss (FVTPL)
- fair value through other comprehensive income – equity instrument (FVOCI-equity)

Financial assets are not reclassified subsequent to their initial recognition.

Amortised cost

Council's financial assets measured at amortised cost comprise trade and other receivables, term deposits and cash and cash equivalents in the Statement of Financial Position. Term deposits with an initial term of more than 3 months are classified as investments rather than cash and cash equivalents.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, impairment and gains or loss on de-recognition are recognised in profit or loss.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss.

Net gains or losses, including any interest or dividend income, are recognised in profit or loss.

C1-3 Restricted and allocated cash, cash equivalents and investments

	2025 \$ '000	2024 \$ '000
(a) Externally restricted cash, cash equivalents and investments		
Total cash, cash equivalents and investments	240,976	217,634
Less: Externally restricted cash, cash equivalents and investments	(191,645)	(183,459)
Cash, cash equivalents and investments not subject to external restrictions	49,331	34,175
External restrictions		
External restrictions included in cash, cash equivalents and investments above comprise:		
Specific purpose unexpended loans – general	28,084	35,859
Specific purpose unexpended grants – general fund	16,301	22,215
Specific purpose unexpended grants – water fund	180	433
Specific purpose unexpended grants – sewer fund	13,094	14,059
Self insurance claims	6,679	6,675
Water fund	36,439	32,807
Sewer fund	31,077	21,434
Developer contributions – general	30,293	25,428
Developer contributions – water fund	11,095	12,202
Specific purpose unexpended grants (recognised as revenue) – general fund	203	1,864
Domestic waste management/Commercial waste management	16,759	9,205
Stormwater management	354	249
Other Special Levies	1,087	1,029
Total external restrictions	191,645	183,459

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by Council due to a restriction placed by legislation or third-party contractual agreement.

C1-3 Restricted and allocated cash, cash equivalents and investments (continued)

	2025	2024
	\$ '000	\$ '000

(b) Internal allocations

Internal allocations

At 30 June, Council has internally allocated funds to the following:

Arts Collection	45	45
Coastal Management	673	399
Committed Capital Works	3,684	1,416
Communication Towers	6,098	4,708
Critical Asset Compliance	268	268
Deposits, retentions and bonds	4,542	4,506
Dog off leash	114	48
Economic Development Projects	388	129
Employees leave entitlement	5,880	5,880
Financial Assistance Grant	8,116	3,027
Financial Sustainability Review	4,057	–
General Insurance	472	240
Jetty Licensing	19	19
Land Development Reserve	4,582	7,057
Plant and Vehicle Replacement	3,856	674
Plant Replacement - Cemeteries	100	79
Renewal Energy Reserve	422	235
S7.11 recoupment funds	2,399	2,318
Shoalhaven Foreshore Development	853	916
Southern water services	503	–
Sporting Facilities	305	268
Strategic Projects	116	30
Strategic Property Acquisition	1,839	1,913
Total internal allocations	49,331	34,175

Cash, cash equivalents and investments not subject to external restrictions may be internally allocated by resolution or policy of the elected Council.

At 30 June 2025, Council had spent \$8.1m (30 June 2024: \$10.1m) in grants spent in advance. This receivable is reflected in Note C1-4 Receivables (Government grants and subsidies). In accordance with Council's adopted Liquidity Contingency Plan, Council is able to utilise its internal restrictions to ensure that available funds will be sufficient to meet operational needs.

Council has utilised a portion of the Land Development and S7.11 recoupment internal restrictions to fund the grants spent in advance at 30 June 2025. The full value of the Land Development and S7.11 recoupment internal restrictions would have been \$8.8m and \$4.9m respectively had they not been used to fund grants spent in advance.

	2025	2024
	\$ '000	\$ '000

(c) Unrestricted and unallocated

Total unrestricted and unallocated cash, cash equivalents and investments	–	–
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C1-4 Receivables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Rates and annual charges	15,216	–	8,530	4,758
Interest and extra charges	2,513	–	464	1,733
User charges and fees	12,766	–	9,685	656
Accrued revenues				
– Interest on investments	2,922	–	1,416	–
– Other income accruals	891	–	–	–
Deferred debtors	8	15	2	22
Government grants and subsidies	8,094	–	10,109	–
Net GST receivable	939	–	–	–
Other debtors	56	–	684	–
Total	43,405	15	30,890	7,169
Less: provision for impairment				
Rates and annual charges	(62)	–	(82)	–
User charges and fees	(1,248)	–	(980)	–
Total provision for impairment – receivables	(1,310)	–	(1,062)	–
Total net receivables	42,095	15	29,828	7,169

Material accounting policy information

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, and when estimating ECL, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience and informed credit assessment, and including forward-looking information.

When considering the ECL for rates debtors, Council takes into account that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rates debtors, Council uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Council uses the presentation that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Council in full, without recourse by the Council to actions such as realising security (if any is held) or
- the financial assets (for non-rates debtors) are more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the entity in accordance with the contract, and the cash flows expected to be received. This is applied using a probability weighted approach.

On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Council uses the simplified approach for trade receivables where the expected lifetime credit losses are recognised on day 1.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Council writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings, or when the receivables are over 2 years past due, whichever occurs first.

None of the receivables that have been written off are subject to enforcement activity.

Where the Council renegotiates the terms of receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

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C1-4 Receivables (continued)

Rates and annual charges outstanding are secured against the property.

C1-5 Inventories

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
(i) Inventories at cost				
Real estate for resale	1,067	3,582	2,586	2,226
Stores and materials	2,149	–	2,151	–
Total inventories at cost	3,216	3,582	4,737	2,226
Total inventories	3,216	3,582	4,737	2,226

Material accounting policy information

Raw materials and stores, work in progress and finished goods

Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on the basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for resale is stated at the lower of cost and net realisable value. Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development. When development is completed, borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

C1-6 Non-current assets classified as held for sale

	2025 Current \$ '000	2024 Current \$ '000
Non-current assets held for sale		
Land	7,166	7,938
Buildings	415	1,356
Total non-current assets classified as held for sale	7,581	9,294

Details of assets

Ten parcels of land (one of which contains a building) have been advertised for sale.

Material accounting policy information

Non-current assets (or disposal groups) are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use and are measured at the lower of their carrying amount and fair value less costs to sell.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

C1-7 Infrastructure, property, plant and equipment

By aggregated asset class	At 1 July 2024			Asset movements during the reporting period								At 30 June 2025		
	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals ¹	Additions new assets	Carrying value of disposals	Depreciation expense	WIP Capitalised	Adjustments and transfers	Revaluation decrements/impairment to equity (ARR)	Revaluation increments to equity (ARR)	Gross carrying amount	Accumulated depreciation and impairment	Net carrying amount
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	314,558	–	314,558	–	85,980	–	–	(96,631)	(52)	–	–	303,856	–	303,856
Plant and equipment	107,117	(46,209)	60,908	9,842	597	(4,509)	(10,839)	5,455	283	–	–	108,074	(46,337)	61,737
Rural Fire Service Red Fleet	26,722	(25,415)	1,307	–	604	–	(528)	–	–	–	–	27,264	(25,881)	1,383
Office equipment	14,360	(13,219)	1,141	–	6	–	(371)	619	–	–	–	14,968	(13,573)	1,395
Furniture and fittings	3,564	(2,112)	1,452	–	100	–	(229)	60	–	–	–	3,723	(2,340)	1,383
Land:														
– Crown land	221,887	–	221,887	–	–	–	–	–	–	–	503	222,390	–	222,390
– Operational land	247,852	–	247,852	–	10	(2,180)	–	845	(3,040)	–	4,427	247,914	–	247,914
– Community land	264,672	–	264,672	–	–	–	–	157	459	–	165	265,453	–	265,453
– Land under roads post 30/6/08	1,726	–	1,726	–	–	(1)	–	472	(7)	–	2,506	4,696	–	4,696
Land improvements – non-depreciable	51,616	(22)	51,594	–	–	(2,681)	–	4,087	(25)	–	1,410	54,407	(22)	54,385
Land improvements – depreciable	20,741	(5,955)	14,786	–	12	–	(597)	168	–	–	562	21,489	(6,558)	14,931
Infrastructure:														
– Buildings – non-specialised	1,500	(7)	1,493	–	–	(987)	(1)	1,312	(325)	–	22	1,521	(7)	1,514
– Buildings – specialised	578,914	(196,213)	382,701	–	548	(1,194)	(10,476)	2,591	(373)	–	30,533	610,158	(205,830)	404,328
– Other structures	145,106	(57,606)	87,500	79	74	(269)	(3,072)	1,172	(524)	–	7,707	153,041	(60,374)	92,667
– Roads	1,758,681	(554,795)	1,203,886	216	3,523	(1,940)	(27,220)	1,034	(2,511)	(391,563)	–	1,353,963	(568,538)	785,425
– Bridges	146,669	(58,808)	87,861	–	–	(257)	(2,176)	2,248	66	–	4,026	152,300	(60,532)	91,768
– Footpaths	125,836	(30,038)	95,798	154	943	(10)	(2,128)	3,614	(881)	(6,181)	–	120,835	(29,526)	91,309
– Bulk earthworks	348,619	(1,364)	347,255	37	1,036	(248)	–	459	1,988	–	151,258	501,785	–	501,785
– Stormwater drainage	327,912	(117,729)	210,183	98	13,663	(803)	(3,537)	5,162	335	–	9,019	355,249	(121,128)	234,121
– Water supply network	976,855	(451,702)	525,153	1,519	5,472	(1,391)	(13,709)	23,733	(14)	–	24,692	1,029,177	(463,722)	565,455
– Sewerage network	1,083,811	(316,435)	767,376	4,819	4,378	(944)	(16,696)	33,806	45	–	27,926	1,151,704	(330,994)	820,710
– Swimming pools	41,479	(19,142)	22,337	–	–	–	(735)	–	1,061	–	2,291	44,946	(19,992)	24,954
– Other open space/recreation	88,287	(28,721)	59,566	25	649	(535)	(3,201)	9,280	491	–	4,773	103,681	(32,633)	71,048
– Other infrastructure	65,122	(28,252)	36,870	–	90	(61)	(1,147)	–	(31)	–	941	66,216	(29,554)	36,662
Other assets:														
– Library books	2,414	(1,509)	905	–	401	–	(432)	357	–	–	–	3,173	(1,942)	1,231
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	5,731	(2,097)	3,634	127	–	–	(108)	–	–	–	–	5,858	(2,205)	3,653
Total infrastructure, property, plant and equipment	6,971,751	(1,957,350)	5,014,401	16,916	118,086	(18,010)	(97,202)	–	(3,055)	(397,744)	272,761	6,927,841	(2,021,688)	4,906,153

(1) Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

C1-7 Infrastructure, property, plant and equipment (continued)

By aggregated asset class	At 1 July 2023			Asset movements during the reporting period								At 30 June 2024		
	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated	Additions renewals	Additions new assets	Carrying value of disposals Restated	Depreciation expense	WIP Capitalised	Adjustments and transfers	Revaluation decrements/impairment to equity (ARR)	Revaluation increments to equity (ARR) Restated	Gross carrying amount Restated	Accumulated depreciation and impairment Restated	Net carrying amount Restated
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Capital work in progress	218,617	–	218,617	–	154,023	(423)	–	(57,657)	–	–	–	314,558	–	314,558
Plant and equipment	99,500	(42,909)	56,591	–	17,313	(2,477)	(10,280)	–	(239)	–	–	107,117	(46,209)	60,908
Rural Fire Services Red Fleet	27,484	(24,980)	2,504	–	–	(435)	(762)	–	–	–	–	26,722	(25,415)	1,307
Office equipment	14,352	(12,671)	1,681	–	–	–	(548)	8	–	–	–	14,360	(13,219)	1,141
Furniture and fittings	5,096	(2,995)	2,101	–	–	(5)	(250)	–	(393)	–	–	3,564	(2,112)	1,452
Land:														
– Crown land	193,745	–	193,745	–	–	(1,717)	–	–	–	–	29,859	221,887	–	221,887
– Operational land	277,488	–	277,488	–	–	(55)	–	–	(6,713)	(22,867)	–	247,852	–	247,852
– Community land	270,537	–	270,537	–	37	(14)	–	–	–	(5,888)	–	264,672	–	264,672
– Land under roads (post 30/6/08)	1,319	–	1,319	–	–	–	–	405	–	–	2	1,726	–	1,726
Land improvements – non-depreciable	50,320	(22)	50,298	–	–	(1,539)	–	382	32	–	2,422	51,616	(22)	51,594
Land improvements – depreciable	17,524	(5,558)	11,966	–	597	(552)	(544)	486	1,893	–	941	20,741	(5,955)	14,786
Infrastructure:														
– Buildings – non-specialised	1,878	(124)	1,754	–	–	–	(36)	12	(284)	–	49	1,500	(7)	1,493
– Buildings – specialised	514,991	(143,900)	371,091	–	170	–	(10,446)	15,907	2,072	–	3,907	578,914	(196,213)	382,701
– Other structures	140,159	(56,629)	83,530	–	436	(618)	(2,841)	3,935	(3,606)	–	6,665	145,106	(57,606)	87,500
– Roads	1,669,947	(529,178)	1,140,769	–	4,155	(2,440)	(25,618)	9,113	206	–	77,703	1,758,681	(554,795)	1,203,886
– Bridges	140,545	(57,866)	82,679	–	88	(478)	(2,049)	917	(76)	–	6,780	146,669	(58,808)	87,861
– Footpaths	120,530	(27,953)	92,577	–	963	(994)	(2,085)	399	(52)	–	4,990	125,836	(30,038)	95,798
– Bulk earthworks (non-depreciable)	335,898	(1,364)	334,534	–	–	(4,997)	–	1,357	–	–	16,360	348,619	(1,364)	347,255
– Stormwater drainage	311,812	(114,919)	196,893	–	202	(953)	(3,303)	1,949	18	–	15,376	327,912	(117,729)	210,183
– Water supply network	929,471	(446,977)	482,494	–	2,740	(1,849)	(12,669)	7,492	262	–	46,683	976,855	(451,702)	525,153
– Sewerage network	1,026,823	(307,025)	719,798	–	3,425	(884)	(15,610)	10,673	84	–	49,890	1,083,811	(316,435)	767,376
– Swimming pools	39,305	(18,469)	20,836	–	–	–	(673)	108	–	–	2,066	41,479	(19,142)	22,337
– Other open space/recreational assets	87,102	(28,566)	58,536	–	530	(4,948)	(3,074)	4,456	41	–	4,025	88,287	(28,721)	59,566
– Other infrastructure	63,863	(27,411)	36,452	–	–	(163)	(1,118)	58	42	–	1,599	65,122	(28,252)	36,870
Other assets:														
– Library books	2,783	(1,413)	1,370	–	–	–	(466)	–	–	–	–	2,414	(1,509)	905
Reinstatement, rehabilitation and restoration assets (refer Note C3-5):														
– Tip assets	5,510	(1,994)	3,516	221	–	–	(103)	–	–	–	–	5,731	(2,097)	3,634
Total infrastructure, property, plant and equipment	6,566,599	(1,852,923)	4,713,676	221	184,679	(25,541)	(92,475)	–	(6,713)	(28,755)	269,317	6,971,751	(1,957,350)	5,014,401

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C1-7 Infrastructure, property, plant and equipment (continued)

Material accounting policy information

Initial recognition of infrastructure, property, plant and equipment (IPPE)

IPPE is measured initially at cost. Cost includes the fair value of the consideration given to acquire the asset (net of discounts and rebates) and any directly attributable cost of bringing the asset to working condition for its intended use (inclusive of import duties and taxes).

When infrastructure, property, plant and equipment is acquired by Council at significantly below fair value, the assets are initially recognised at their fair value at acquisition date.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Income Statement during the financial period in which they are incurred.

Useful lives of IPPE

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives as follows:

Plant and equipment	Years	Other equipment	Years
Office equipment	5 to 10	Playground equipment	15 to 20
Office furniture	10 to 20	Benches, seats etc.	20
Computer equipment	4		
Vehicles	5 to 8	Buildings	
Heavy plant/road making equipment	5 to 8	Buildings: Masonry	50 to 170
Other plant and equipment	5 to 15	Buildings: Other	20 to 40
		Stormwater assets	
Water and sewer assets		Drains	80 to 100
Dams and reservoirs	80 to 100	Culverts	50 to 80
Bores	20 to 40	Flood control structures	80 to 100
Reticulation pipes: PVC	70 to 80		
Reticulation pipes: other	25 to 75	Library Books	5
Pumps and telemetry	15 to 20		
		Other infrastructure assets	
Transportation assets		Bulk earthworks	indefinite
Sealed roads: Wearing Surface	12 to 50	Swimming pools	60
Unsealed roads: Wearing Surface	20	Roadside furniture	15 to 80
Roads: Base	20 to 100	Other open space/recreational assets	5 to 100
Roads: Sub base	120 to 200	Other infrastructure: Fish tables	20 to 25
Bridge: concrete	100	Other infrastructure: Platforms / Jetties	45
Bridge: other	50	Other infrastructure: Coastal	50 to 80
Kerb and gutter	80	Depreciable Land Improvements	8 to 60
Footpaths	20 to 60		

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Revaluation model

Infrastructure, property, plant and equipment are held at fair value. Comprehensive valuations are performed at least every 5 years, however the carrying amount of assets not subject to comprehensive revaluation are indexed in accordance with published indices relevant to their asset class annually.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Department of Climate Change, Energy, the Environment and Water.

Increases in the carrying amounts arising on revaluation are credited to the IPPE revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against IPPE revaluation reserve to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

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C1-7 Infrastructure, property, plant and equipment (continued)

Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008. Land under roads acquired after 1 July 2008 is recognised in accordance with the IPPE accounting policy.

Crown reserves

Crown reserves under Council's care and control are recognised as assets of the council. While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Rural Fire Service assets

Under Section 119 of the *Rural Fire Services Act 1997 (NSW)*, "all firefighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the firefighting equipment has been purchased or constructed".

The Framework for the Preparation and Presentation of Financial Statements defines an asset as '...a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow', while the Accounting Standards refer to control of an asset as being the ability to direct the use of and obtain substantially all of the remaining benefits from the asset. There are various provisions in the Rural Fires Act 1997 that, in theory, can be read to see 'Red Fleet' assets meeting these definitions. On this basis, Council has recognised 'Red Fleet' assets in its financial statements.

C1-8 Investment properties

	2025 \$ '000	2024 \$ '000
--	-----------------	-----------------

Owned investment property

At fair value

Opening balance at 1 July	3,425	3,497
Net gain/(loss) from fair value adjustments	195	(72)
Closing balance at 30 June	3,620	3,425

Material accounting policy information

Investment property, principally comprising freehold office buildings, is held for long-term rental yields and is not occupied by the Council.

Properties that are under construction for future use as investment properties are regarded as investment property. These are also carried at fair value unless the fair value cannot yet be reliably determined. Where that is the case, the property will be accounted for at cost until either the fair value becomes reliably determinable or construction is complete.

C1-9 Intangible assets

Intangible assets are as follows:

	2025 \$ '000	2024 \$ '000
Software		
Opening values at 1 July		
Gross book value	1,233	1,236
Accumulated amortisation	(865)	(735)
Net book value – opening balance	368	501
Movements for the year		
Other movements	1	–
Purchases	631	131
Development costs	49	–
Amortisation charges	(101)	(132)
Gross book value written off	(441)	–
Accumulated amortisation charges written off	441	–
Closing values at 30 June		
Gross book value	1,472	1,233
Accumulated amortisation	(524)	(865)
Total software – net book value	948	368
Other		
Other Intangibles		
Movements for the year		
Purchases	151	–
Amortisation charges	(12)	–
Closing values at 30 June		
Gross book value	151	–
Accumulated amortisation	(12)	–
Total Other Intangibles – net book value	139	–
Total intangible assets – net book value	1,087	368

Material accounting policy information

IT development and software

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to software and systems.

Costs capitalised include external direct costs of materials and service, direct payroll, and payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight line basis over periods generally ranging from three to five years.

C1-9 Intangible assets (continued)

Other Intangibles

Costs incurred in developing products or systems and costs incurred in acquiring Non-software intangible assets that will contribute to future period financial benefits through revenue generation and/or cost reduction are capitalised to Other Intangibles.

Costs capitalised include external direct costs of materials and service, direct payroll, and payroll related costs of employees' time spent on the project. Amortisation is calculated on a straight line basis over periods generally ranging from three to five years.

C1-10 Other

Other assets

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Prepayments	2,027	34	1,061	–
Work in progress - service concession asset - Waste Processing Facility ¹	–	2,716	–	2,716
Total other assets	2,027	2,750	1,061	2,716

(1) Waste Processing Facility – Council entered into a contract for the construction and operation of a waste processing facility to be developed in West Nowra. The intention was to develop the facility with a partner from the private sector -BioelektraPty- to create a service concession asset to be recognised in accordance with AASB 1059 – Service Concession Arrangements: Grantors. In August 2023, Council resolved to terminate their contract with Bioelektra Pty Ltd. Whilst the contract has been terminated, an alternative waste processing solution will need to be developed and it is likely that the West Nowra site will provide the most suitable location for its construction. Therefore, the site improvements that have been carried out to date will remain assets and have been valued at \$2.7m in June 2025.

C2 Leasing activities

C2-1 Council as a lessee

Council has leased building assets. Information relating to the leases in place and associated balances and transactions is provided below.

Terms and conditions of leases

Depot building: 2 McIntyre Way - 3 year lease - to 31 August 2025 - 2 year option available. Option to purchase not available.

Office building: 1/51 Graham Street - 1 year lease - to 3 June 2025 - 2 X 1 year options available. Option to purchase not available. The 3 year option on the previous lease was not exercised. The new lease creating an additional right of use asset.

Buildings

Council leases buildings during the year; the leases are generally between 2 - 3 years and some of them include renewal options to allow Council to renew for up to two years at their discretion.

The building leases contain an annual pricing mechanism based on either fixed or CPI movements at each anniversary of the lease inception.

Extension options

Council includes options in the building leases to provide flexibility and certainty to Council operations and reduce costs of moving premises; and the extension options are at Council's discretion.

At commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension options will be exercised.

There are \$213,979 in potential future lease payments which are not included in lease liabilities as Council has assessed that the exercise of the option is not reasonably certain.

(a) Right of use assets

	Buildings \$ '000	Total \$ '000
2025		
Opening balance at 1 July	121	121
Depreciation charge	(114)	(114)
Balance at 30 June	7	7
2024		
Opening balance at 1 July	225	225
Additions to right-of-use assets	77	77
Depreciation charge	(181)	(181)
Balance at 30 June	121	121

C2-1 Council as a lessee (continued)

(b) Lease liabilities

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Lease liabilities	8	–	118	8
Total lease liabilities	8	–	118	8

(c) The maturity analysis

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	< 1 year \$ '000	1 – 5 years \$ '000	> 5 years \$ '000	Total \$ '000	Total per Statement of Financial Position \$ '000
2025					
Cash flows	8	–	–	8	8
2024					
Cash flows	121	8	–	129	126

(d) Income Statement

	2025 \$ '000	2024 \$ '000
Expenses relating to leases of low-value assets	43	93
	43	93

(e) Statement of Cash Flows

	2025 \$ '000	2024 \$ '000
Total cash outflow for leases	121	198
	121	198

Material accounting policy information

Council has elected not to separate non-lease components from lease components for any class of asset and has accounted for payments as a single component.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises: the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration, less any lease incentives received. The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of asset accounting policy.

Exceptions to lease accounting

Council has applied the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. Council recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

Leases at significantly below market value / Concessionary leases

Council has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability at initial recognition.

C2-2 Council as a lessor

Operating leases

Council leases out a number of properties and /or plant and equipment to community groups; these leases have been classified as operating leases for financial reporting purposes and the assets are included as investment property (refer note C1-8).

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below:

	2025	2024
	\$ '000	\$ '000

(i) Assets held as investment property

Description	Lease term
Nowra - Shop 1, 3 Schofields Lane	04/11/2022 to 03/11/2025
Nowra - Shop 2, 3 Schofields Lane	19/10/2024 to 18/10/2025
Nowra - Shop 3, 3 Schofields Lane	01/02/2024 to 31/01/2027
Nowra - Shop 4, 3 Schofields Lane	01/09/2024 to 31/08/2027
Nowra - Shop 5, 3 Schofields Lane	01/09/2023 to 31/08/2026
Nowra Shop 6-7, 3 Schofields Lane	01/10/2024 to 30/09/2027
Nowra - 37/43 Kinghorne St	01/04/2025 to 31/03/2028
Nowra - 37A/43 Kinghorne St	18/12/2024 to 26/12/2026
Nowra - 39/43 Kinghorne St	15/09/2023 to 14/09/2026
Nowra - 39A/43 Kinghorne St	27/04/2023 to 26/04/2026
Nowra - 41/43 Kinghorne St	13/03/2024 to 12/03/2027
Nowra - 43/43 Kinghorne St	16/02/2025 to 15/02/2028

The amounts recognised in the Income Statement relating to operating leases where Council is a lessor are shown below

Lease income (excluding variable lease payments not dependent on an index or rate)	287	280
Total income relating to operating leases for investment property assets	287	280
Direct operating expenses that generated rental income	66	92
Total expenses relating to operating leases	66	92

C3 Liabilities of Council

C3-1 Payables

	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Goods and services	10,609	–	12,846	–
Accrued expenses:				
– Borrowings	1,239	–	1,380	–
– Salaries and wages	2,183	–	1,998	–
– Other expenditure accruals	9,390	–	11,546	–
Security bonds, deposits and retentions	4,684	–	4,516	–
ATO – net GST payable	–	–	687	–
Prepaid rates	4,978	–	4,625	–
Total payables	33,083	–	37,598	–

Current payables not anticipated to be settled within the next twelve months

	2025 \$ '000	2024 \$ '000
Total payables	–	–

Material accounting policy information

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Payables

Payables represent liabilities for goods and services provided to Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C3-2 Contract Liabilities

	Notes	2025 Current \$ '000	2025 Non-current \$ '000	2024 Current \$ '000	2024 Non-current \$ '000
Grants and contributions received in advance:					
Unexpended capital grants (to construct Council controlled assets)	(i)	27,929	–	34,719	–
Unexpended operating grants (received prior to performance obligation being satisfied)	(ii)	1,648	–	1,988	–
Total grants and contributions received in advance		29,577	–	36,707	–
User fees and charges received in advance:					
Deposits received in advance of services provided	(iii)	9,291	–	7,441	–
Total user fees and charges received in advance		9,291	–	7,441	–
Total contract liabilities		38,868	–	44,148	–

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C3-2 Contract Liabilities (continued)

(i) Council has received funding to construct assets including sporting facilities, bridges, library and other infrastructure. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. The revenue is expected to be recognised in the next 12 months.

(ii) The contract liability relates to grants received prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

(iii) Upfront membership fees for the leisure centre meets the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the expected average membership life.

Revenue recognised that was included in the contract liability balance at the beginning of the period

	2025 \$ '000	2024 \$ '000
Grants and contributions received in advance:		
Capital grants (to construct Council controlled assets)	13,213	13,184
Operating grants (received prior to performance obligation being satisfied)	1,268	1,178
Total revenue recognised that was included in the contract liability balance at the beginning of the period	14,481	14,362

Material accounting policy information

Contract liabilities are recorded when consideration is received from a customer / fund provider prior to Council transferring a good or service to the customer, Council presents the funds which exceed revenue recognised as a contract liability.

C3-3 Borrowings

	2025		2024	2024
	Current \$ '000	Non-current \$ '000	Current \$ '000	Non-current \$ '000
Loans – secured ¹	21,458	154,399	21,322	172,436
Ratepayers' advances	–	94	10	115
Total borrowings	21,458	154,493	21,332	172,551

(1) Loans are secured over the general rating income of Council. Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note E1-1.

(a) Changes in liabilities arising from financing activities

	2024		Non-cash movements			2025	
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	193,758	(17,924)	–	23	–	–	175,857
Ratepayers' advances	125	(31)	–	–	–	–	94
Lease liability (Note C2-1)	126	(118)	–	–	–	–	8
Total liabilities from financing activities	194,009	(18,073)	–	23	–	–	175,959

	2023		Non-cash movements			2024	
	Opening Balance \$ '000	Cash flows \$ '000	Acquisition \$ '000	Fair value changes \$ '000	Acquisition due to change in accounting policy \$ '000	Other non-cash movement \$ '000	Closing balance \$ '000
Loans – secured	196,929	(3,192)	–	21	–	–	193,758
Ratepayers' advances	210	(85)	–	–	–	–	125
Lease liability (Note C2-1)	241	(192)	77	–	–	–	126
Total liabilities from financing activities	197,380	(3,469)	77	21	–	–	194,009

(b) Financing arrangements

	2025 \$ '000	2024 \$ '000
Total facilities		
Total financing facilities available to Council at the reporting date are:		
Credit cards/purchase cards	550	550
Total financing arrangements	550	550
Drawn facilities		
Financing facilities drawn down at the reporting date are:		
– Credit cards/purchase cards	77	71
Total drawn financing arrangements	77	71
Undrawn facilities		
Undrawn financing facilities available to Council at the reporting date are:		
– Credit cards/purchase cards	473	479
Total undrawn financing arrangements	473	479

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C3-3 Borrowings (continued)

Additional financing arrangements information

Breaches and defaults

During the current and prior year, there were no defaults or breaches on any of the loans.

Security over loans

Loans are secured by a charge in the income of Council pursuant to Section 623 of the Local Government Act and clause 229 of the Local Government (General) Regulations.

Material accounting policy information

Council measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or borrowing costs.

C3-4 Employee benefit provisions

	2025		2024	
	Current \$ '000	Non-current \$ '000	Current \$ '000	Non-current \$ '000
Annual leave	9,270	–	9,769	–
Sick leave	6,869	–	7,531	–
Long service leave	16,195	1,202	16,377	1,216
Other	731	–	883	–
Total employee benefit provisions	33,065	1,202	34,560	1,216

Current employee benefit provisions not anticipated to be settled within the next twelve months

	2025 \$ '000	2024 \$ '000
The following provisions, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions – employees benefits	19,297	20,039
	19,297	20,039

Material accounting policy information

Other long-term employee benefit obligations

The liability for long-service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

C3-5 Provisions

	2025 Current \$ '000	2025 Non-Current \$ '000	2024 Current \$ '000	2024 Non-Current \$ '000
Self insurance – workers compensation	1,737	5,212	1,723	5,178
Asset remediation/restoration (future works)	–	6,827	–	6,700
Total provisions	1,737	12,039	1,723	11,878

Movements in provisions

	Self insurance \$ '000	Asset remediation \$ '000	Total \$ '000
2025			
At beginning of year	6,901	6,700	13,601
Changes to provision:			
– Revised costs	48	127	175
Total	6,949	6,827	13,776
2024			
At beginning of year	6,094	6,479	12,573
Changes to provision:			
– Revised costs	807	221	1,028
Total	6,901	6,700	13,601

Nature and purpose of provisions

Asset remediation

The asset remediation provision represents the present value estimate of future costs Council will incur to restore, rehabilitate and reinstate the tip as a result of past operations.

Self-insurance

To recognise liabilities for outstanding claims (uninsured losses) arising from Council's decision to undertake self-insurance for certain risks faced.

Material accounting policy information

Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date. The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as a borrowing cost.

Asset remediation – tips

Restoration

Close-down and restoration costs include the dismantling and demolition of infrastructure, and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

C3-5 Provisions (continued)

Rehabilitation

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each reporting date, and the cost is charged to the Income Statement.

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting date. These costs are charged to the Income Statement. Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwinding of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process, and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques, or experience at other locations. As a result, there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Other movements in the provisions for close-down and restoration costs, including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations, and revisions to discount rates, are capitalised within property, plant and equipment. These costs are then depreciated over the lives of the assets to which they relate.

Close-down and restoration costs are a normal consequence of tip operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operations. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

Self-insurance

Council has decided to self-insure for workers compensation.

A provision for self-insurance has been made to recognise outstanding claims. Council also maintains cash and investments to meet expected future claims; refer to Note C1-3.

C4 Reserves

C4-1 Nature and purpose of reserves

IPPE Revaluation Surplus

The infrastructure, property, plant and equipment (IPPE) revaluation surplus is used to record increments and decrements in the revaluation of infrastructure, property, plant and equipment.

D Council structure

D1 Results by fund

General fund refers to all Council activities other than water and sewer. All amounts disclosed in this note are gross i.e. inclusive of internal charges and recoveries made between the funds. Assets and liabilities shown in the water and sewer columns are restricted for use for these activities.

D1-1 Income Statement by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
Income from continuing operations			
Rates and annual charges	127,589	8,630	57,228
User charges and fees	72,031	31,294	7,280
Other revenues	4,971	117	54
Grants and contributions provided for operating purposes	21,125	–	–
Grants and contributions provided for capital purposes	63,557	4,558	7,418
Interest and investment income	6,638	2,313	2,071
Other income	1,848	–	–
Total income from continuing operations	297,759	46,912	74,051
Expenses from continuing operations			
Employee benefits and on-costs	91,332	9,657	14,003
Materials and services	74,847	11,032	18,294
Borrowing costs	4,556	–	2,845
Other expenses	13,542	1	84
Net losses from the disposal of assets	4,398	1,934	591
Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	188,675	22,624	35,817
Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets	109,084	24,288	38,234
Depreciation, amortisation and impairment of non-financial assets	62,968	16,372	17,975
Operating result from continuing operations	46,116	7,916	20,259
Net operating result for the year	46,116	7,916	20,259
Net operating result attributable to each council fund	46,116	7,916	20,259
Net operating result for the year before grants and contributions provided for capital purposes	(17,441)	3,358	12,841

D1-2 Statement of Financial Position by fund

	General 2025 \$ '000	Water 2025 \$ '000	Sewer 2025 \$ '000
ASSETS			
Current assets			
Cash and cash equivalents	45,599	17,182	14,104
Investments	95,616	35,959	29,516
Receivables ¹	28,612	5,664	8,138
Inventories	2,406	810	–
Other	1,951	67	9
Non-current assets classified as held for sale	7,581	–	–
Total current assets	181,765	59,682	51,767
Non-current assets			
Investments	1,778	671	551
Receivables ¹	15	1,255	–
Inventories	3,582	–	–
Infrastructure, property, plant and equipment	3,381,429	621,577	903,147
Investment property	3,620	–	–
Intangible assets	257	323	507
Right of use assets	7	–	–
Other	2,750	–	–
Total non-current assets	3,393,438	623,826	904,205
Total assets	3,575,203	683,508	955,972
LIABILITIES			
Current liabilities			
Payables	28,232	2,617	2,234
Contract liabilities	24,806	975	13,087
Lease liabilities	8	–	–
Borrowings ¹	16,509	–	5,268
Employee benefit provision	33,065	–	–
Provisions	1,737	–	–
Total current liabilities	104,357	3,592	20,589
Non-current liabilities			
Borrowings ¹	91,857	–	63,891
Employee benefit provision	1,202	–	–
Provisions	12,039	–	–
Total non-current liabilities	105,098	–	63,891
Total liabilities	209,455	3,592	84,480
Net assets	3,365,748	679,916	871,492
EQUITY			
Accumulated surplus	1,179,624	239,021	488,432
IPPE revaluation surplus	2,186,124	440,895	383,060
Council equity interest	3,365,748	679,916	871,492
Total equity	3,365,748	679,916	871,492

(1) The amounts in the Statement of Financial Position by Fund do not agree with the consolidated Statement of Financial Position due to the internal loan between General and Water Funds (refer to Note D1-3). The \$1.57M variance in receivables nets off with the \$1.57M variance in borrowings.

D1-3 Details of internal loans

(in accordance with s410(3) of the *Local Government Act 1993*)

Details of individual internal loans	LED street lighting upgrade
Borrower (by purpose)	General Fund
Lender (by purpose)	Water Fund
Date raised	1/12/2024
Term years	5
Date of maturity	1/12/2029
Rate of interest (%)	5.17
Amount originally raised (\$'000)	1,726

D2 Interests in other entities

D2-1 Subsidiaries

Council's consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with AASB 10 and the accounting policy described below.

Accounting policy for subsidiaries

Subsidiaries are all entities (including structured entities) over which Council has control. Control is established when Council is exposed to, or has rights to variable returns from, its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

These consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost. Intragroup assets, liabilities, equity, income, expenses and cash flows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements. Appropriate adjustments have been made to a controlled entity's financial position, performance and cash flows where the accounting policies used by that entity were different from those adopted by the Council. All controlled entities have a June financial year end.

Name of Operation/Entity	Principal activity
Southern Water Services Pty Ltd	Provision of water, sewerage and related services

Interests in Subsidiary	Ownership 2025	Ownership 2024	Principal place of business
Council's interest in Subsidiary	100%	100%	Nowra

The nature and extent of significant restrictions relating to the Subsidiary

Southern Water Services is limited by shares under the Corporations Act (2001)
As sole shareholder Council controls full voting rights over Southern Water Services.
Dividends paid by Southern Water Services to Council are restricted by S254T of Corporations Act (2001)

The nature of risks associated with Council's interests in the Subsidiary

Council's liability is limited to the value of its fully paid shares

Summarised financial information for the Subsidiary

	2025 \$ '000	2024 \$ '000
Summarised statement of comprehensive income		
Revenue	20	15
Expenses	1	–
Profit for the period	21	15
Total comprehensive income	21	15
Summarised statement of financial position		
Current assets	506	487
Total assets	506	487
Net assets	506	487
Summarised statement of cash flows		
Cash flows from operating activities	18	13
Net increase (decrease) in cash and cash equivalents	18	13

D2-2 Subsidiaries, joint arrangements and associates not recognised

The following subsidiaries, joint arrangements and associates have not been recognised in this financial report.

Name of entity/operation	Principal activity/type of entity	2025	2025
		(\$'000) Net profit	(\$'000) Net assets
Shoalhaven City Council Management Committees	Use and management of community land and assets	132	663

Reasons for non-recognition

Council has assessed this operation as not material for recognition in these statements.

From 30 June 2022 Council no longer discloses its s355 Management Committees in its financial statements in Note D2-1 Subsidiaries. Historically, Council has had an inconsistent response from Management Committees submitting their annual financial statements. This had resulted in the disclosure of not only a different number of Committees from one year to the next, but different Committees as well. This inconsistency affected the meaningfulness of the disclosures.

It is important to note in this regard that Council will continue to receive Committees' financial statements, monitor their financial wellbeing, and provide subsidies in order to maintain their operations. The values disclosed in D2-2 are Council's best estimate of the committees performance as at 30 June 2023.

Name of entity/operation	Principal activity/type of entity	2025	2025
		(\$'000) Net profit	(\$'000) Net assets
Illawarra Shoalhaven Joint Organisation	Inter-Governmental Collaboration Joint Venture	(307)	836

Reasons for non-recognition

Council has assessed this operation as not material for recognition in these statements.

E Risks and accounting uncertainties

E1-1 Risks relating to financial instruments held

Council's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance team manages the cash and Investments portfolio with the assistance of independent advisors. Council has an investment policy which complies with the s 625 of the Act and the Ministerial Investment Order. The policy is regularly reviewed by Council and a monthly investment report is provided to Council setting out the make-up performance of the portfolio as required by local government regulations.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

The fair value of Council's financial assets and financial liabilities approximates their carrying amount.

(a) Market risk – interest rate and price risk

	2025 \$ '000	2024 \$ '000
--	-----------------	-----------------

The impact on the results for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date.

Impact of a 1% movement in interest rates		
– Equity / Income Statement	2,757	2,447
Impact of a 10% movement in price of investments		
– Equity / Income Statement	3,969	3,645

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

Council manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. The balances of receivables that remain within initial terms (as detailed in the table) are considered to be of high credit quality.

The maximum exposure to credit risk at the reporting date is the carrying amount of each class of receivable in the financial statements.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

E1-1 Risks relating to financial instruments held (continued)

Credit risk profile

Receivables – rates and annual charges

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land; that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages payment.

	Not yet	overdue rates and annual charges		Total
	overdue	< 5 years	≥ 5 years	
	\$ '000	\$ '000	\$ '000	\$ '000
2025				
Gross carrying amount	3,087	10,744	1,385	15,216
2024				
Gross carrying amount	2,247	9,714	1,327	13,288

Receivables - non-rates and annual charges and contract assets

Council applies the simplified approach for non-rates and annual charges debtors and contract assets to provide for expected credit losses, which permits the use of the lifetime expected loss provision at inception. To measure the expected credit losses, non-rates and annual charges debtors and contract assets have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance provision is determined as follows. The expected credit losses incorporate forward-looking information.

	Not yet	Overdue debts				Total
		overdue	0 - 30 days	31 - 60 days	61 - 90 days	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2025						
Gross carrying amount	17,285	2,615	1,459	850	5,995	28,204
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.09%	0.09%
ECL provision	–	–	–	–	34	34
2024						
Gross carrying amount	16,460	1,529	646	358	5,778	24,771
Expected loss rate (%)	0.00%	0.00%	0.00%	0.00%	0.12%	0.10%
ECL provision	–	–	–	–	29	29

(c) Liquidity risk

Payables, lease liabilities and borrowings are both subject to liquidity risk; that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels, and by maintaining an adequate cash buffer. Payment terms can be extended, and overdraft facilities drawn upon in extenuating circumstances.

Borrowings are also subject to interest rate risk: the risk that movements in interest rates could adversely affect funding costs. Council manages this risk through diversification of borrowing types, maturities and interest rate structures.

The finance team regularly reviews interest rate movements to determine if it would be advantageous to refinance or renegotiate part or all of the loan portfolio.

The timing of cash flows presented in the table below to settle financial liabilities reflects the earliest contractual settlement dates. The timing of expected outflows is not expected to be materially different from contracted cashflows.

The amounts disclosed in the table are the undiscounted contracted cash flows for non-lease liabilities (refer to Note C2-1(c) for lease liabilities) and therefore the balances in the table may not equal the balances in the Statement of Financial Position due to the effect of discounting.

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E1-1 Risks relating to financial instruments held (continued)

	Weighted average interest rate %	Subject to no maturity \$ '000	payable in:			Total cash outflows \$ '000	Actual carrying values \$ '000
			≤ 1 Year \$ '000	1 - 5 Years \$ '000	> 5 Years \$ '000		
2025							
Payables	0.00%	4,684	28,109	–	–	32,793	33,083
Borrowings	3.92%	–	21,458	77,618	76,875	175,951	175,951
Lease liabilities	0.00%	–	8	–	–	8	–
Total financial liabilities		4,684	49,575	77,618	76,875	208,752	209,034
2024							
Payables	0.00%	4,516	33,081	–	–	37,597	37,598
Borrowings	4.01%	–	21,317	79,825	92,740	193,882	193,882
Lease liabilities	3.00%	–	121	8	–	129	129
Total financial liabilities		4,516	54,519	79,833	92,740	231,608	231,609

E2-1 Fair value measurement

The Council measures the following asset and liability classes at fair value on a recurring basis:

- Infrastructure, property, plant and equipment
- Investment property
- Financial assets

During the reporting period, Council has also fair value measured the following assets on a non-recurring basis:

- Non-current assets classified as 'held for sale'

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

Fair value hierarchy

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The table below shows the assigned level for each asset and liability held at fair value by Council:

E2-1 Fair value measurement (continued)

		Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024
					Restated		
Notes		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Recurring fair value measurements							
Financial assets							
Financial investments							
	C1-2						
	– 'Fair value through profit and loss' / 'Held for trading'	39,691	36,454	–	–	39,691	36,454
	Total financial assets	39,691	36,454	–	–	39,691	36,454
Investment property							
	C1-8						
	Shops, 37-43 Kinghorne Street, Nowra	1,880	1,750	–	–	1,880	1,750
	Shops, 3 Schofield's Lane, Nowra	1,740	1,675	–	–	1,740	1,675
	Total investment property	3,620	3,425	–	–	3,620	3,425

E2-1 Fair value measurement (continued)

	Notes	Fair value measurement hierarchy					
		Level 2 Significant observable inputs		Level 3 Significant unobservable inputs		Total	
		2025	2024	2025	2024	2025	2024
			Restated				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Infrastructure, property, plant and equipment	C1-7						
Plant and equipment		–	–	61,737	60,908	61,737	60,908
Rural Fire Service Red Fleet		–	–	1,383	1,307	1,383	1,307
Office equipment		–	–	1,395	1,141	1,395	1,141
Furniture and fittings		–	–	1,383	1,452	1,383	1,452
Crown land		–	–	222,390	221,887	222,390	221,887
Operational land		–	–	247,914	247,852	247,914	247,852
Community land		–	–	265,453	264,672	265,453	264,672
Land under roads (post 30/06/08)		–	–	4,696	1,726	4,696	1,726
Land improvements – non-depreciable		–	–	54,385	51,594	54,385	51,594
Land improvements – depreciable		–	–	14,931	14,786	14,931	14,786
Buildings – non-specialised		1,514	1,493	–	–	1,514	1,493
Buildings – specialised		–	–	404,328	382,701	404,328	382,701
Other structures		–	–	92,667	87,500	92,667	87,500
Roads		–	–	785,426	1,203,886	785,426	1,203,886
Bridges		–	–	91,768	87,861	91,768	87,861
Footpaths		–	–	91,309	95,798	91,309	95,798
Bulk earthworks (non-depreciable)		–	–	501,785	347,255	501,785	347,255
Stormwater drainage		–	–	234,121	210,183	234,121	210,183
Water supply network		–	–	565,455	525,153	565,455	525,153
Sewerage network		–	–	820,710	767,376	820,710	767,376
Swimming pools		–	–	24,954	22,337	24,954	22,337
Other open space / recreational assets		–	–	71,048	59,566	71,048	59,566
Other infrastructure		–	–	36,662	36,870	36,662	36,870
Library books		–	–	1,231	905	1,231	905
Tip asset		–	–	3,653	3,634	3,653	3,634
Total infrastructure, property, plant and equipment		1,514	1,493	4,600,784	4,698,350	4,602,298	4,699,843
Non-recurring fair value measurements							
Non-current assets classified as held for sale	C1-6						
Operational Land		–	–	7,166	7,938	7,166	7,938
Buildings		–	–	415	1,356	415	1,356
Total NCA's classified as held for sale		–	–	7,581	9,294	7,581	9,294

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E2-1 Fair value measurement (continued)

Valuation techniques

Where Council is unable to derive fair valuations using quoted market prices of identical assets (ie. level 1 inputs) Council instead utilises a spread of both observable inputs (level 2 inputs) and unobservable inputs (level 3 inputs).

The fair valuation techniques Council has employed while utilising level 2 and level 3 inputs are as follows:

Financial assets

Investments - "At fair value through profit or loss" is represented by Floating Rate Notes. Council obtains valuations from its Safe Custody Operations on a monthly basis and at the end of each reporting period to ensure that the financial statements reflect the most up-to-date valuation.

There has been no change to the valuation process during the reporting period.

Investment property

Council obtains independent valuations every year for all investment properties. The valuation for this financial year was undertaken by Mr Nick Ridley, AAPI, of Walsh & Monaghan Pty Ltd as at 31 March 2025.

The valuation has been determined by the "capitalisation of net rental" approach where the net market rental of the property is capitalised at an appropriate market rate determined from the analysis of comparable sales.

This result was compared to the "rate per square metre of building area" method of similar building sales.

There has been no change to the valuation process during the reporting period.

Infrastructure, property, plant and equipment (IPPE)

Plant & Equipment, Office Equipment and Furniture & Fittings are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Examples of assets within these classes are as follows:

- Plant and Equipment - Graders, trucks, rollers, tractors and motor vehicles.
- Office Equipment - Computers, photocopiers, calculators, etc.
- Furniture & Fittings - Chairs, desks and display boards.

There has been no change to the valuation process during the reporting period.

Operational Land

This asset class comprises all of Council's land and Council managed land classified as Operational Land under the NSW Local Government Act 1993. The key unobservable input to the valuation is the price per square metre.

The last comprehensive valuation was undertaken by Mr Adam Hopcroft, AAPI, of Walsh & Monaghan effective 31 March 2025.

Generally, fair value is the most advantageous price reasonably obtainable by the seller and the most advantageous price reasonably obtained by the buyer. This is not necessarily the market selling price of the asset, rather, it is regarded as the maximum value that Council would rationally pay to acquire the asset if it did not hold it, taking into account quoted market price in an active and liquid market, the current market price of the same or similar asset, the cost of replacing the asset, if management intend to replace the asset, the remaining useful life and condition of the asset; and cash flows from the future use and disposal.

There has been no change to the valuation process during the reporting period.

Community Land

Valuations of all Council's Community Land and Council managed land were based on either the land values provided by the Valuer-General or an average unit rate based on the land values for similar properties where the Valuer-General did not provide a land value having regard to the highest and best use for this land. As these rates were not considered to be observable market evidence they have been classified as level 3.

The last comprehensive valuation was undertaken effective 31 March 2024. Valuations were undertaken inhouse as at 31 March 2025 based on either the land values provided by the Valuer-General or an average unit rate based on the land values for similar properties where the Valuer-General did not provide a land value to calculate the movement in fair value since the last comprehensive valuation date.

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E2-1 Fair value measurement (continued)

There has been no change to the valuation process during the reporting period.

Land Under Roads

Council has elected to recognise Land Under Roads where the road was acquired on or after 1 July 2008. 'Land under Roads' have been valued using the square metres rates applicable for all the valued land within the Shoalhaven local government area and a discount for restricted use applied.

The last comprehensive valuation was undertaken inhouse effective 31 March 2025.

There has been no change to the valuation process during the reporting period.

Land Improvements - depreciable and non-depreciable

This asset class comprises land improvements such as spectator mounds, swales, berms, gardens, mulched areas, streetscaping and landscaping. These assets may be located on parks, reserves and also within road reserves.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using level 3 valuation inputs.

The last comprehensive valuation was undertaken effective 30th June 2022. Valuations were undertaken inhouse effective 31 March 2025 using publicly available indices to calculate the movement in fair value since the last comprehensive valuation date.

Buildings – Non specialised and Specialised

The fair value of buildings were determined by independent valuer, APV Valuers and Asset Management effective 31 March 2024. Where there is a market for Council building assets, fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant inputs into this valuation approach were price per square metre.

Where Council buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement cost of the modern equivalent (or cost of reproduction where relevant) and then adjusting for the level of consumed future economic benefit and impairment. To assess the level of remaining service potential, the separate components of the building are assessed considering both holistic factors (functionality, capacity, utilisation, obsolescence) and component specific factors such as physical condition.

The gross current values have been derived from reference to market data for recent projects and costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's (Australian Construction Handbook). Where a depth in market can be identified, the net current value of a building asset is the difference between the market value of the asset as a whole (including land) and the market value of the land component. Where there is no depth of market, the net current value of a building asset is the gross current value less accumulated depreciation to reflect the consumed or expired service potential of the asset.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

Valuations were undertaken inhouse as at 31 March 2025 using publicly available indices to calculate the movement in fair value since the last comprehensive valuation date.

There has been no change to the valuation process during the reporting period.

Other Structures

This asset class comprises Boardwalks, Viewing platforms, Floodlighting Systems, Pedestrian bridges and fencing.

The last valuation was undertaken as at 31 March 2023, and has been performed by Morrison Low Consultants P/L. Valuations were undertaken inhouse as at 31 March 2025 using publicly available indices to calculate the movement in fair value since the last comprehensive valuation date.

The cost approach has been utilised whereby the replacement cost was estimated for each asset by taking into account a range of factors. Inputs such as estimates of pattern of consumption, residual value, asset condition and useful life required

E2-1 Fair value measurement (continued)

extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were all classified as having been valued using level 3 valuation inputs.

There has been no change to the valuation process during the reporting period.

Roads

Road assets comprise road carriageway, roadside shoulders and kerb & gutter. The cost approach using level 3 inputs was used to value this asset class. No market based evidence (level 2) inputs are available therefore level 3 valuation inputs were used for this asset class.

Council Roads were comprehensively valued inhouse effective 31 March 2025. The gross current values have been derived based on a combination of historical costs, current active contracts with Council, and Rawlinson's Construction Guide 2025. Valuation methodology and unit rates were then peer reviewed by Stantec. The most significant input to this valuation was price per square meter.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use, and the condition of the asset. Condition was assessed taking into account both physical characteristics and holistic factors such as functionality, capability, utilisation and obsolescence.

During the valuation it was discovered that the last comprehensive valuation applied the sub-arterial road standard to all pavement components in the road asset category. The current valuation used new and detailed information to determine each road segments proper road standard, applying an appropriate rate for each road standard from sub-arterial to rural. This has resulted in a significant decrement to the road asset category carrying value.

Bridges

The last comprehensive valuation of bridges was undertaken effective 30th June 2021.

Each bridge was assessed individually, with the valuation varying according to the material type used for construction, the deck area, condition and size. Construction estimates were determined on a similar basis to roads.

Valuations were undertaken inhouse as at 31 March 2025 using publically available indicies to calculate the movement in fair value since the last comprehensive valuation date.

There has been no change to the valuation process during the reporting period.

Footpaths

Footpaths were comprehensively valued inhouse effective 31 March 2025. Valuation methodology and unit rates were reviewed by Stantec against a combination of Rawlinson's Construction Guide 2025 and benchmarks from other councils. The most significant input to this valuation was price per square mete. Council's footpath register consists of all pedestrian walkways and cycleways within the council area.

There has been no change to the valuation process during the reporting period.

Bulk earthworks

The 'Cost Approach' estimated the replacement cost for each asset. The last comprehensive valuation was completed inhouse effective 31 March 2025. Valuation methodology was reviewed by Stantec against benchmarks from other councils.

The current valuation considered the transverse cut and fill at regular intervals along the road to determine the required amount of bulk earthworks present. Previously the valuation of bulk earthworks considered the slope in any direction on a road to determine the amount of bulk earthworks present.

Stormwater Drainage

Assets within this class comprise pits, pipes, open channels, headwalls and various types of water quality devices.

The cost approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar could be supported from market evidence (level 2) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted

E2-1 Fair value measurement (continued)

significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets, there is uncertainty regarding the actual design, specifications and dimensions of some assets.

The last comprehensive valuation as completed by Morrison Low Consultants P/L based on actual costs and assumptions effective 30th June 2021. Valuations were undertaken inhouse as at 31 March 2025 using publically available indicies to calculate the movement in fair value since the last comprehensive valuation date.

There has been no change to the valuation process during the reporting period.

Water Supply Network

Assets within this class comprise dams, treatment works, pumping stations and water mains.

The cost approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (level 2) other inputs (such as estimates of pattern of consumption and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets, there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as publish by the Office of Water (Department of Primary Industries). According to this manual, the calculation of reference rates is based on "competitive contract prices obtained by NSW Public Works for water supply and sewerage projects within NSW, supplemented by published rates for water supply, sewerage and stormwater works and also rates obtained from a number of Local Water Utilities and other agencies".

The last full valuation of the water supply network was undertaken effective 30 June 2022. Valuations were undertaken inhouse as at 30 June 2025 using publically available indicies to calculate the movement in fair value since the last comprehensive valuation date.

There has been no change to the valuation process during the reporting period.

Sewerage Network

Assets within this class comprise treatment works, pumping stations and, sewerage mains.

The cost approach estimated the replacement cost for each asset by componentising the assets into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on linear metres of certain diameter pipes and prices per pit or similar may be supported from market evidence (level 2) other inputs (such as estimates of pattern of consumption and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value. Additionally, due to limitations in the historical records of very long lived assets, there is uncertainty regarding the actual design, specifications and dimensions of some assets. These assets are indexed each year in line with the NSW Reference Rates Manual as publish by the Office of Water (Department of Primary Industries). According to this manual, the calculation of reference rates is based on "competitive contract prices obtained by NSW Public Works for water supply and sewerage projects within NSW, supplemented by published rates for water supply, sewerage and stormwater works and also rates obtained from a number of Local Water Utilities and other agencies".

The last full valuation of the sewerage network was undertaken effective 30 June 2022. Valuations were undertaken inhouse as at 30 June 2025 using publically available indicies to calculate the movement in fair value since the last comprehensive valuation date.

There has been no change to the valuation process during the reporting period.

Swimming Pools

Assets within this class comprise Council's sea pools, outdoor swimming pools and indoor swimming pools (component of Aquatic Centre). The swimming pools were valued in-house by experienced staff in Council's Engineering Department using the cost approach. The approach estimated the replacement cost for each pool by componentising its significant parts.

While some elements of gross replacement values may be supported from market evidence (level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

The last valuation was undertaken as at 31 March 2023 and was performed by Morrison Low Consultants P/L. Valuations were undertaken inhouse as at 31 March 2025 using publically available indicies to calculate the movement in fair value since the last comprehensive valuation date.

There has been no change to the valuation process during the reporting period.

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E2-1 Fair value measurement (continued)

Other Open Space / Recreation

Assets within this class include playground equipment, BBQs and outdoor fitness facilities.

The last valuation was undertaken as at 31 March 2023, and was performed by Morrison Low Consultants P/L. Valuations were undertaken inhouse as at 31 March 2025 using publically available indicies to calculate the movement in fair value since the last comprehensive valuation date.

While some elements of gross replacement values may be supported from market evidence (level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

There has been no change to the valuation process during the reporting period.

Other Infrastructure

Assets within this class include jetties, boat ramps, sea/rock/retaining walls.

These were valued externally by Morrison Low Consultants P/L using the cost approach. The approach estimated the replacement cost for asset by componentising its significant parts.

While some elements of gross replacement values may be supported from market evidence (level 2 input) other inputs (such as estimates of pattern of consumption, residual value, asset condition and useful life) required extensive professional judgement and impacted significantly on the final determination of fair value.

The last revaluation was undertaken effective 30th June 2022. Valuations were undertaken inhouse as at 31 March 2025 using publically available indicies to calculate the movement in fair value since the last comprehensive valuation date.

There has been no change to the valuation process during the reporting period.

Library Books

Library Books are valued at cost but are disclosed at fair value in the notes. The carrying amount of these assets is assumed to approximate fair value due to the nature of the items.

Council reviews the value of these assets against quoted prices for the gross current replacement cost of similar assets and by taking account of the pattern of consumption, estimated remaining useful life and the residual value.

There has been no change to the valuation process during the reporting period.

Non-current assets classified as held for sale

This comprises operational land and buildings.

Assets held for sale continue to be valued consistently with the underlying assets classes, i.e. operational land and buildings. The basis of valuations for these asset classes appear above.

There has been no change to the valuation process during the reporting period.

E2-1 Fair value measurement (continued)

Fair value measurements using significant unobservable inputs (level 3)

The valuation process for level 3 fair value measurements

At the end of each financial year Council assess changes in carrying value of each of the asset class and if the movement is considered to be material, a comprehensive revaluation is performed. In addition, five year assets revaluation cycle is used as a guidance.

The whole valuation process is undertaken with all the relevant staff consulted. This includes: Asset Management Units (Assets and Works and Shoalhaven Water), Finance and the Asset Custodians.

Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

	Valuation technique/s	Unobservable inputs
Financial assets		
Investments	Independent Investment Advisor Reports	• Unit price
Infrastructure, property, plant and equipment		
Plant and equipment	Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Residual value
Office equipment	Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Residual value
Furniture and fittings	Cost used to approximate fair value	• Gross replacement cost • Remaining useful life
Operational land	External Valuer	• Land value (price per square metre)
Community land	Land Values obtained from the NSW Valuer-General	• Land value (price per square metre)
Land under roads (post 30/06/08)	Valuation of road segments at the average unit value of valued land within the Shoalhaven local government area with a discount for restricted use	• Average value of valued land within the Shoalhaven local government area • discount rate for restricted use
Land improvements and other infrastructure	Replacement Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Asset condition
Buildings – specialised	External Valuer - Replacement Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Asset condition
Other structures	Replacement Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Asset condition
Roads	External Valuer - Replacement Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Asset condition
Bridges	External Valuer - Replacement Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Asset condition
Footpaths	External Valuer - Replacement Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Asset condition
Bulk earthworks (nondepreciable)	External Valuer - Replacement Cost used to approximate fair value	• Replacement cost
Stormwater drainage	External Valuer - Replacement Cost used to approximate fair value	• Gross replacement cost • Remaining useful life • Asset condition
Water supply network	Replacement Cost used to approximate fair value	• Gross replacement cost • Remaining useful life

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E2-1 Fair value measurement (continued)

	Valuation technique/s	Unobservable inputs
Sewerage network	Replacement Cost used to approximate fair value	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life
Swimming pools – other open space / recreational assets	Replacement Cost used to approximate fair value	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life Residual value Asset condition
Library books	Cost used to approximate fair value	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life Residual value Asset condition
Tip asset	Present value of future expenditures expected to be incurred on waste depot sites restoration	<ul style="list-style-type: none"> Estimated restoration costs
Other open space / recreational assets	Replacement Cost used to approximate fair value	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life
Other infrastructure	External Valuer - Replacement Cost used to approximate fair value	<ul style="list-style-type: none"> Gross replacement cost Remaining useful life

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy by class of assets is provided below:

	IPP&E	
	2025	2024
	\$ '000	Restated \$ '000
Opening balance	4,709,303	4,495,714
Total gains or losses for the period		
Other movements		
Transfers from/(to) another asset class	–	2,112
Purchases (GBV)	143,053	88,944
Disposals (WDV)	(21,784)	(25,541)
Depreciation and impairment	(97,202)	(92,439)
Asset revaluation reserve	(125,005)	240,513
Closing balance	4,608,365	4,709,303

Highest and best use

All of Council's non-financial assets are considered as being utilised for their highest and best use.

E3-1 Contingencies

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED

1. Guarantees

(i) Defined benefit superannuation contribution plans

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named The Local Government Superannuation Scheme – Pool B (the Scheme) which is a defined benefit plan that has been deemed to be a 'multi-employer fund' for purposes of AASB119 Employee Benefits for the following reasons:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer.
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer.
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer.
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors above, each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers, and hence shares in the associated gains and losses (to the extent that they are not borne by members).

(a) a description of the funding arrangements, including the method used to determine the entity's rate of contributions and any minimum funding requirements

Pooled Employers are required to pay future service employer contributions and past service employer contributions to the Fund.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated. The current future service employer contribution rates are:

Division B	1.9 times member contributions for non-180 Point Members; Nil for 180 Point Members*
Division C	2.5% salaries
Division D	1.64 times member contributions

* For 180 Point Members, Employers are required to contribute 9.5% from 1 July 2025 from salaries to these members' accumulation accounts, which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20.0 million per annum for 1 July 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June. Given the funding position of the Fund as at 30 June 2024, it was recommended to cease these past service contributions effective 1 January 2025.

The adequacy of contributions is assessed at each actuarial investigation which will be conducted annually, the next of which is due effective 30 June 2025.

(b) a description of the extent to which the entity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

As stated above, each sponsoring employer (Council) is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding past service contributions. There is no provision for allocation of any surplus which may be present at the date of withdrawal of Council.

(c) a description of any agreed allocation of a deficit or surplus on

(i) wind up of the plan

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

(ii) the entity's withdrawal from the plan

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E3-1 Contingencies (continued)

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

The amount of Council contributions to the defined benefit section of the Fund and recognised as an expense for the year ending 30 June 2025 was \$813,295.11. The last formal valuation of the Fund was undertaken by the Fund Actuary, Richard Boyfield FIAA as at 30 June 2024.

Council's expected contributions to the Fund for the next annual reporting period are \$414,965.34.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2025 is:

Defined Benefit reserves only*	\$millions	Asset Coverage
Assets	2,197.6	
Past Service Liabilities	2,092.0	105.05%
Vested Benefits	2,130.4	103.2%

* excluding other accumulation accounts and reserves in both assets and liabilities.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils. For this reason, no liability for the deficiency has been recognised in Council's accounts. Council has a possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return	6.0% per annum
Salary inflation	3.5% per annum
Increase in CPI	2.5% per annum

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the Pooled Employers group. The estimated employer reserves financial position above is a preliminary calculation, and once all the relevant information has been received by the Funds Actuary, the final end of year review will be completed by December 2025.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to local government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the net assets or liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the fund years.

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) Potential Insurance Losses

Council is a multi-purpose organisation providing a large range of buildings, parks, infrastructure, playgrounds and other facilities accessible to the public. At any time, it is likely that claims will have been made against Council that remain unsettled. Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible insurance excess, the amount of which varies according to the class of insurance.

(iv) Other guarantees

Council has provided no other guarantees other than those listed above (no bank guarantees).

E3-1 Contingencies (continued)

2. Other liabilities

(i) Legal Expenses

Council is the planning consent authority for its area under the Environmental Planning and Assessment Act 1997 (the Act). Pursuant to the Act, appeals rights are vested in interested parties to environmental and planning matters. The expenses generally incurred in these proceedings are legal expenses, including solicitors' costs and disbursements. It's the Court's normal practice that parties bear their own legal costs. These matters do not attract awards of compensation damages. Since 30 June 2025, Council has been served with three further appeals - the costs of which will not be known until completion.

(ii) Third party claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its insurance coverage and does not expect any material liabilities to eventuate.

(iii) S7.11 and S64 Developer Contributions Plans

Council levies Section 7.11 and Section 64 Contributions upon various developments across the Council area through the required Contributions Plans. As part of these Plans, Council has received funds which it will be required to expend in accordance with those Plans. As well, these Plans indicate propose future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General, Water or Sewer Funds. These future exposures do not qualify as liabilities as at the Reporting Date, but represent Council's intention to spend funds in the manner and timing set out in those Plans.

ASSETS NOT RECOGNISED

(i) Land under roads

As permitted under AASB 1051, Council has elected not to bring to account land under roads that it owned or controlled up to and including 30/6/08.

(ii) Infringement notices/fines

Fines and penalty income, the result of Council issuing infringement notices is followed up and collected by the Infringement Processing Bureau. Council's revenue recognition policy for such income is to account for it as revenue on receipt. Accordingly, at year end, there is a potential asset due to Council representing issued but unpaid infringement notices. Due to the limited information available on the status, value and duration of outstanding notices, Council is unable to determine the value of outstanding income.

(iii) S7.11 and S64 Developer Contributions

Council calculates the amount of the Developer Contributions applicable for each Development Application at the time of application and Council recognises this revenue over a period of time.

F People and relationships

F1 Related party disclosures

F1-1 Key management personnel (KMP)

Key management personnel (KMP) of the council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly. Specifically, KMP of Council are the:

(a) Mayor, (b) Councillors, (c) CEO (d) Directors and (e) any person who fills an above role in an 'acting' capacity for greater than 3 months.

The aggregate amount of KMP compensation included in the Income Statement is:

	2025 \$ '000	2024 \$ '000
Compensation:		
Short-term benefits	2,564	2,163
Post-employment benefits	333	272
Other long-term benefits	30	61
Termination benefits	999	443
Total	3,926	2,939

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F1-2 Councillor and Mayoral fees and associated expenses

	2025	2024
	\$ '000	\$ '000
The aggregate amount of Councillor and Mayoral fees and associated expenses included in materials and services expenses in the Income Statement are:		
Mayoral fee	94	95
Councillors' fees	381	424
Other Councillors' expenses (including Mayor)	300	295
Total	775	814

F1-3 Other related parties

	Ref	Transactions during the year \$ '000	Outstanding balances including commitments \$ '000	Terms and conditions	Impairment provision on outstanding balances \$ '000	Impairment expense \$ '000
2025						
Illawarra Shoalhaven Joint Organisation (ISJO) - income	D2-2	126	-	Council provide accounting services to ISJO with payments made at arm's length	-	-
Illawarra Shoalhaven Joint Organisation (ISJO) - expenses 2024	D2-2	96	-	ISJO provides goods and services to Council with payments made at arm's length	-	-
Illawarra Shoalhaven Joint Organisation (ISJO) - income	D2-2	256	-	Council provide accounting services to ISJO with payments made at arm's length	-	-
Illawarra Shoalhaven Joint Organisation (ISJO) - expenses	D2-2	96	-	ISJO provides goods and services to Council with payments made at arm's length	-	-

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F2 Other relationships

F2-1 Audit fees

	2025 \$ '000	2024 \$ '000
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During the year, the following fees were incurred for services provided by the auditor of Council, related practices and non-related audit firms

Auditors of the Council - NSW Auditor-General:

Audit of financial statements	269	244
Total fees paid or payable to the Auditor-General	269	244

Non NSW Auditor-General audit firms

Other services	50	-
Total remuneration of non NSW Auditor-General audit firms	50	-

Total audit fees	319	244
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G Other matters

G1-1 Statement of Cash Flows information

(a) Reconciliation of Operating Result

	2025 \$ '000	2024 \$ '000
Net operating result from Income Statement	74,291	84,259
Add / (less) non-cash items:		
Depreciation and amortisation	97,315	92,607
(Gain) / loss on disposal of assets	6,923	12,396
Non-cash capital grants and contributions	(23,356)	(8,436)
Losses/(gains) recognised on fair value re-measurements through the P&L:		
– Investments classified as 'at fair value' or 'held for trading'	(95)	(2,068)
– Investment property	(195)	72
– Interest-free advances made by Council (deferred debtors)	4	22
Amortisation of premiums, discounts and prior period fair valuations		
– Interest on all fair value adjusted interest free advances made by Council	(1)	(2)
– Financial asset at fair value through other comprehensive income / available for sale (2018)	–	–
Movements in operating assets and liabilities and other cash items:		
(Increase) / decrease of receivables	(5,362)	24,927
Increase / (decrease) in provision for impairment of receivables	248	(12)
(Increase) / decrease of inventories	2	(95)
(Increase) / decrease of other current assets	(1,000)	(43)
Increase / (decrease) in payables	(2,120)	(1,344)
Increase / (decrease) in accrued interest payable	(141)	(96)
Increase / (decrease) in other accrued expenses payable	(1,971)	(5,198)
Increase / (decrease) in other liabilities	(166)	766
Increase / (decrease) in contract liabilities	(5,280)	11,822
Increase / (decrease) in employee benefit provision	(1,509)	(370)
Increase / (decrease) in other provisions	175	1,058
Net cash flows from operating activities	137,762	210,265

(b) Non-cash investing and financing activities

Dedications	20,168	8,434
Total non-cash investing and financing activities	20,168	8,434

G2-1 Commitments

Capital commitments (exclusive of GST)

	2025 \$ '000	2024 \$ '000
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Property, plant and equipment		
Natural Disaster Recovery	6,960	12,496
Buildings	1,393	1,922
Industrial Land Development	234	1,230
Parks and Reserves	467	557
Roads	7,307	2,139
Sewer assets	3,261	–
Tourist Parks	337	104
Waste Management	6,197	976
Water assets	1,935	–
Drainage	92	259
Other	1,931	708
Total commitments	30,114	20,391

G3-1 Events occurring after the reporting date

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

G4 Changes from prior year statements

G4-1 Correction of errors

Nature of prior period error

During the 2024/25 financial year, Council undertook a comprehensive revaluation of the transport, footpath and bulk earthworks asset classes. This process included a detailed review of Council's asset register, which was significantly informed by the findings of the road condition inspection.

Assets not under Council Control and Ownership

As part of the data validation process, assets were identified as incorrectly recorded in Council's asset register. Council does not have care and control or ownership of these assets and they have been removed from the asset register. The carrying value of these assets on derecognition was:

- (-) \$86,444k (Road assets)
- (-) \$9,610k (Footpath assets)
- (-) \$1,516k (Bulk Earthworks assets)

Total - (-) \$97,570k

Depreciation and asset cost adjustments for assets incorrectly recognised in the register was reversed in 2025 as below:

- (-) \$986k (Road assets)
- (-) \$213k (Footpath assets)
- (-) \$144k (Bulk Earthwork assets, asset cost adjustments)

Total - (-) \$1,343k

Found Assets

During the data validation process, assets were identified that should be recognised in Council's asset register that were not. These assets were added to the asset register with the following carrying values:

- \$46,684k (Road assets)
- \$15,140k (Footpath assets)

Total - \$61,824k

Depreciation for assets that should have been included in council's asset register was added to expenses for 2025:

- \$1,317k (Road assets)
- \$211k (Footpath assets)

Total - \$1,528k

Total Adjustment to IPPE

The overall adjustment to IPPE in 2025 was therefore (-) \$35,561k as the sum of the above figures

The error identified has been corrected by restating infrastructure, property, plant and equipment balance at the beginning of the earliest period presented (1 July 2023) as prior period errors may affect accumulated surplus, revaluation reserves or both.

Shoalhaven City Council | Notes to the Financial Statements 30 June 2025

G4-1 Correction of errors (continued)

Changes to the opening Statement of Financial Position at 1 July 2023

Statement of Financial Position

	Original Balance 1 July 2023 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 1 July 2023 \$ '000
Total current assets	226,430	–	226,430
Infrastructure, property, plant and equipment	4,745,251	(31,575)	4,713,676
Total other non-current assets	20,180	–	20,180
Total non-current assets	4,765,431	(31,575)	4,733,856
Total assets	4,991,861	(31,575)	4,960,286
Total current liabilities	131,212	–	131,212
Total non-current liabilities	190,870	–	190,870
Total liabilities	322,082	–	322,082
Net assets	4,669,779	(31,575)	4,638,204
Accumulated surplus	1,786,879	(49,382)	1,737,497
Revaluation reserve	2,882,900	17,807	2,900,707
Total equity	4,669,779	(31,575)	4,638,204

continued on next page ...

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G4-1 Correction of errors (continued)

Adjustments to the comparative figures for the year ended 30 June 2024

Statement of Financial Position

	Original Balance 30 June 2024 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June 2024 \$ '000
Total current assets	250,554	–	250,554
Infrastructure, property, plant and equipment	5,049,962	(35,561)	5,014,401
Total other non-current assets	28,025	–	28,025
Total non-current assets	5,077,987	(35,561)	5,042,426
Total assets	5,328,541	(35,561)	5,292,980
Total current liabilities	139,479	–	139,479
Total non-current liabilities	185,653	–	185,653
Total liabilities	325,132	–	325,132
Net assets	5,003,409	(35,561)	4,967,848
Accumulated surplus	1,874,019	(49,146)	1,824,873
Revaluation reserve	3,129,390	13,585	3,142,975
Total equity	5,003,409	(35,561)	4,967,848

Income Statement

	Original Balance 30 June 2024 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June 2024 \$ '000
Total income from continuing operations	439,478	–	439,478
Depreciation, amortisation and impairment of non-financial assets	92,758	(152)	92,606
Net loss from disposal of assets	9,364	3,032	12,396
Total expenses from continuing operations	352,338	2,880	355,218
Net operating result for the year	87,140	(2,880)	84,260

Statement of Comprehensive Income

	Original Balance 30 June 2024 \$ '000	Impact Increase/ (decrease) \$ '000	Restated Balance 30 June 2024 \$ '000
Net operating result for the year	87,140	(2,880)	84,260
Net operating result for the year	87,140	(2,880)	84,260
Realised gain (loss) on revaluation infrastructure, property, plant and equipment	246,490	(1,103)	245,387
Other comprehensive income	246,490	(1,103)	245,387
Total comprehensive income for the year	333,630	(3,983)	329,647

G5 Statement of developer contributions

G5-1 Summary of developer contributions

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year				Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000	Interest and investment income earned \$ '000				
Drainage	253	881	-	-	12	(613)	-	533	-
Roads	7,868	2,758	-	-	333	(1,936)	-	9,023	-
Parking	1,871	92	-	-	89	-	-	2,052	-
Open space	3,772	1,097	-	-	182	(1,041)	-	4,010	-
Community facilities	6,562	1,921	-	-	343	(336)	-	8,490	-
Other	925	623	-	-	46	(455)	-	1,139	-
Active recreation	4,177	2,201	-	-	212	(1,544)	-	5,046	-
S7.11 contributions – under a plan	25,428	9,573	-	-	1,217	(5,925)	-	30,293	-
Total S7.11 and S7.12 revenue under plans	25,428	9,573	-	-	1,217	(5,925)	-	30,293	-
S64 contributions	12,202	5,450	-	-	446	(7,003)	-	11,095	-
Total contributions	37,630	15,023	-	-	1,663	(12,928)	-	41,388	-

Under the *Environmental Planning and Assessment Act 1979*, local infrastructure contributions, also known as developer contributions, are charged by councils when new development occurs. They help fund infrastructure like parks, community facilities, local roads, footpaths, stormwater drainage and traffic management. It is possible that the funds contributed may be less than the cost of this infrastructure, requiring Council to borrow or use general revenue to fund the difference.

G5-2 Developer contributions by plan

	Opening balance at 1 July 2024 \$ '000	Contributions received during the year			Interest and investment income earned \$ '000	Amounts expended \$ '000	Internal borrowings \$ '000	Held as restricted asset at 30 June 2025 \$ '000	Cumulative balance of internal borrowings (to)/from \$ '000
		Cash \$ '000	Non-cash Land \$ '000	Non-cash Other \$ '000					
S7.11 contributions – under a plan									
Shoalhaven Contributions Plan									
Drainage	253	881	-	-	12	(613)	-	533	-
Roads	7,868	2,758	-	-	333	(1,936)	-	9,023	-
Parking	1,871	92	-	-	89	-	-	2,052	-
Open space	3,772	1,097	-	-	182	(1,041)	-	4,010	-
Community facilities	6,562	1,921	-	-	343	(336)	-	8,490	-
Active recreation	4,177	2,201	-	-	212	(1,544)	-	5,046	-
Other	925	623	-	-	46	(455)	-	1,139	-
Total	25,428	9,573	-	-	1,217	(5,925)	-	30,293	-

End of the audited financial statements

CL25.399 - Attachment 3



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Shoalhaven City Council

To the Councillors of Shoalhaven City Council

Opinion

I have audited the accompanying financial statements of Shoalhaven City Council (the Council), which comprise the Statement by Councillors and Management, the Income Statement and Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including material accounting policy information and other explanatory information.

In my opinion:

- the Council's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of the Division
 - are, in all material respects, consistent with the Council's accounting records
 - present fairly, in all material respects, the financial position of the Council as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the special purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the special purpose financial statements and Special Schedule - Permissible income for general rates.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the *Local Government Act 1993*, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- on the Original Budget information included in the Income Statement, Statement of Cash Flows, and Note B5-1 'Material budget variations'
- on the Special Schedules. A separate opinion has been provided on Special Schedule - Permissible income for general rates
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Min Lee
Delegate of the Auditor-General for New South Wales

31 October 2025
SYDNEY



Cr Patricia White
Mayor
Shoalhaven City Council
PO BOX 42
NOWRA NSW 2541

Contact: Min Lee
Phone no: 02 9275 7151
Our ref: [R008-1981756498-7294](#)

31 October 2025

Dear Mayor

**Report on the Conduct of the Audit
for the year ended 30 June 2025
Shoalhaven City Council**

I have audited the general purpose financial statements (GPFS) of the Shoalhaven City Council (the Council) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Council's GPFS.

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the LG Act and the associated regulation or a material deficiency in the Council's accounting records or financial statements. The Council's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

This Report on the Conduct of the Audit (the Report) for the Council for the year ended 30 June 2025 is issued in accordance with section 417 of the Act. The Report:

- must address the specific matters outlined in the Local Government Code of Accounting Practice and Financial Reporting 2024-25
- may include statements, comments and recommendations that I consider to be appropriate based on the conduct of the audit of the GPFS.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

INCOME STATEMENT

Financial performance

	2025	2024*	Variance
	\$m	\$m	%
Rates and annual charges revenue	193.4	178.2	↑ 8.5
Grants and contributions provided for operating purposes revenue	21.1	21.9	↓ 3.7
Grants and contributions provided for capital purposes revenue	75.5	124.8	↓ 39.5
Operating result from continuing operations	74.3	84.3	↓ 11.9
Net Operating result for the year before grants and contributions provided for capital purposes	(1.2)	(40.5)	↑ 97.0

* The 2024 comparatives have been restated to correct a prior period error. Note G4-1 of the financial statements provides details of the prior period error.

Operating result from continuing operations

This graph shows the operating result from continuing operations for the current and prior two financial years.

Council's operating result from continuing operations for the year was \$10.0 million lower than the 2023–24 result.

In 2024-25:

- Council revenue (\$418.7 million) decreased by \$20.8 million (4.7 per cent)
- Depreciation, amortisation and impairment of non-financial assets expense (\$97.3 million) increased by \$4.7 million (5.1 per cent) due to increased depreciable amounts of infrastructure assets and plant and equipment.

The net operating result for the year before grants and contributions provided for capital purposes was (\$1.2 million). Refer to 'Grants and contributions revenue' below for details.



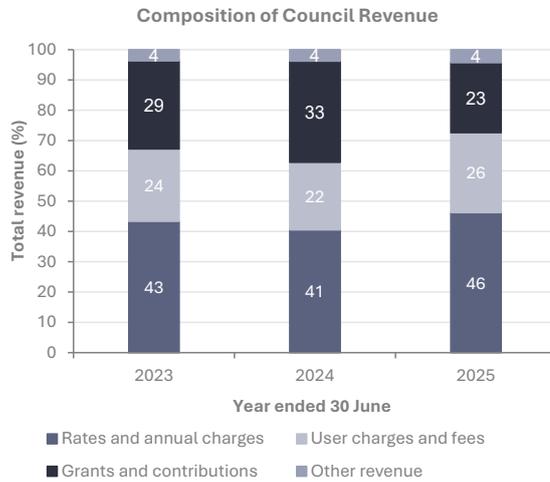
Income

Council revenue

This graph shows the composition of Council's revenue recognised for the current and prior two financial years.

Council revenue (\$418.7 million) decreased by \$20.8 million (4.7 per cent) in 2024–25 due to:

- rates and annual charges revenue (\$193.4 million) which increased by \$15.2 million (8.6 per cent) due to the rate peg increase of 4.5 per cent and an increase in the number of rate assessments
- grants and contributions revenue decreased by \$50.0 million - see 'Grants and contributions revenue' below for details.

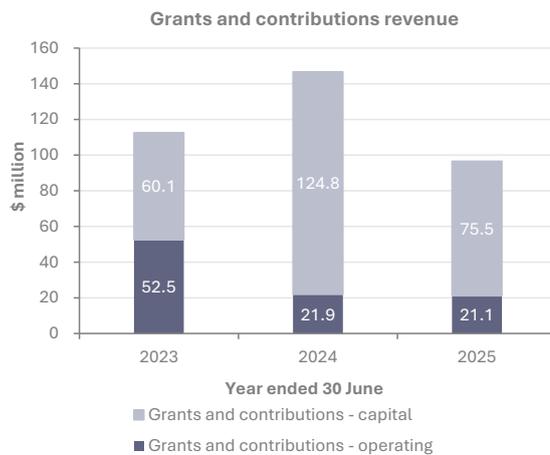


Grants and contributions revenue

This graph shows the amount of grants and contributions revenue recognised for the current and prior two financial years.

Grants and contributions revenue (\$96.7 million) decreased by \$50.0 million (34.1 per cent) in 2024–25 due to:

- decrease of \$11.3 million specific purpose grants recognised for other roads and bridges funding
- decrease of \$56.8 million specific purpose grants recognised for natural disasters damage and recovery
- increase of \$15.9 million other non-cash contributions relating to found assets.



CASH FLOWS

Statement of cash flows

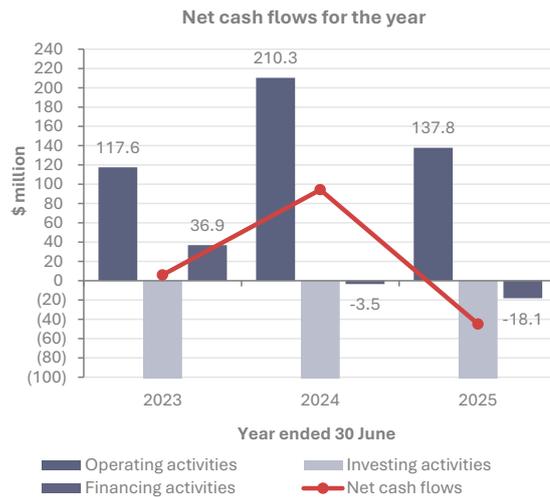
The Statement of Cash Flows details the Council's inflows and outflows of cash over a specific period. It helps in assessing the Council's ability to generate cash to fund its operations, pay off debts, and support future projects. It also aids in identifying any pressures or issues in the Council operating in a financially sustainable manner.

This graph shows the net cash flows for the current and prior two financial years.

The net cash flows for the year were negative \$44.9 million (positive \$94.3 million in 2023-24).

In 2024-25 the net cashflows:

- from operating activities decreased by \$72.5 million, mainly due to less grants and contributions receipts compared to 2023-24
- cash used in investing activities increased by \$52.2 million, mainly due to acquisition of term deposits
- cash used in financing activities decreased by \$14.6 million, mainly due to increased borrowing repayments.



FINANCIAL POSITION

Cash, cash equivalents and investments

This section of the Report provides details of the amount of cash, cash equivalents and investments recorded by the Council at 30 June 2025.

Externally restricted funds are the cash, cash equivalents and investments that can only be used for specific purposes due to legal or contractual restrictions.

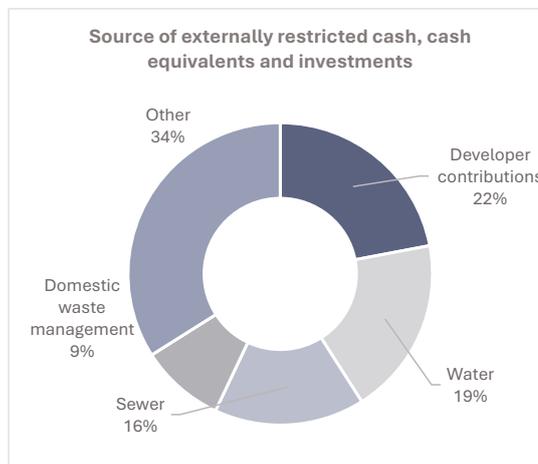
Cash, cash equivalents, and investments without external restrictions can be allocated internally by the elected Council's resolution or policy. These allocations are matters of Council policy and can be changed or removed by a Council resolution.

Cash, cash equivalents and investments	2025	2024	Percentage of total cash and investments 2025	Commentary
	\$m	\$m		
Total cash, cash equivalents and investments	241.0	217.6		Externally restricted balances are those which are only available for specific use due to a restriction placed by legislation or third-party contract. A breakdown of the sources of externally restricted balances is included in the graph below.
Restricted and allocated cash, cash equivalents and investments:				Internal allocations are determined by council policies or decisions, which are subject to change.
• External restrictions	191.6	183.5	79.5	The \$8.1 million increase in the external restrictions mainly due to increased rates and annual charges on waste management services and user charges on water supply services.
• Internal allocations	49.3	34.2	20.5	

This graph shows the sources of externally restricted cash, cash equivalents and investments.

In 2024-25 the Council's main sources of externally restricted cash, cash equivalents and investments include:

- developer contributions of \$41.4 million which increased by \$4.5 million, mainly due to increase in unspent developer contributions
- water fund of \$36.4 million which increased by \$3.6 million, mainly due to increased charges for the supply of water services to residential and business consumers
- sewer fund of \$31.0 million which increased by \$9.6 million, mainly due to increased charges for the supply of sewer services to residential and business customers



- domestic/commercial waste management of \$16.8 million which increased by \$7.6 million, mainly due to increased charges for the supply of waste management services to residential and business customers.

Other externally restricted cash, cash equivalents comprise mainly of specific purpose unexpended loans and grants aggregating \$57.9 million. The balance has decreased mainly due to less grant receipts compared to 2023-24.

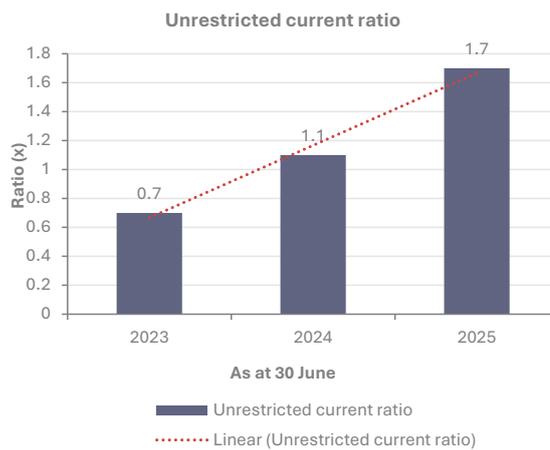
Council liquidity

This graph shows the Council's unrestricted current ratio for the current and prior two financial years.

The unrestricted current ratio is specific to local government and represents council's ability to meet its short-term obligations as they fall due. It measures the ratio of unrestricted current assets to current liabilities less specific purpose liabilities.

In 2023-24, the average unrestricted current ratio was an average of 3.1x for regional councils.

The ratio increased from 1.1x to 1.7x from 2023-24 to 2024-25 as Council's current assets increased by \$42.3 million largely due to savings across Council's operations during 2024-25.

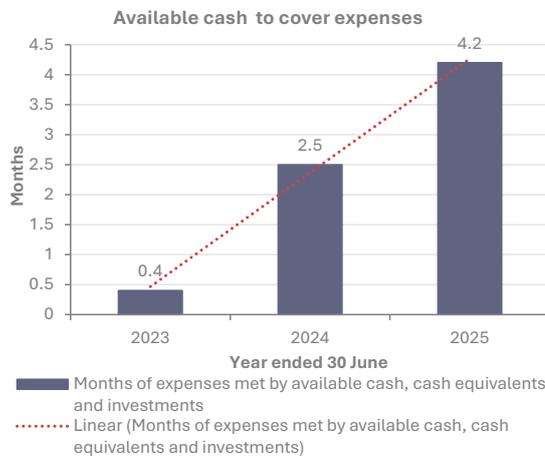


This graph shows the number of months of general fund expenses (excluding depreciation and borrowing costs), Council can fund from its available cash, cash equivalents and investments (not subject to external restrictions).

Further details on cash, cash equivalents and investments including the sources of external restrictions are included in the section above.

In 2023–24, the available cash to cover expenses was an average of 7 months for regional councils.

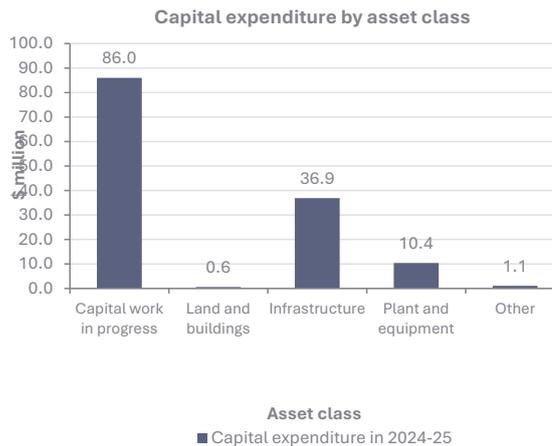
In 2024-25, the Council has available cash to cover 4.2 months of expenses, an increase from 2.5 months in 2023-24. Available cash to cover expenses has increased steadily, largely due to Council’s cash, cash equivalents and investments increasing by \$23.3 million.



Infrastructure, property, plant and equipment

This graph shows how much the Council spent on renewing and purchasing assets in 2024-25.

Council renewed \$16.9 million of infrastructure, property, plant and equipment during the 2024-25 financial year. This was mainly spent on plant and equipment, and water supply and sewerage networks damaged by natural disasters. A further \$118.1 million was spent mainly on capital work in progress (\$86.0 million), stormwater drainage (\$13.7 million), water supply and sewerage networks (\$9.9 million) and, roads (\$3.5 million).



Debt

The table below provides an overview of the Council’s loans and committed borrowing facilities. Committed borrowing facilities are an element of liquidity management and include bank overdrafts, and credit cards.

Debt	2025	2024	Commentary
	\$m	\$m	
Loans	175.9	193.8	Borrowed mainly for the Council’s infrastructure projects renewals and additions. The decrease largely due to principal payments in 2024-25.
Credit card facility	0.6	0.6	Council’s credit card facility usage remained relatively steady in 2024-25.
Amount used	0.1	0.1	

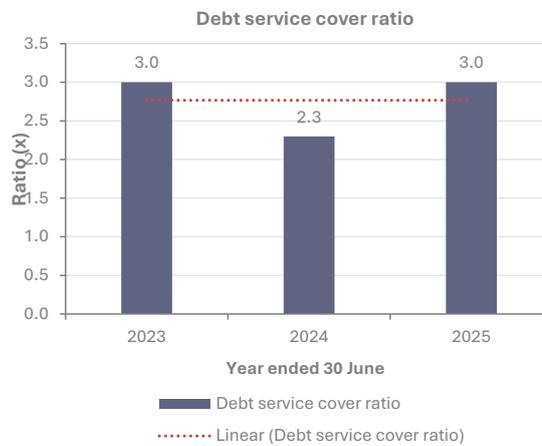
Debt service cover

This graph shows the Council’s debt service cover ratio for the current and prior two financial years.

The debt service cover ratio measures the operating cash to service debt including interest, principal and lease payments.

In 2024-25, the Council reported a debt service coverage ratio of 3.0x to cover its service debt including interest, principal and lease payments. This was an increase from 2.3x in 2023-24.

The increase reflects the Council’s cash, cash equivalents and investments increasing by \$23.3 million largely due to savings across the Council’s operations during 2024-25.



Min Lee
Director, Financial Audit

Delegate of the Auditor-General



Special Purpose Financial Statements

For the year ended *30 June 2025*



CL25.399 - Attachment 3

Shoalhaven City Council

Special Purpose Financial Statements
for the year ended 30 June 2025

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Shoalhaven City Council

Special Purpose Financial Statements for the year ended 30 June 2025

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached special purpose financial statements have been prepared in accordance with:

- NSW Government Policy Statement, *Application of National Competition Policy to Local Government*
- Division of Local Government Guidelines, *Pricing and Costing for Council Businesses: A Guide to Competitive Neutrality*
- The Local Government Code of Accounting Practice and Financial Reporting
- Sections 3 and 4 of the NSW Department of Climate Change, Energy, the Environment and Water's (DCCEEW) *Regulatory and assurance framework for local water utilities, July 2022.*

To the best of our knowledge and belief, these statements:

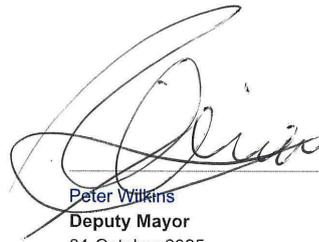
- present fairly the operating result and financial position for each of Council's declared business activities for the year,
- accord with Council's accounting and other records; and
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 09 September 2025.



Patricia White
Mayor
31 October 2025



Peter Wilkins
Deputy Mayor
31 October 2025



Andrew Constance
Chief Executive Officer
31 October 2025



Mathew Badcock
Responsible Accounting Officer
31 October 2025

Shoalhaven City Council | Income Statement of water supply business activity | for the year ended 30 June 2025

Shoalhaven City Council

Income Statement of water supply business activity for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	8,630	4,965
User charges	29,154	21,442
Fees	2,140	3,272
Interest and investment income	2,313	2,158
Grants and contributions provided for operating purposes	–	–
Other income	117	99
Total income from continuing operations	42,354	31,936
Expenses from continuing operations		
Employee benefits and on-costs	9,657	9,215
Materials and services	11,032	11,540
Depreciation, amortisation and impairment	16,372	14,854
Net loss from the disposal of assets	1,934	1,493
Calculated taxation equivalents	218	222
Other expenses	1	1,790
Total expenses from continuing operations	39,214	39,114
Surplus (deficit) from continuing operations before capital amounts	3,140	(7,178)
Grants and contributions provided for capital purposes	4,558	9,503
Surplus (deficit) from continuing operations after capital amounts	7,698	2,325
Surplus (deficit) from all operations before tax	7,698	2,325
Less: corporate taxation equivalent (25%) [based on result before capital]	(785)	–
Surplus (deficit) after tax	6,913	2,325
Opening accumulated surplus	231,269	228,998
Prior period adjustments	–	(109)
Adjustments for amounts unpaid:		
– Taxation equivalent payments	218	222
– Corporate taxation equivalent	785	–
Less:		
– Tax equivalent dividend paid	(164)	(167)
Closing accumulated surplus	239,021	231,269
Return on capital %	0.5%	(1.2)%
Subsidy from Council	22,718	32,721
Calculation of dividend payable:		
Surplus (deficit) after tax	6,913	2,325
Less: capital grants and contributions (excluding developer contributions)	(4,558)	(9,503)
Surplus for dividend calculation purposes	2,355	–
Dividend calculated from surplus	1,178	–

CL25.399 - Attachment 3

Shoalhaven City Council | Income Statement of sewerage business activity | for the year ended 30 June 2025

Shoalhaven City Council

Income Statement of sewerage business activity for the year ended 30 June 2025

	2025 \$ '000	2024 \$ '000
Income from continuing operations		
Access charges	57,228	52,878
User charges	4,439	4,069
Liquid trade waste charges	674	633
Fees	2,167	896
Interest and investment income	2,071	1,041
Other income	54	30
Total income from continuing operations	66,633	59,547
Expenses from continuing operations		
Employee benefits and on-costs	14,003	13,244
Borrowing costs	2,845	3,058
Materials and services	18,294	19,179
Depreciation, amortisation and impairment	17,975	16,769
Net loss from the disposal of assets	591	776
Calculated taxation equivalents	569	573
Other expenses	84	77
Total expenses from continuing operations	54,361	53,676
Surplus (deficit) from continuing operations before capital amounts	12,272	5,871
Grants and contributions provided for capital purposes	7,418	10,517
Surplus (deficit) from continuing operations after capital amounts	19,690	16,388
Surplus (deficit) from all operations before tax	19,690	16,388
Less: corporate taxation equivalent (25%) [based on result before capital]	(3,068)	(1,468)
Surplus (deficit) after tax	16,622	14,920
Opening accumulated surplus	469,729	454,517
Adjustments for amounts unpaid:		
– Taxation equivalent payments	569	573
– Corporate taxation equivalent	3,068	1,468
Less:		
– Tax equivalent dividend paid	(156)	(159)
– Surplus dividend paid	(1,400)	(1,590)
Closing accumulated surplus	488,432	469,729
Return on capital %	1.7%	1.0%
Subsidy from Council	22,454	28,512
Calculation of dividend payable:		
Surplus (deficit) after tax	16,622	14,920
Less: capital grants and contributions (excluding developer contributions)	(7,418)	(10,517)
Surplus for dividend calculation purposes	9,204	4,403
Dividend calculated from surplus	4,602	2,202

CL25.399 - Attachment 3

Shoalhaven City Council | Income Statement of Holiday Haven Tourist Parks | for the year ended 30 June 2025

Shoalhaven City Council

Income Statement of Holiday Haven Tourist Parks
for the year ended 30 June 2025

	2025 Category 1 \$ '000	2024 Category 1 \$ '000
Income from continuing operations		
User charges	33,041	31,315
Net gain from the disposal of assets	–	2,043
Other income	706	25
Total income from continuing operations	33,747	33,383
Expenses from continuing operations		
Employee benefits and on-costs	1,696	1,895
Borrowing costs	591	680
Materials and services	17,233	15,250
Depreciation, amortisation and impairment	2,795	3,915
Net loss from the disposal of assets	1,656	–
Calculated taxation equivalents	975	990
Other expenses	1,810	1,662
Total expenses from continuing operations	26,756	24,392
Surplus (deficit) from continuing operations before capital amounts	6,991	8,991
Surplus (deficit) from continuing operations after capital amounts	6,991	8,991
Surplus (deficit) from all operations before tax	6,991	8,991
Less: corporate taxation equivalent (25%) [based on result before capital]	(1,748)	(2,248)
Surplus (deficit) after tax	5,243	6,743
Opening accumulated surplus	41,903	41,903
Adjustments for amounts unpaid:		
– Taxation equivalent payments	975	990
– Corporate taxation equivalent	1,748	2,248
Less:		
– Dividend paid	(974)	(9,981)
Closing accumulated surplus	48,895	41,903
Return on capital %	7.4%	8.9%
Calculation of dividend payable:		
Surplus (deficit) after tax	5,243	6,743
Surplus for dividend calculation purposes	5,243	6,743
Dividend calculated from surplus	2,622	3,372

CL25.399 - Attachment 3

Shoalhaven City Council | Income Statement of Bereavement Services | for the year ended 30 June 2025

Shoalhaven City Council

Income Statement of Bereavement Services for the year ended 30 June 2025

	2025 ¹ Category 2 \$ '000	2024 Category 1 \$ '000
Income from continuing operations		
User charges	608	2,085
Net gain from the disposal of assets	–	146
Total income from continuing operations	608	2,231
Expenses from continuing operations		
Employee benefits and on-costs	39	1,278
Borrowing costs	–	20
Materials and services	273	1,000
Depreciation, amortisation and impairment	–	425
Calculated taxation equivalents	55	59
Total expenses from continuing operations	367	2,782
Surplus (deficit) from continuing operations before capital amounts	241	(551)
Surplus (deficit) from continuing operations after capital amounts	241	(551)
Surplus (deficit) from all operations before tax	241	(551)
Less: corporate taxation equivalent (25%) [based on result before capital]	(60)	–
Surplus (deficit) after tax	181	(551)
Opening accumulated surplus	61	–
Prior period adjustments	(61)	–
Adjustments for amounts unpaid:		
– Taxation equivalent payments	55	59
– Corporate taxation equivalent	60	–
– Subsidy paid/contribution to operations	–	553
– Dividend paid	–	–
Closing accumulated surplus	296	61
Return on capital %	13.7%	(2.3)%
Subsidy from Council	–	1,514
Calculation of dividend payable:		
Surplus (deficit) after tax	181	(551)
Surplus for dividend calculation purposes	181	–
Dividend calculated from surplus	90	–

(1) A service review of Bereavement Services was performed during the year and the outcome was that Council should only include the services that are in direct competition with the market (i.e., cremation and chapel hire) and exclude burial and memorialisation services. This reporting change has been applied from 1 July 2024 and the 2023/24 actuals have not been adjusted.

CL25.399 - Attachment 3

Shoalhaven City Council | Income Statement of Shoalhaven Entertainment Centre | for the year ended 30 June 2025

Shoalhaven City Council

Income Statement of Shoalhaven Entertainment Centre for the year ended 30 June 2025

	2025 Category 2 \$ '000	2024 Category 1 \$ '000
Income from continuing operations		
User charges	1,889	2,173
Other income	61	–
Total income from continuing operations	1,950	2,173
Expenses from continuing operations		
Employee benefits and on-costs	2,052	2,050
Materials and services	2,041	1,824
Depreciation, amortisation and impairment	775	768
Calculated taxation equivalents	150	185
Total expenses from continuing operations	5,018	4,827
Surplus (deficit) from continuing operations before capital amounts	(3,068)	(2,654)
Surplus (deficit) from continuing operations after capital amounts	(3,068)	(2,654)
Surplus (deficit) from all operations before tax	(3,068)	(2,654)
Surplus (deficit) after tax	(3,068)	(2,654)
Opening accumulated surplus	(1)	–
Adjustments for amounts unpaid:		
– Taxation equivalent payments	150	185
Add:		
– Subsidy paid/contribution to operations	2,919	2,468
Closing accumulated surplus	–	(1)
Return on capital %	(8.4)%	(7.5)%
Subsidy from Council	4,592	4,167
Calculation of dividend payable:		
Surplus (deficit) after tax	(3,068)	(2,654)
Surplus for dividend calculation purposes	–	–
Dividend calculated from surplus	–	–

CL25.399 - Attachment 3

Shoalhaven City Council | Income Statement of Aquatic Recreation Facilities | for the year ended 30 June 2025

Shoalhaven City Council

Income Statement of Aquatic Recreation Facilities for the year ended 30 June 2025

	2025 Category 1 \$ '000	2024 Category 1 \$ '000
Income from continuing operations		
User charges	6,226	6,038
Net gain from the disposal of assets	–	1,045
Total income from continuing operations	6,226	7,083
Expenses from continuing operations		
Employee benefits and on-costs	5,780	5,726
Borrowing costs	18	37
Materials and services	4,603	3,510
Depreciation, amortisation and impairment	3,391	3,200
Net loss from the disposal of assets	1,358	–
Calculated taxation equivalents	391	393
Other expenses	20	20
Total expenses from continuing operations	15,561	12,886
Surplus (deficit) from continuing operations before capital amounts	(9,335)	(5,803)
Surplus (deficit) from continuing operations after capital amounts	(9,335)	(5,803)
Surplus (deficit) from all operations before tax	(9,335)	(5,803)
Surplus (deficit) after tax	(9,335)	(5,803)
Opening accumulated surplus	–	1
Adjustments for amounts unpaid:		
– Taxation equivalent payments	391	393
Add:		
– Subsidy paid/contribution to operations	8,944	5,409
Closing accumulated surplus	–	–
Return on capital %	(6.5)%	(4.3)%
Subsidy from Council	15,294	11,555
Calculation of dividend payable:		
Surplus (deficit) after tax	(9,335)	(5,803)
Surplus for dividend calculation purposes	–	–
Dividend calculated from surplus	–	–

CL25.399 - Attachment 3

Shoalhaven City Council | Statement of Financial Position of water supply business activity | as at 30 June 2025

Shoalhaven City Council

Statement of Financial Position of water supply business activity
as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	17,182	10,790
Investments	35,959	34,913
Receivables	5,664	2,836
Inventories	810	1,081
Other	67	–
Total current assets	59,682	49,620
Non-current assets		
Investments	671	4,447
Receivables	1,255	1,130
Infrastructure, property, plant and equipment	621,577	594,032
Intangible assets	323	60
Total non-current assets	623,826	599,669
Total assets	683,508	649,289
LIABILITIES		
Current liabilities		
Payables	2,617	2,603
Contract liabilities	975	495
Total current liabilities	3,592	3,098
Total liabilities	3,592	3,098
Net assets	679,916	646,191
EQUITY		
Accumulated surplus	239,021	231,269
IPPE revaluation surplus	440,895	414,922
Total equity	679,916	646,191

CL25.399 - Attachment 3

Shoalhaven City Council | Statement of Financial Position of sewerage business activity | as at 30 June 2025

Shoalhaven City Council

Statement of Financial Position of sewerage business activity as at 30 June 2025

	2025 \$ '000	2024 \$ '000
ASSETS		
Current assets		
Cash and cash equivalents	14,104	7,601
Investments	29,516	24,615
Receivables	8,138	5,382
Other	9	–
Total current assets	51,767	37,598
Non-current assets		
Investments	551	3,277
Receivables	–	1,402
Infrastructure, property, plant and equipment	903,147	870,716
Intangible assets	507	2
Total non-current assets	904,205	875,397
Total assets	955,972	912,995
LIABILITIES		
Current liabilities		
Payables	2,234	1,625
Borrowings	5,268	5,045
Contract liabilities	13,087	14,052
Employee benefit provisions	–	–
Total current liabilities	20,589	20,722
Non-current liabilities		
Borrowings	63,891	69,161
Total non-current liabilities	63,891	69,161
Total liabilities	84,480	89,883
Net assets	871,492	823,112
EQUITY		
Accumulated surplus	488,432	469,729
IPPE revaluation surplus	383,060	353,383
Total equity	871,492	823,112

Shoalhaven City Council | Statement of Financial Position of Holiday Haven Tourist Parks | as at 30 June 2025

Shoalhaven City Council

Statement of Financial Position of Holiday Haven Tourist Parks as at 30 June 2025

	2025 Category 1 \$ '000	2024 Category 1 \$ '000
ASSETS		
Current assets		
Receivables	–	647
Total current assets	–	647
Non-current assets		
Infrastructure, property, plant and equipment	102,545	108,796
Other	13,580	7,600
Total non-current assets	116,125	116,396
Total assets	116,125	117,043
LIABILITIES		
Current liabilities		
Payables	154	1,277
Borrowings	2,221	2,460
Total current liabilities	2,375	3,737
Non-current liabilities		
Borrowings	10,257	13,415
Total non-current liabilities	10,257	13,415
Total liabilities	12,632	17,152
Net assets	103,493	99,891
EQUITY		
Accumulated surplus	48,895	41,903
Revaluation reserves	54,598	57,988
Total equity	103,493	99,891

CL25.399 - Attachment 3

Shoalhaven City Council | Statement of Financial Position of Bereavement Services | as at 30 June 2025

Shoalhaven City Council

Statement of Financial Position of Bereavement Services

as at 30 June 2025

	2025 ¹ Category 2 \$ '000	2024 Category 1 \$ '000
ASSETS		
Current assets		
Receivables	226	495
Total current assets	226	495
Non-current assets		
Infrastructure, property, plant and equipment	1,756	22,872
Total non-current assets	1,756	22,872
Total assets	1,982	23,367
LIABILITIES		
Current liabilities		
Payables	19	21
Borrowings	33	78
Total current liabilities	52	99
Non-current liabilities		
Borrowings	11	215
Other Liabilities	906	9,557
Total non-current liabilities	917	9,772
Total liabilities	969	9,871
Net assets	1,013	13,496
EQUITY		
Accumulated surplus	296	–
Revaluation reserves	717	13,496
Total equity	1,013	13,496

(1) A service review of Bereavement Services was performed during the year and the outcome was that Council should only include the services that are in direct competition with the market (i.e., cremation and chapel hire) and exclude burial and memorialisation services. This reporting change has been applied from 1 July 2024 and the 2023/24 actuals have not been adjusted.

CL25.399 - Attachment 3

Shoalhaven City Council | Statement of Financial Position of Shoalhaven Entertainment Centre | as at 30 June 2025

Shoalhaven City Council

Statement of Financial Position of Shoalhaven Entertainment Centre
as at 30 June 2025

	2025 Category 2 \$ '000	2024 Category 1 \$ '000
ASSETS		
Current assets		
Receivables	12	31
Total current assets	12	31
Non-current assets		
Infrastructure, property, plant and equipment	36,635	35,183
Total non-current assets	36,635	35,183
Total assets	36,647	35,214
LIABILITIES		
Current liabilities		
Payables	141	79
Borrowings	1,227	1,113
Total current liabilities	1,368	1,192
Non-current liabilities		
Borrowings	5,032	5,695
Other Liabilities	13,326	13,563
Total non-current liabilities	18,358	19,258
Total liabilities	19,726	20,450
Net assets	16,921	14,764
EQUITY		
Revaluation reserves	16,921	14,764
Total equity	16,921	14,764

CL25.399 - Attachment 3

Shoalhaven City Council | Statement of Financial Position of Aquatic Recreation Facilities | as at 30 June 2025

Shoalhaven City Council

Statement of Financial Position of Aquatic Recreation Facilities
as at 30 June 2025

	2025 Category 1 \$ '000	2024 Category 1 \$ '000
ASSETS		
Current assets		
Receivables	225	237
Total current assets	225	237
Non-current assets		
Infrastructure, property, plant and equipment	143,687	134,629
Total non-current assets	143,687	134,629
Total assets	143,912	134,866
LIABILITIES		
Current liabilities		
Payables	368	89
Borrowings	69	1,033
Total current liabilities	437	1,122
Non-current liabilities		
Borrowings	11	1,622
Other Liabilities	48,544	40,322
Total non-current liabilities	48,555	41,944
Total liabilities	48,992	43,066
Net assets	94,920	91,800
EQUITY		
Revaluation reserves	94,920	91,800
Total equity	94,920	91,800

CL25.399 - Attachment 3

Note – Material accounting policy information

A statement summarising the supplemental accounting policies adopted in the preparation of the special purpose financial statements (SPFS) for National Competition Policy (NCP) reporting purposes follows.

These financial statements are SPFS prepared for use by Council and the Office of Local Government. For the purposes of these statements, the Council is a non-reporting not-for-profit entity.

The figures presented in these special purpose financial statements have been prepared in accordance with the recognition and measurement criteria of relevant Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with the *Local Government Act 1993* (Act), the *Local Government (General) Regulation 2021* (Regulation) and the Local Government Code of Accounting Practice and Financial Reporting.

The statements are prepared on an accruals basis. They are based on historic costs and do not take into account changing money values or, except where specifically stated, fair value of non-current assets. Certain taxes and other costs, appropriately described, have been imputed for the purposes of the National Competition Policy.

The Statement of Financial Position includes notional assets/liabilities receivable from/payable to Council's general fund. These balances reflect a notional intra-entity funding arrangement with the declared business activities.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' in its business activities as part of the National Competition Policy which is being applied throughout Australia at all levels of government. The framework for its application is set out in the June 1996 NSW Government Policy statement titled 'Application of National Competition Policy to Local Government'. *The Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality* issued by the Office of Local Government in July 1997 has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide a standard for disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, and returns on investments (rate of return and dividends paid).

Declared business activities

In accordance with Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

- a. **Shoalhaven Water**
Water Supply
- b. **Shoalhaven Water**
Sewer Services
- c. **Holiday Haven Tourist Parks**
Caravan Park Operations
- d. **Aquatic Recreation Facilities**
Swimming Pools and Aquatic Centres

Category 2

(where gross operating turnover is less than \$2 million)

- a. **Bereavement Services (Category 1 in 2023/24)**
Chapel Hire and Crematorium Services
- b. **Shoalhaven Entertainment Centre (Category 1 in 2023/24)**
Venue for entertainment, hire and community activities

Taxation equivalent charges

Council is liable to pay various taxes and financial duties. Where this is the case, they are disclosed as a cost of operations just like all other costs. However, where Council does not pay some taxes, which are generally paid by private sector businesses, such as income tax, these equivalent tax payments have been applied to all Council-nominated business activities and are reflected in special purpose financial statements. For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

continued on next page ...

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Note – Material accounting policy information (continued)

Notional rate applied (%)

Corporate income tax rate – 25%

Land tax – the first \$969,000 of combined land values attracts 0%. For the combined land values in excess of \$969,000 up to \$5,925,000 the rate is \$100 + 1.6%. For the remaining combined land value that exceeds \$5,925,000 a premium marginal rate of 2.0% applies.

Payroll tax – 5.45% on the value of taxable salaries and wages in excess of \$1,200,000.

In accordance with the DCCEEW's guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred to in the Best Practice Management of Water Supply and Sewer Guidelines as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the Act.

Achievement of substantial compliance to the DPIE – Water guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of the business activities.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level - gain from ordinary activities before capital amounts, as would be applied by a private sector competitor. That is, it should include a provision equivalent to the corporate income tax rate, currently 25%.

Income tax is only applied where a gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since the taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations - it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in the SPFS.

The rate applied of 25% is the equivalent company tax rate prevalent at reporting date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges for all Category 1 businesses has been applied to all assets owned, or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that Council business activities face 'true' commercial borrowing costs in line with private sector competitors. In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(i) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed. Subsidies occur where Council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations. The overall effect of subsidies is contained within the Income Statements of business activities.

(ii) Return on investments (rate of return)

The NCP policy statement requires that councils with Category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Funds are subsequently available for meeting commitments or financing future investment strategies. The rate of return is disclosed for each of Council's business activities on the Income Statement.

Note – Material accounting policy information (continued)

(iii) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

Each dividend must be calculated and approved in accordance with the DCCEEW's regulatory and assurance framework and must not exceed:

- 50% of this surplus in any one year, or
- the number of water supply or sewerage assessments at 30 June 2025 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the DCCEEW's regulatory and assurance framework, Statement of compliance and statement of dividend payment, dividend payment form and unqualified independent financial audit report are submitted to DCCEEW.



INDEPENDENT AUDITOR'S REPORT

Report on the special purpose financial statements

Shoalhaven City Council

To the Councillors of Shoalhaven City Council

Opinion

I have audited the accompanying special purpose financial statements (the financial statements) of Shoalhaven City Council's (the Council) Declared Business Activities, which comprise the Statement by Councillors and Management, the Income Statement of each Declared Business Activity for the year ended 30 June 2025, the Statement of Financial Position of each Declared Business Activity as at 30 June 2025 and the Material accounting policy information note.

The Declared Business Activities of the Council are:

- Water supply
- Sewage
- Holiday haven tourist parks
- Bereavement services
- Shoalhaven entertainment centre
- Aquatic recreation facilities

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council's declared Business Activities as at 30 June 2025, and their financial performance for the year then ended, in accordance with the Australian Accounting Standards described in the Material accounting policy information note and the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code).

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as the auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the Material accounting policy information note to the financial statements which describes the basis of accounting. The financial statements have been prepared for the purpose of fulfilling the Council's financial reporting responsibilities under the LG Code. As a result, the financial statements may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements and Special Schedules (the Schedules).

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and Special Schedule 'Permissible income for general rates'.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Financial Statements

The Councillors are responsible for the preparation and fair presentation of the financial statements and for determining that the accounting policies, described in the Material accounting policy information note to the financial statements, are appropriate to meet the requirements in the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Min Lee
Delegate of the Auditor-General for New South Wales

31 October 2025
SYDNEY

Shoalhaven
City Council

Special Schedules

For the year ended *30 June 2025*



CL25.399 - Attachment 3

Shoalhaven City Council

Special Schedules

for the year ended 30 June 2025

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Shoalhaven City Council | Permissible income for general rates | for the year ended 30 June 2025

Shoalhaven City Council

Permissible income for general rates

	Notes	Calculation 2024/25 \$ '000	Calculation 2025/26 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	90,511	95,100
Plus or minus adjustments ²	b	521	598
Notional general income	c = a + b	91,032	95,698
Permissible income calculation			
Percentage increase	d	4.50%	12.00%
Less expiring special variation amount	e	–	(1,424)
Plus percentage increase amount ³	f = d x (c + e)	4,096	11,313
Sub-total	g = (c + e + f)	95,128	105,587
Plus (or minus) last year's carry forward total	h	6	3
Less valuation objections claimed in the previous year	i	(31)	–
Sub-total	j = (h + i)	(25)	3
Total permissible income	k = g + j	95,103	105,590
Less notional general income yield	l	95,100	105,582
Catch-up or (excess) result	m = k – l	3	8
Carry forward to next year ⁶	p = m + n + o	3	8

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (6) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.

Shoalhaven City Council | Permissible income for general rates | for the year ended 30 June 2025



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Shoalhaven City Council

To the Councillors of Shoalhaven City Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Shoalhaven City Council (the Council) for the year ending 30 June 2026.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2025.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

Shoalhaven City Council | Permissible income for general rates | for the year ended 30 June 2025

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.



Min Lee
Delegate of the Auditor-General for New South Wales

31 October 2025
SYDNEY

CL25.399 - Attachment 3

Shoalhaven City Council

Report on Infrastructure Assets

as at 30 June 2025

Asset Class	Asset Category	Estimated cost				Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost						
		Estimated cost to bring assets to satisfactory standard ^a	Estimated cost to bring to the agreed level of service set by Council ^{b, bi}	2024/25 Required maintenance ^c	2024/25 Actual maintenance			1 ¹	2 ²	3 ³	4 ⁴	5 ⁵		
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000							
Buildings	Buildings	11,115	9,128	12,234	10,374	405,842	611,679	23.0%	35.0%	36.0%	4.0%	2.0%		
	Sub-total	11,115	9,128	12,234	10,374	405,842	611,679	23.0%	35.0%	36.0%	4.0%	2.0%		
Other structures	Other structures	11,663	6,369	3,061	2,880	92,667	153,041	21.0%	27.0%	30.0%	20.0%	2.0%		
	Sub-total	11,663	6,369	3,061	2,880	92,667	153,041	21.0%	27.0%	30.0%	20.0%	2.0%		
Roads	Sealed roads	57,227	20,390	11,030	10,629	539,921	959,133	4.0%	24.0%	56.0%	13.0%	3.0%		
	Unsealed roads	473	185	1,751	1,929	23,586	35,746	3.0%	59.0%	35.0%	2.0%	1.0%		
	Bridges	3,929	3,539	762	243	91,768	152,300	49.0%	25.0%	20.0%	4.0%	2.0%		
	Footpaths	700	163	725	307	91,309	120,835	47.0%	37.0%	15.0%	1.0%	0.0%		
	Other road assets	3,592	1,417	1,580	767	221,918	359,084	11.0%	23.0%	64.0%	2.0%	0.0%		
	Bulk earthworks	–	–	–	–	501,785	501,785	100.0%	0.0%	0.0%	0.0%	0.0%		
	Other road assets (incl. bulk earth works)	–	–	–	–	–	–	0.0%	0.0%	0.0%	0.0%	0.0%		
	Sub-total	65,921	25,694	15,848	13,875	1,470,287	2,128,883	33.5%	19.6%	38.9%	6.6%	1.4%		
Water supply network	Water supply network	39,662	19,171	10,000	9,904	565,455	1,029,177	7.0%	25.0%	57.0%	10.0%	1.0%		
	Sub-total	39,662	19,171	10,000	9,904	565,455	1,029,177	7.0%	25.0%	57.0%	10.0%	1.0%		
Sewerage network	Sewerage network	15,110	6,170	17,000	16,530	820,710	1,151,704	23.0%	35.0%	39.0%	2.0%	1.0%		
	Sub-total	15,110	6,170	17,000	16,530	820,710	1,151,704	23.0%	35.0%	39.0%	2.0%	1.0%		
Stormwater drainage	Stormwater drainage	5,490	2,786	1,492	1,018	234,121	355,249	51.0%	24.0%	21.0%	3.0%	1.0%		
	Sub-total	5,490	2,786	1,492	1,018	234,121	355,249	51.0%	24.0%	21.0%	3.0%	1.0%		
Open space / recreational assets	Swimming pools	2,618	1,164	1,618	1,458	24,954	44,946	12.0%	9.0%	62.0%	17.0%	0.0%		
	Other open space / Recreational Assets	2,759	2,019	3,733	3,249	71,048	103,681	30.0%	17.0%	46.0%	5.0%	2.0%		
	Sub-total	5,377	3,183	5,351	4,707	96,002	148,627	24.6%	14.6%	50.8%	8.6%	1.4%		
Other infrastructure assets	Other infrastructure assets	3,439	2,496	490	62	36,662	66,216	17.0%	21.0%	48.0%	8.0%	6.0%		
	Sub-total	3,439	2,496	490	62	36,662	66,216	17.0%	21.0%	48.0%	8.0%	6.0%		
Total – all assets		157,777	74,997	65,476	59,350	3,721,746	5,644,576	25.7%	25.7%	41.0%	6.2%	1.4%		

continued on next page ...

Shoalhaven City Council

Report on Infrastructure Assets (continued) as at 30 June 2025

- (1) Excellent (normal maintenance)
- (2) Good (Only minor maintenance work required)
- (3) Satisfactory (Maintenance work required)
- (4) Poor (renewal required)
- (5) Very poor (urgent renewal/upgrading required)
- (a) Satisfactory standard - Estimated cost to bring assets to a satisfactory standard is the amount of money that is required to be spent on an asset that is currently not at the condition determined to be satisfactory by the council and community.
- (b) Agreed level of service - Estimated cost to renew or rehabilitate existing assets that have reached the condition-based intervention level adopted by council.
- (bi.) In making decisions regarding intervention levels, councils gave consideration to matters including, but not limited to:
 - i. the impacts on the whole-of-life costs of sustaining the asset, or asset component.
 - ii. the risk to the community, safety, the environment, financial sustainability, and council's reputation
 - iii. the affordability of managing the overall suite of assets under council's control.
- (c) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	Integrated planning and reporting (IP&R) description
1	Excellent/very good	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Satisfactory	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Shoalhaven City Council

Report on Infrastructure Assets

as at 30 June 2025

Infrastructure asset performance indicators (consolidated) ⁽¹⁾

	Amounts 2025 \$ '000	Indicator 2025	Indicators 2024	Indicators 2023	Benchmark
Buildings and Infrastructure renewals ratio					
Asset renewals ⁽¹⁾	54,996	65.40%	71.43%	96.49%	> 100.00%
Depreciation, amortisation and impairment	84,098				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	157,777	3.92%	4.58%	4.87%	< 2.00%
Net carrying amount of infrastructure assets	4,025,602				
Asset maintenance ratio					
Actual asset maintenance	59,350	90.64%	104.69%	107.47%	> 100.00%
Required asset maintenance	65,476				
Cost to bring assets to agreed service level					
Estimated cost to bring assets to an agreed service level set by Council	74,997	1.33%	2.04%	1.62%	
Gross replacement cost	5,644,576				

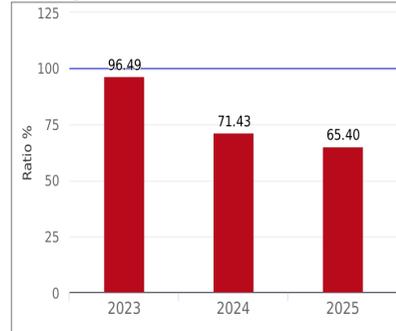
⁽¹⁾ All asset performance indicators are calculated using classes identified in the previous table.

⁽¹⁾ Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Shoalhaven City Council

Report on Infrastructure Assets
as at 30 June 2025

Buildings and infrastructure renewals ratio



Buildings and infrastructure renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

Commentary on result	
24/25 ratio	65.40%

Due to funding constraints, expenditures Council wide were reduced during the 25FY, as is reflected in the ratio.

Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Asset maintenance ratio



Asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

Commentary on result	
24/25 ratio	90.64%

Due to funding constraints, expenditures Council wide were reduced during the 25FY, as is reflected in the ratio.

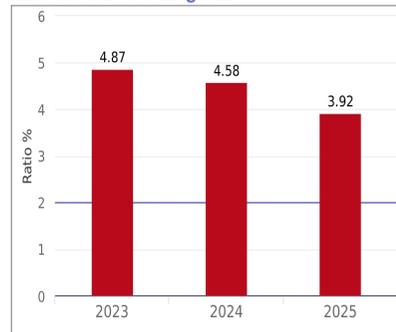
Benchmark: — > 100.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Infrastructure backlog ratio



Infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

Commentary on result	
24/25 ratio	3.92%

The improvement in this ratio is influenced by the bulk earthworks and transportation revaluation. Better condition data is available for our roads network as we continue to make improvements into asset capturing.

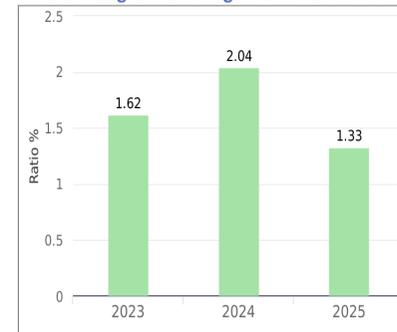
Benchmark: — < 2.00%

Source of benchmark: Code of Accounting Practice and Financial Reporting

Ratio achieves benchmark

Ratio is outside benchmark

Cost to bring assets to agreed service level



Cost to bring assets to agreed service level

This ratio provides a snapshot of the proportion of outstanding renewal works compared to the total value of assets under Council's care and stewardship.

Commentary on result	
24/25 ratio	1.33%

Ongoing reviews of Council assets, asset sales and improved asset capture have all contributed to this ratio reducing.

Shoalhaven City Council

Report on Infrastructure Assets

as at 30 June 2025

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	66.20%	101.52%	52.52%	36.62%	73.77%	4.83%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	4.03%	5.37%	6.55%	5.12%	1.75%	1.62%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	85.55%	83.92%	99.04%	92.83%	97.24%	965.89%	> 100.00%
Required asset maintenance							
Cost to bring assets to agreed service level							
Estimated cost to bring assets to an agreed service level set by Council	1.46%	2.69%	1.79%	1.38%	0.52%	0.44%	
Gross replacement cost							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Shoalhaven
City Council

Annual Report

2024-25

Summary

CL25.399 - Attachment 4

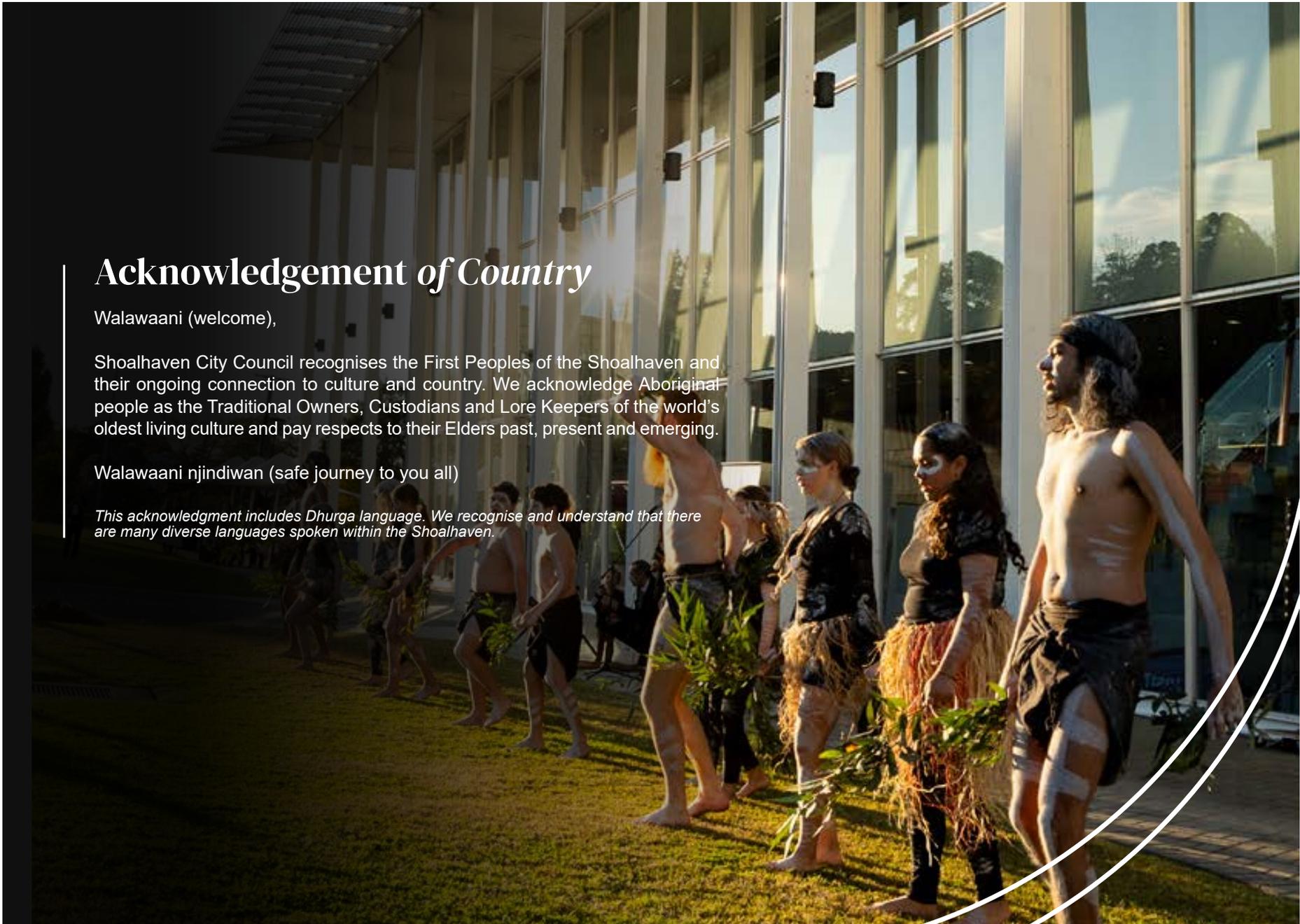
Acknowledgement of Country

Walawaani (welcome),

Shoalhaven City Council recognises the First Peoples of the Shoalhaven and their ongoing connection to culture and country. We acknowledge Aboriginal people as the Traditional Owners, Custodians and Lore Keepers of the world's oldest living culture and pay respects to their Elders past, present and emerging.

Walawaani njindiwan (safe journey to you all)

This acknowledgment includes Dhurga language. We recognise and understand that there are many diverse languages spoken within the Shoalhaven.



Message from the Mayor

This is my first year presenting the Annual Report and I'm proud of the achievements and progress Council has made in the 2024-25 year.

I was elected on a platform to get Council's finances back on track and thanks to the efforts of staff to reduce costs and raise revenue we're making great inroads towards financial sustainability while still providing important services to the community.

This year we had a 12 percent Special Rate Variation approved by the Independent Pricing and Regulatory Tribunal (IPART). This extra income will provide additional funding for road improvements following the completion of a comprehensive road condition assessment in May. The inspection report has revealed the condition of our region's 1,906 km of roads and the scale of cost to renew the network – a major piece of research almost a year in the making.

We were lucky to open a new road this year, with Bannada Way (previously known as the Far North Collector Road) officially opened to traffic. The federally funded \$35 million project provides a new link between Illaroo Road and Moss Vale Road, improving access to the new urban land release area of Badagarang and providing an alternative connection to the new Nowra Bridge.

It's hard to believe that the impacts of the natural disasters of 2022 were still being felt this year, but thankfully the final landslip in the \$59 million remediation package was completed after some incredibly hard work and ingenuity. Thanks to joint funding by the Australian and NSW governments under the Disaster Recovery Funding Arrangements, we were able to remediate 38 major landslips in Kangaroo Valley and surrounding communities. The completion of the last landslip on Bunkers Hill Road in Barrengarry in November signalled the end of this major project, putting the local community well on track to recovery.

A stand-out achievement this year was the launch of our inaugural Reconciliation Action Plan (RAP). The document sets out actions and commitments

to strengthen relationships, demonstrate respect and provide opportunities for Council to work more collaboratively with Aboriginal and Torres Strait Islander communities. This is a significant document designed to embed reconciliation into our everyday practices to help drive positive change.

This year we put our heart and soul into being a more inclusive organisation by rolling out Disability Awareness Training program for all staff. This initiative is part of Council's broader Diversity and Inclusion training designed to enhance understanding and foster a more inclusive workplace culture. In addition, we updated our Events Policy to strengthen guidance on accessibility and sustainability in event planning and delivery. And when it comes to how we engage and consult, we also implemented a range of measures to ensure that every single member of our community can participate effectively in inclusive public consultations.

In January, we welcomed the Prime Minister Anthony Albanese to Nowra who announced \$5 million for the Nowra Riverfront Precinct, a new mixed-use hub that will reconnect Nowra city centre with the waterfront. It's an exciting project that will transform Nowra for locals and visitors, shaping the future of the town and strengthening its role as the civic and tourism centre for the Shoalhaven. I can't wait to see it progress over the coming years.

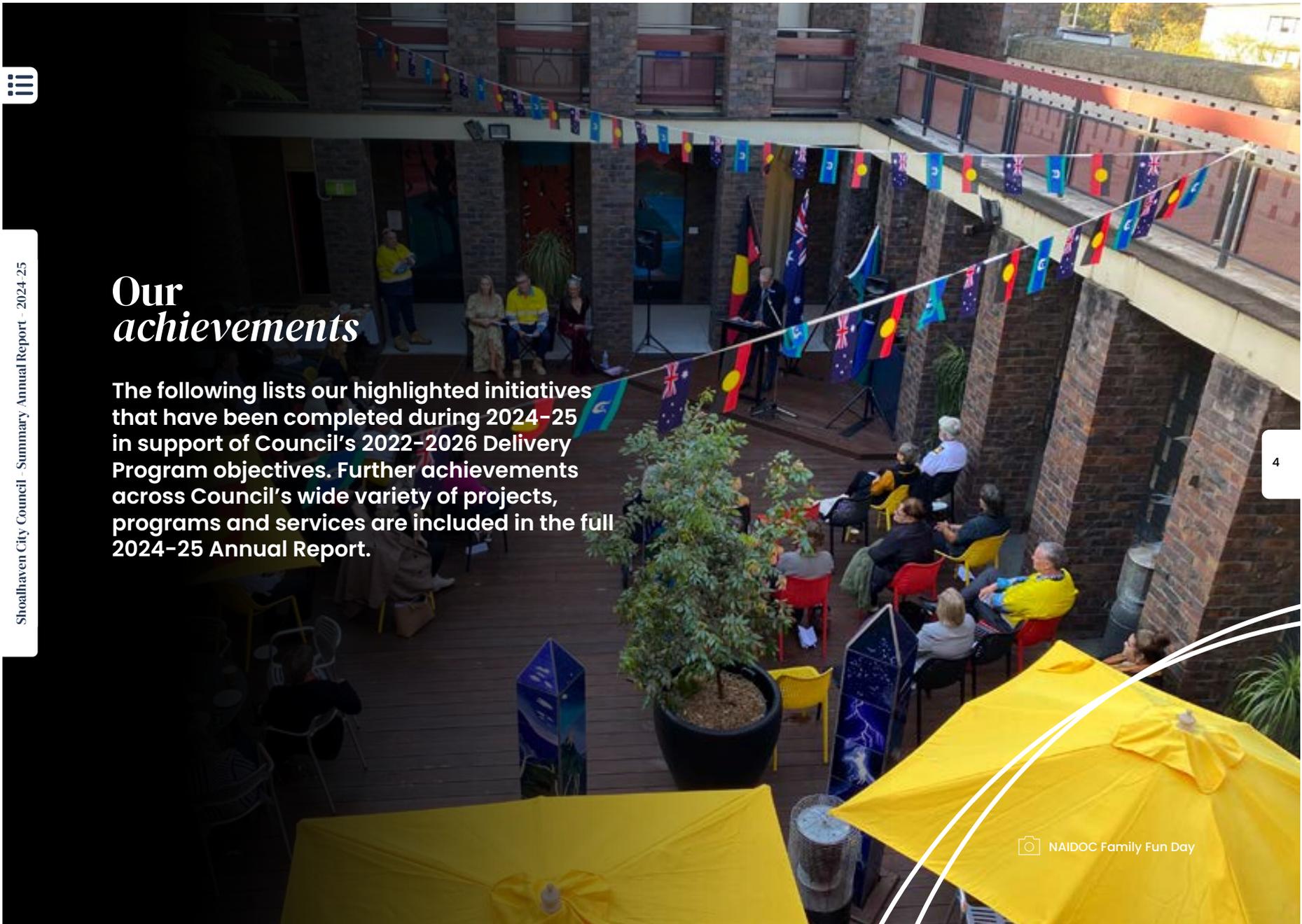
This year closes out my first term as Mayor and my 13th year as a Councillor. I would like to thank the community for their trust and support during this time, knowing we've laid strong foundations for the future. I look forward to continuing our work, embracing new opportunities and initiatives that will further strengthen and enrich our region.

Patricia White



Mayor, Shoalhaven





Shoalhaven City Council – Summary Annual Report – 2024-25

Our achievements

The following lists our highlighted initiatives that have been completed during 2024-25 in support of Council's 2022-2026 Delivery Program objectives. Further achievements across Council's wide variety of projects, programs and services are included in the full 2024-25 Annual Report.

☰ Lake Conjola Fire Station upgrade

A major upgrade to the Lake Conjola Fire Station was completed in January 2025, five years since the Shoalhaven was impacted by the devastating Currowan bushfire.

The \$1.56 million improvement works were jointly funded under the Australian and NSW government's Bushfire Local Economic Recovery (BLER) Fund. The improvement works included an extension of the station, three new truck bays, a multi-purpose room, office, and kitchen amongst other new amenities.

Conjola and surrounding areas were hit hard by the fires, the new facility will strengthen the region's emergency response capability, ensuring the community is better prepared for future disasters.

The facility is now able to accommodate newer, larger firefighting appliances and increase capacity for community involvement and volunteering.



Lake Conjola RFS Station Upgrade

Sustainability

As part of Council's Sustainable Energy Strategy 2020-2025, our Renewable Energy percentage through our Power Purchase Agreement increased from 25 to 50 percent from 1st Jan 2025 for our large sites contract. This includes approximately 85 percent of our total electricity usage and covers our 50 highest energy using sites. Our direct agreement with a grid scale solar farm guarantees our renewable energy percentage through Large Scale Generation Certificates and supports the renewable energy transition broadly through creating market certainty. This increase will bring Council closer to our 2035 Net Zero target.

Under Council's EV Charging on Public Land Policy, Council facilitated EV charging infrastructure through leasing public parking spaces at South St Ulladulla and Berry St Nowra carparks for DC fast charging stations. These important high-power DC sites support both our regional tourism industry and the transition to zero-emissions transport more broadly, which will in turn protect our environment for future generations. Council recognises the State Government Grant funding that supported these projects and are proud to facilitate this important infrastructure for residents and visitors to our region.



Disability Inclusion Action Plan Showcase

Disability Awareness Training

In August 2024, Shoalhaven City Council launched a 30-minute online Disability Awareness Training program for all staff. This initiative marked the first module in Council's broader Diversity and Inclusion Training package, designed to enhance understanding and foster a more inclusive workplace culture. The training covers key learning outcomes, including:

- Understanding the prevalence of disability in Australia
- Recognising both visible and invisible disabilities
- Applying person-first language
- Avoiding assumptions about individuals' capabilities
- Understanding legal obligations under relevant legislation
- Promoting inclusive workplace practices
- Building disability confidence to support respectful and accessible work environments

The program was very well received across the organisation, with staff embracing the opportunity to deepen their awareness of disability in the workplace. The flexible delivery format allowed staff to complete the training independently at their desks or collaboratively during team meetings and briefings. Teams that undertook the training together reported that it sparked meaningful and positive conversations around inclusion, accessibility, and ways to better support colleagues and community members.





Accessible Events and Consultation

Council's Events Policy was updated to strengthen guidance on accessibility and sustainability in event planning and delivery. In collaboration with a specialist disability provider, Council developed resources to support staff and community members organising inclusive and accessible events. The guidelines are available on Council's Event Support page.

Council considers accessibility opportunities to ensure community members can participate effectively for inclusive public consultations. A range of measures are implemented, including:

- Informative animations that explain proposals in engaging, easy-to-understand formats
- Subtitles and transcript options for video content
- Survey questions provided in Easy English
- One-on-one support at in-person workshops, with staff assigned to discussion tables to assist participants to fully engage with the material and discussions
- Use of iconography in event invitations to improve clarity and engagement

In early 2025, Council conducted targeted consultation with people living with disability, their families, and carers as part of the Disability Inclusion Action Plan review. This engagement ensured that the voices of people with lived experience were central to shaping future actions and priorities.

Resilient, safe, accessible & inclusive *communities*





Highlights

- Ranger Services undertook 6,434 proactive patrols during 2024-25. In Q4, there were 1,192 completed with 576 beach patrols, 224 parking patrols, 90 school zones and 302 other patrols ranging from Council showgrounds, camping hot spots, boat ramps, vegetation vandalism, illegal dumping, asset inspections and inland reserves.
- Swim Sport Fitness continue to provide programs and services to cater for community demand for aquatics, health and fitness programs such as the introduction of Pickleball at the Indoor Sports Centre which has led to the inception of the Shoalhaven Pickleball Association in June 2025.
- Shoalhaven Libraries continue to provide online services, resources and information to the community with 852,432 virtual visits at Council's Libraries for 2024-25.
- Initiatives which support and foster connections in the community ranged from Thrive Together Pop Ups, ClubGRANTS 2025, NAIDOC Awards Committee, Youth Week, Disability Forum and Doing It Tough Guide.
- The Reconciliation Action Plan was launched on 28 May 2025 at the Nowra Regional Gallery with local Elders, Aboriginal Community, Councillors, Members of Parliament, community and council staff.



Thrive Together Pop Ups



Ranger Services beach patrols



RAP launch – Shoalhaven Regional Gallery

Sustainable, liveable *environments*





Highlights

- Critical water supply and wastewater mitigation projects are in development, including the Coonemia Recycled Water Plant (CRWP), Bamarang to Milton Stage 2 (B2M2) and the mains replacement program. Risk assessment and mitigation actions undertaken as part of Hydraulic model assessment and strategy development project.
- There were 34 actions completed within Council's Sustainability and Climate Action Plan (2023-2027) with 10 currently in progress.
- Council's Flood Alert network (rain gauges, water level gauges and repeater stations) are fully operational and all site audits and maintenance is up to date.
- All funded pathways were designed, and construction commenced on Myola Pathways project, Dolphin Point Road and Murramarang Road, River Road and Sheaffe Street Callala Beach.



Coonemia Road Reclaimed Water Management Scheme – site

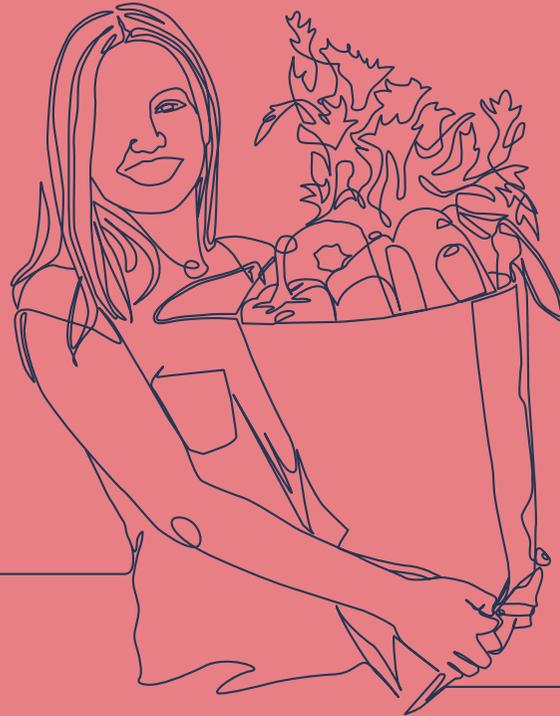


Myola Pathways project



Council's Sustainability and Climate Action Plan (2023-2027)

Thriving local economies that meet *community needs*





Highlights

- There were six successful Regional Event Fund grant applications securing over \$100,000 from DNSW through advocating and supporting events coming to Shoalhaven. The Economic Development team are actively engaging with external event organisers to showcase Shoalhaven's venues for large events.
- Nowra and Ulladulla Visitor Centres maintain strong Google ratings of 4.3 and 4.4 stars, achieving a solid average of 4.35 and consistently delivering high-quality service throughout 2024-25.
- Key Council staff continue to participate in the Illawarra Shoalhaven Joint Organisation (ISJO) facilitated projects including the recently launched Community Renewables program which is making it easier for residents and small businesses to access affordable solar and battery solutions, helping cut bills and boost energy resilience.
- Economic Development participated in events and networking opportunities to build relationships with external networks, organisations and government agencies. This included showcasing the region's capabilities at the Illawarra Career Expo and supporting the School Steer Spectacular to promote a career in the local agriculture sector.
- During 2024-25 Council submitted 77 grant applications to external funding sources with 26 successful grants that have brought in over \$3.2M in additional funding to help deliver projects to the community.



Ulladulla Visitor Centre



Illawarra Career Expo 2025



Illawarra Shoalhaven Joint Organisation (ISJO)

Effective, responsible and authentic *leadership*





Highlights

- The Community Engagement Strategy and Framework has been adopted by Council which now includes the updated Community Participation Plan.
- Several engagement activities were completed this year, including the Community Infrastructure Strategic Plan, proposed Special Rate Variation, Margie Sheedy Memorial Project, Draft Community Strategic Plan 2035, Draft Delivery Program Operational Plan and Budget 2025-26, and initial Disability Inclusion Action Plan review.
- Shoalhaven Animal Shelter works tirelessly to ensure minimal returns of adopted animals with 487 adoptions and an overall adopted animal return rate of 6.1%, well below the 10% target.
- Council's self-insurance case management activities have shown sustained strong performance over more recent audits. Compliance for the 2024 claims period audit is 98%, up from 97% in 2023.
- Strategic Work Health & Safety Plan initiatives implemented included the Inspection Testing and Monitoring system in OneCouncil, 908 staff attended the 'Let's Talk About Safety' events, and 120 leaders trained in Managing for Team Wellbeing.



Shoalhaven Animal Shelter with 487 animal adoptions



The Community Engagement Strategy and Framework



Shoalhaven City Council – Summary Annual Report – 2024-25





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Monthly Investment Review



October 2025

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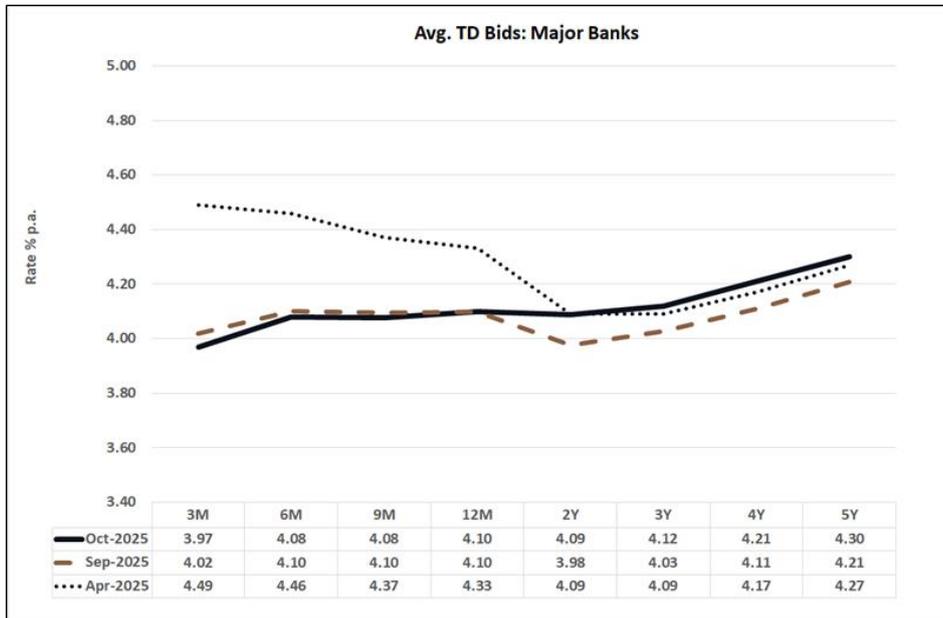
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Market Update Summary

US and China trade headlines swung risk markets over the past month. Risk sentiment improved as the month progressed amid renewed optimism that US-China trade tensions may ease, whilst also being buoyed by another US rate cut.

In the deposit market, over October, at the short-end of the curve (under 12 months), the average deposit rates offered by the domestic major banks remained relatively flat compared to where they were the previous month (September), after the market pushed back on the timing (and potentially the last rate cut to be delivered) by the RBA to mid-2026. At the longer-end of the curve (2-5 years), the average rates were around ~10bp higher compared to where they were the previous month following the higher than expected quarterly inflation figure.



Source: Imperium Markets



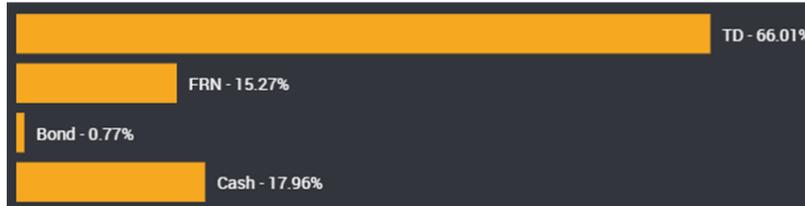
Shoalhaven City Council 's Portfolio & Compliance

Asset Allocation

The majority of the portfolio is directed to fixed term deposits and cash or cash notice accounts. The remainder of the portfolio is directed to liquid senior FRNs and fixed bonds.

Senior FRNs are currently considered 'expensive' on a historical basis but new issuances should continue to be considered on a case by case scenario. In the interim, staggering a mix of fixed assets between 12 months to 5 years remains a more optimal strategy to maximise returns over a longer-term cycle.

With global central banks remaining on an easing bias and further rate cuts priced in over the next 12 months, investors can choose to allocate a small proportion of medium to longer-term funds and undertake an insurance policy by investing across 1-5 year fixed deposits or fixed bonds, locking in and targeting yields above 4% p.a. Should inflation be within the RBA's target band of 2-3% over the longer-term, returns around 4% p.a. or higher should outperform benchmark.





Term to Maturity

All maturity limits (minimum and maximum) comply with the Investment Policy. Short-Medium Term (1-2 years) assets account for around 2% of the total investment portfolio, with capacity of ~\$176m remaining.

Any funds excess to surplus requirements should be placed in longer-dated tenors between 1-5 years across fixed assets along with any attractive new FRNs (3-5 years) as they come to market (refer to respective sections below).

Compliant	Horizon	Invested (\$)	Invested (%)	Min. Limit (%)	Max. Limit (%)	Available (\$)
✓	0 - 90 days	\$98,789,886	37.91%	0%	100%	\$161,779,551
✓	91 - 365 days	\$125,100,164	48.01%	0%	100%	\$135,469,274
✓	1 - 2 years	\$5,719,416	2.20%	0%	70%	\$176,679,190
✓	2 - 5 years	\$30,959,971	11.88%	0%	50%	\$99,324,748
✓	5 - 10 years	\$0	0.00%	0%	25%	\$65,142,359
		\$260,569,438	100.00%			



Counterparty

As at the end of October 2025, all counterparty exposures comply within the Policy limits. Capacity limits are also dependent on the movement in the cash balances. Overall, the portfolio is well diversified across the entire credit spectrum, including some exposure to the regional bank (lower rated) ADIs.

Compliant	Issuer	Rating	Invested (\$)	Invested (%)	Max. Limit (%)	Available (\$)
✓	DBS Cov	AAA	\$1,004,879	0.39%	100.00%	\$259,564,559
✓	ING Cov	AAA	\$2,007,310	0.77%	100.00%	\$258,562,128
✓	Suncorp Cov	AAA	\$2,022,464	0.78%	100.00%	\$258,546,974
✓	NSW (SIRA)	AA+	\$6,675,000	2.56%	100.00%	\$253,894,438
✓	ANZ	AA-	\$34,009,933	13.05%	100.00%	\$226,559,504
✓	CBA	AA-	\$43,619,193	16.74%	100.00%	\$216,950,244
✓	HSBC Bank	AA-	\$2,019,356	0.77%	100.00%	\$258,550,082
✓	NAB	AA-	\$49,507,736	19.00%	100.00%	\$211,061,702
✓	Northern Terr.	AA-	\$2,000,000	0.77%	100.00%	\$258,569,438
✓	Westpac	AA-	\$59,020,056	22.65%	100.00%	\$201,549,382
✓	Macquarie Bank	A+	\$3,999,160	1.53%	100.00%	\$256,570,278
✓	Rabobank	A+	\$5,335,346	2.05%	100.00%	\$255,234,091
✓	ING Bank	A	\$28,725,126	11.02%	100.00%	\$231,844,311
✓	Bendigo	A-	\$5,603,188	2.15%	20.00%	\$46,510,700
✓	BoQ	A-	\$15,000,000	5.76%	20.00%	\$37,113,888
✓	AMP Bank	BBB+	\$20,690	0.01%	5.00%	\$13,007,782
			\$260,569,438	100.00%		

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Credit Quality

The portfolio is well diversified from a credit ratings perspective. The portfolio is entirely invested amongst the investment grade ADIs (BBB+ or higher). All ratings categories are within the Policy limits:

Compliant	Credit Rating	Invested (\$)	Invested (%)	Max. Limit (%)	Available (\$)
✓	AAA Category	\$5,034,653	2%	100%	\$255,534,785
✓	AA Category	\$196,851,274	76%	100%	\$63,718,164
✓	A+ to A Category	\$38,059,633	15%	100%	\$222,509,805
✓	A- Category	\$20,603,188	8%	40%	\$83,624,587
✓	BBB+ to BBB Category	\$20,690	0%	30%	\$78,150,141
✓	BBB- & NR ADIs	\$0	0%	5%	\$13,028,472
✓	TCorp LTGF	\$0	0%	100%	\$260,569,438
		\$260,569,438	100.00%		



Performance

Council's performance for the month ending October 2025 (excluding cash) is summarised as follows:

Performance (Actual)	1 month	3 months	6 months	FYTD	1 year
Official Cash Rate	0.30%	0.90%	1.86%	1.22%	3.97%
AusBond Bank Bill Index	0.30%	0.91%	1.89%	1.22%	4.11%
T/D Portfolio	0.38%	1.13%	2.32%	1.52%	4.82%
FRN Portfolio	0.38%	1.10%	2.26%	1.47%	4.46%
Bond Portfolio	0.10%	0.30%	0.61%	0.41%	1.18%
Council's Total Portfolio[^]	0.38%	1.11%	2.29%	1.50%	4.67%
Relative (to Bank Bills)	0.08%	0.20%	0.40%	0.28%	0.57%

[^]Council's total portfolio returns excludes Council's cash account holdings.

Performance (Annualised)	1 month	3 months	6 months	FYTD	1 year
Official Cash Rate	3.60%	3.60%	3.72%	3.66%	3.97%
AusBond Bank Bill Index	3.55%	3.67%	3.78%	3.65%	4.11%
T/D Portfolio	4.58%	4.54%	4.66%	4.58%	4.82%
FRN Portfolio	4.55%	4.45%	4.54%	4.44%	4.46%
Bond Portfolio	1.24%	1.21%	1.21%	1.21%	1.18%
Council's Total Portfolio[^]	4.54%	4.49%	4.59%	4.51%	4.67%
Relative (to Bank Bills)	0.99%	0.82%	0.81%	0.86%	0.57%

[^]Council's total portfolio returns excludes Council's cash account holdings.

For the month of October, the total portfolio (excluding cash) provided a return of +0.38% (actual) or +4.54% p.a. (annualised), outperforming the benchmark AusBond Bank Bill Index return of +0.30% (actual) or +3.55% p.a. (annualised). The longer-term positive performance continues to be anchored by the handful of deposits that were originally placed for terms greater than 12 months.



Recommendations for Council

AMP Business Saver & Notice Account

We note the AMP Business Saver and AMP 31 Day Notice Account are now sub optimal investments given the rise in deposit yields in recent months. We recommend switching into short-dated fixed deposits with the major banks yielding a considerably higher rate of return, or simply just redeem to replenish capital reserves.

Term Deposits

As at the end of October 2025, Council's **deposit** portfolio was yielding 4.41% p.a. (down 5bp from the previous month), with a weighted average duration of ~195 days (~6½ months). We recommend extending the weighted average duration closer to 9-12 months to optimise returns in the long-run.

Going forward, a more optimal strategy would be staggering deposits across 1-5 year terms – this is likely to earn up to ¼-½% p.a. higher compared to shorter tenors in a normal market environment. There is ongoing belief that at least one more rate cut will be delivered and so locking in rates close to or above 4¼% p.a. across 1-3 year tenors may provide some income protection against a lower rate environment.

Please refer to the section below for further details on the Term Deposit market.

Securities

Primary (new) **FRNs** (with maturities between 3-5 years) are expensive on a historical basis but remains an option (particularly for those investors with portfolios skewed towards fixed assets) and should be considered on a case by case scenario. **Fixed Bonds** may also provide attractive opportunities from new (primary) issuances.



Council's FRN Portfolio

We recommend that Council retains most its FRNs at this stage. We will continue to monitor them individually and will advise when it is appropriate to sell to boost the overall returns of the portfolio in future. (We also remind Council that FRNs can also be sold in the case of an emergency for cash flow purposes).

The following FRNs (unrealised gains of ~\$79k) are up for consideration to be sold over the next few months. We recommend switching into a new attractive FRN when available or otherwise, medium-term fixed deposits (1-5 years) or fixed bonds yielding above 4% p.a.

Issuer	Rating	Maturity Date	ISIN	Face Value	Trading Margin	~Capital Price (\$)	~Unrealised Gain (\$)
Rabo	A+	27/01/2027	AU3FN0065710	\$2,000,000	+44.0bp	\$100.281	\$5,622
Sunc	AA-	25/01/2027	AU3FN0065994	\$2,700,000	+44.5bp	\$100.330	\$8,915
DBS	AAA	16/08/2027	AU3FN0080313	\$1,000,000	+49.0bp	\$100.488	\$4,879
CBA	AA-	17/08/2028	AU3FN0080396	\$1,000,000	+57.5bp	\$100.940	\$9,402
Sunc	AA-	12/07/2028	AU3FN0079406	\$2,000,000	+59.0bp	\$101.123	\$22,464
HSBC	AA-	03/03/2028	AU3FN0075792	\$2,000,000	+59.5bp	\$100.968	\$19,356

Council's Senior Fixed Bonds

In August 2021, Council invested into the following NTTC (AA-) fixed bond:

Investment Date	Maturity Date	Principal	Rate % p.a.	Interest Paid
27/08/2021	15/12/2025	\$2,000,000	1.20%	Annually

We believe this was prudent at the time of investment given the low rate environment and particularly after the RBA's easing decision in early November 2020 to 0.10% and their forward guidance towards official interest rates (no rate rises "until at least 2024").

The NTTC bond is a 'retail' offering and not a 'wholesale' issuance. Given the lack of liquidity and high penalty costs if they were to be sold/redeemed prior to the maturity date, it is considered to be a hold-to-maturity investment and will be marked at par value (\$100.00) throughout the term of investment.



Term Deposit Market Review

Current Term Deposits Rates

As at the end of October, we see value in the following:

ADI	LT Credit Rating	Term	Rate % p.a.
ING	A	5 years	4.58%
Westpac	AA-	5 years	4.43%
NAB	AA-	5 years	4.35%
BoQ	A-	5 years	4.34%
ING	A	4 years	4.43%
Westpac	AA-	4 years	4.35%
NAB	AA-	4 years	4.30%
BoQ	A-	4 years	4.24%
ING	A	3 years	4.30%
Westpac	AA-	3 years	4.28%
NAB	AA-	3 years	4.25%
BoQ	A-	3 years	4.19%
ING	A	2 years	4.23%
Westpac	AA-	2 years	4.20%
Aus. Military Bank	BBB+	2 years	4.17%
NAB	AA-	2 years	4.15%

The above deposits are suitable for investors looking to maintain diversification and lock-in a slight premium compared to purely investing short-term.

For terms under 12 months, we believe the strongest value is currently being offered by the following ADIs (we stress that rates are indicative, dependent on daily funding requirements and different for industry segments):



ADI	LT Credit Rating	Term	Rate % p.a.
Westpac	AA-	12 months	4.32%
NAB	AA-	12 months	4.25%
ING Bank	A	12 months	4.22%
ICBC	A	12 months	4.21%
CBA	AA-	12 months	4.19%
Westpac	AA-	9 months	4.23%
Suncorp	AA-	9 months	4.21%
NAB	AA-	9 months	4.20%
BoQ	A-	9 months	4.19%
ING	A	9 months	4.17%
BoQ	A-	6 months	4.24%
Bendigo-Adelaide	A-	6 months	4.24%
Westpac	AA-	6 months	4.21%
Suncorp	AA-	6 months	4.21%
NAB	AA-	6 months	4.20%
NAB	AA-	3 months	4.10%
Heritage	BBB+	3 months	4.10%
Westpac	AA-	3 months	4.08%
Bendigo-Adelaide	A-	3 months	4.04%
Hume	BBB+	3 months	4.00%

For those investors that do not require high levels of liquidity and can stagger their investments longer term, they will be rewarded over a longer-term cycle if they roll for an average min. term of 12 months, with a spread of investments out to 5 years (this is where we see current value). In a normal market environment (upward sloping yield curve), investors could earn over a cycle, on average, up to ¼-½% p.a. higher compared to those investors that entirely invest in short-dated deposits.

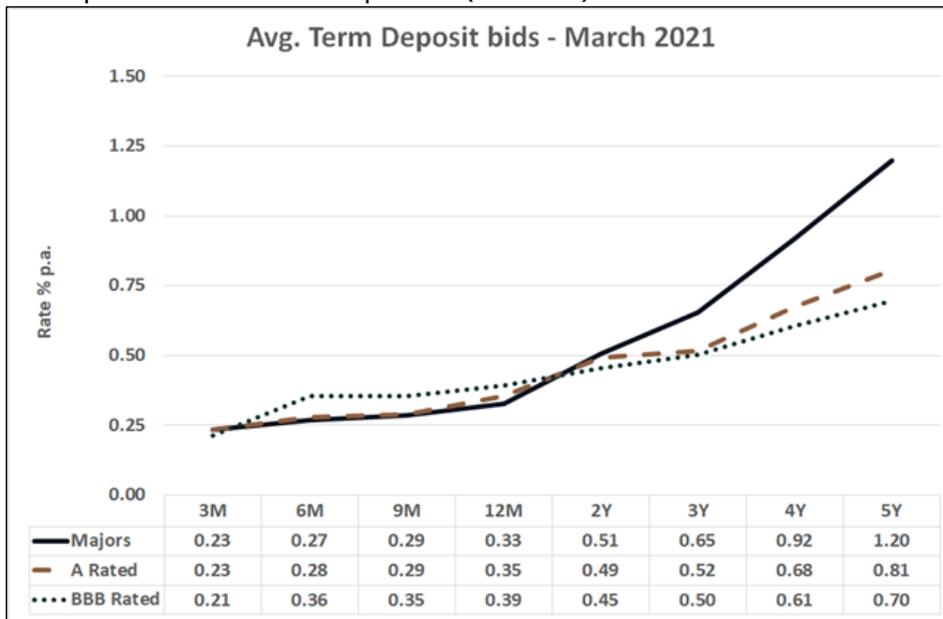
With the possibility for at least one more rate over the next 6-12 months domestically, investors should consider allocating some longer-term surplus funds and undertake an insurance policy by investing across 1-5 year fixed deposits and locking in rates above 4¼% p.a. This will provide some income protection if the RBA decides to continue cutting rates.



Term Deposits Analysis

Pre-pandemic (March 2020), a 'normal' marketplace meant the lower rated ADIs (i.e. BBB category) were offering higher rates on term deposits compared to the higher rated ADIs (i.e. A or AA rated). But due to the cheap funding available provided by the RBA via their Term Funding Facility (TFF) during mid-2020, allowing the ADIs to borrow as low as 0.10% p.a. fixed for 3 years, those lower rated ADIs (BBB rated) did not require deposit funding from the wholesale deposit. Given the higher rated banks had more capacity to lend (as they have a greater pool of mortgage borrowers), they subsequently were offering higher deposit rates. In fact, some of the lower rated banks were not even offering deposit rates at all. As a result, most investors placed a higher proportion of their deposit investments with the higher rated (A or AA) ADIs over the past three years.

Term Deposit Rates – 12 months after pandemic (March 2021)



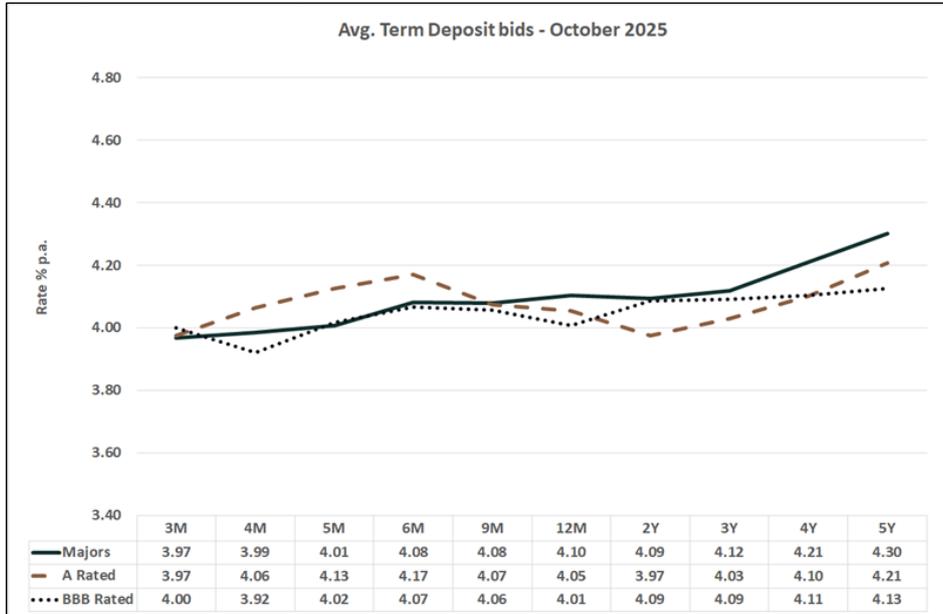
Source: Imperium Markets

The abnormal marketplace experienced during the pandemic is starting to reverse as the competition for deposits slowly increases, partially driven by the RBA's term funding facility coming to an end. In recent months, we have started to periodically see some of the lower rated ADIs ("A" and "BBB" rated) offering slightly higher rates compared to the domestic major banks ("AA" rated) on different parts of the curve (i.e. pre-pandemic environment). Some of this has been attributed to lags in adjusting their deposit rates as some banks (mainly the lower rated ADIs) simply set their rates for the week.



Going forward, investors should have a larger opportunity to invest a higher proportion of its funds with the lower rated institutions (up to Policy limits), from which the majority are not lending to the Fossil Fuel industry or considered 'ethical'. We are slowly seeing this trend emerge, although the major banks always seem to react more quickly than the rest of the market during periods of volatility:

Term Deposit Rates – Currently (October 2025)



Source: Imperium Markets

Financial Stability of the Banking (ADI) Sector

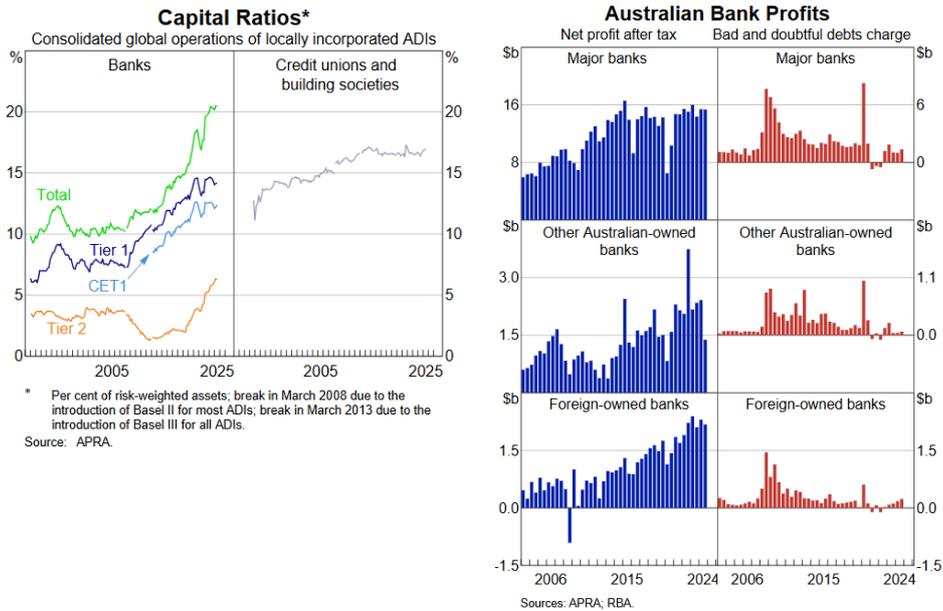
The RBA’s Financial Stability reaffirms the strong balance sheet across the ADI sector. They noted that the risk of widespread financial stress remains limited due to the generally strong financial positions of most (individual) borrowers. Very few mortgage borrowers are in negative equity, limiting the impact on lenders (ADIs) in the event of default and supporting their ability to continue providing credit to the economy. Most businesses that have entered insolvency are small and have little debt, limiting the broader impact on the labour market and thus household incomes, and on the capital position of lenders (ADIs).

Australian banks (collectively the APRA regulated ADIs) have maintained prudent lending standards and are well positioned to continue supplying credit to the economy. A deterioration in economic conditions or temporary disruption to funding markets is unlikely to halt lending activity. Banks have anticipated an



increase in loan arrears and have capital and liquidity buffers well above regulatory requirements (see *Capita Ratios chart below*). APRA’s mandate is to “protect depositors” and provide “financial stability”.

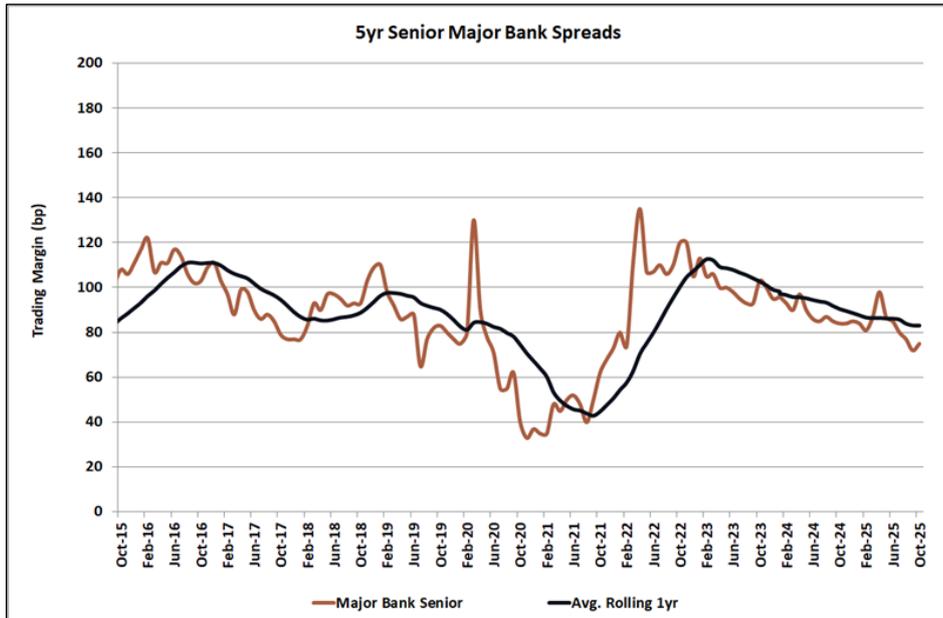
Over the past two decades, both domestic and international banks continue to operate and demonstrate high levels of profitability (see *Australian Bank Profits chart below*), which also covers two stress-test environments being the GFC (September 2008) and the COVID pandemic period (March 2020):





Senior FRNs Market Review

Over October, amongst the senior major bank FRNs, physical credit securities widened up to 3bp at the long-end of the curve. During the month, NAB (AA-) issued a new 3 year senior deal at +60bp. Long-term major bank senior securities are looking 'expensive' on a historical basis, noting the 5yr margin has averaged around the +90bp level over a cycle (currently around +75bp).



Source: IBS Capital

During the month, there was a handful of new issuances from the mutual banking sector:

- Great Southern Bank (BBB+): 3 year senior FRN at +93bp
- Police Bank (BBB+): 3 year senior FRN at +105bp
- Heritage & People's Choice (BBB+): 4 year senior FRN at +105bp

Amongst the "A" rated sector, the securities remained relatively flat across the 3-5 year part of the curve. Within the "BBB" rated sector, margins tightened up to 7bp at the 3 year part of the curve, partly driven by the new primary issuances.



Overall, credit securities are slightly expensive on a historical basis but remain a good option for diversification purposes. FRNs will continue to play a role in investors’ portfolios mainly based on their liquidity and the ability to roll down the curve and gross up returns over ensuing years (in a relatively stable credit environment), whilst also providing some diversification to those investors skewed towards fixed assets.

Senior FRNs (ADIs)	31/10/2025	30/09/2025
“AA” rated – 5yrs	+75bp	+72bp
“AA” rated – 3yrs	+60bp	+60bp
“A” rated – 5yrs	+80bp	+80bp
“A” rated – 3yrs	+67bp	+70bp
“BBB” rated – 3yrs	+93bp	+100bp

Source: IBS Capital

We now generally recommend switches (‘benchmark’ issues only) into new primary issues, out of the following senior FRNs that are maturing:

- On or before mid-2028 for the “AA” rated ADIs (domestic major banks);
- On or before 2026 for the “A” rated ADIs; and
- Within 6–9 months for the “BBB” rated ADIs (consider case by case).

Investors holding onto the above senior FRNs (‘benchmark’ issues only) in their last few years are now generally holding sub optimal investments and are not maximising returns by foregoing realised capital gains. In the current challenging economic environment, any boost in overall returns should be locked in when it is advantageous to do so, particularly as switch opportunities become available.



Senior Fixed Bonds – ADIs (Secondary Market)

With global central banks remaining on an easing bias, investors may look at some opportunities in the secondary market. We currently see value in the following fixed bond lines (please note supply in the secondary market may be limited on any day):

ISIN	Issuer	Rating	Capital Structure	Maturity Date	~Remain. Term (yrs)	Fixed Coupon	Indicative Yield
AU3CB0314763	Bendigo	A-	Senior	24/10/2028	2.98	4.79%	4.41%
AU3CB0308955	BoQ	A-	Senior	30/04/2029	3.49	5.30%	4.54%
AU3CB0319879	Nova Sco.	A-	Senior	21/03/2030	4.38	5.23%	4.89%



Economic Commentary

International Market

US and China trade headlines swung risk markets over the past month. Risk sentiment improved as the month progressed amid renewed optimism that US-China trade tensions may ease, whilst also being buoyed by another US rate cut.

Across equity markets, the US S&P 500 Index rose +2.27%, whilst the NASDAQ surged +4.70%. Europe's main indices also provided solid returns, with gains in UK's FTSE (+3.92%), France's CAC (+2.85%) and Germany's DAX (+0.32%).

The US September headline CPI headline at +0.3% m/m and core gained +0.2%, both a tick below consensus. The annual rate on both headline and core came in at +3.0% y/y.

The US FOMC agreed to cut the Fed Funds rate target by 25bp to 3.75%-4.00%, as widely expected. The Fed agreed to end its Quantitative Tightening (QT) from December 1 but will continue to run down its Agency securities portfolio (by US\$35bn a month) instead reinvesting maturing proceeds into Treasuries.

The Bank of Canada cut by 25bp to 2.25% as expected and signalled that rates are now at "about the right level". Canada's unemployment rate came in steady at 7.1% against expectations for a lift to 7.2%.

UK headline CPI rose +3.8% y/y, below consensus for a +4.0% increase. Core and services inflation also came in below expectations.

The ECB held rates at 2.15% as expected in October. President Lagarde in the press conference repeated that policy was in "a good place", and that there was absolute unanimity on the ECB decision and that downside risks to growth have eased.

The RBNZ cut their official cash rate by an aggressive 50bp to 2.50%, its lowest level in three years, whilst signalling more cuts to come.

China's Q3 GDP beat expectations at +4.8% y/y, driven by strong exports and industrial production, but domestic demand remains soft, with retail sales and investment lagging.

The MSCI World ex-Aus Index rose +2.07% for the month of October:

Index	1m	3m	1yr	3yr	5yr	10yr
S&P 500 Index	+2.27%	+7.90%	+19.89%	+20.89%	+15.91%	+12.65%
MSCI World ex-AUS	+2.07%	+8.22%	+22.78%	+22.42%	+16.21%	+12.44%
S&P ASX 200 Accum. Index	+0.39%	+2.70%	+12.46%	+13.08%	+12.64%	+9.68%

Source: S&P, MSCI



Domestic Market

The consumer price index (CPI) rose +1.3% in the September 2025 quarter and +3.2% annually. The trimmed mean annual inflation figure surged up to +3.0% to the September quarter, up from +2.7% in the June quarter. The market has pushed back the timing of the next interest rate cut to around mid-2026, with some economists now forecasting no more rate cuts this cycle.

The seasonally adjusted unemployment rate rose to 4.5% in September, up from a revised 4.3% in August, the highest level since November 2021. The underemployment rate rose by 0.2% to 5.9% in September.

The latest RBA Minutes reaffirmed that future decisions will be *"cautious and data dependent"*. They consider policy to be *"probably still a little restrictive but acknowledged the extent of restriction was difficult to determine"*.

Dwelling prices rose +0.8% m/m in September, the strongest since October 2023, to be +4.8% higher over the year.

The monthly trade balance was lower than expected with a surplus of \$1.8bn for August, the lowest it has been since June 2018. The decline was driven by a sharp drop in non-monetary gold exports as well as a broad-based increase in goods imports. Exports fell -7.8% m/m, down by \$3.5bn.

Household spending rose +0.1% m/m in August and +5.0% over the year.

The Australian dollar fell around -0.77%, finishing the month at US65.51 cents (from US66.02 cents the previous month).

Credit Market

The global credit indices remained relatively flat this month. They remain near the levels seen in early-mid 2022 (prior to the rate hike cycle from most central banks):

Index	October 2025	September 2025
CDX North American 5yr CDS	52bp	52bp
iTraxx Europe 5yr CDS	54bp	56bp
iTraxx Australia 5yr CDS	66bp	66bp

Source: Markit



Fixed Interest Review

Benchmark Index Returns

Index	October 2025	September 2025
Bloomberg AusBond Bank Bill Index (0+YR)	+0.30%	+0.29%
Bloomberg AusBond Composite Bond Index (0+YR)	+0.36%	+0.15%
Bloomberg AusBond Credit FRN Index (0+YR)	+0.33%	+0.43%
Bloomberg AusBond Credit Index (0+YR)	+0.27%	+0.06%
Bloomberg AusBond Treasury Index (0+YR)	+0.34%	+0.09%
Bloomberg AusBond Inflation Gov't Index (0+YR)	+0.44%	+0.91%

Source: Bloomberg

Other Key Rates

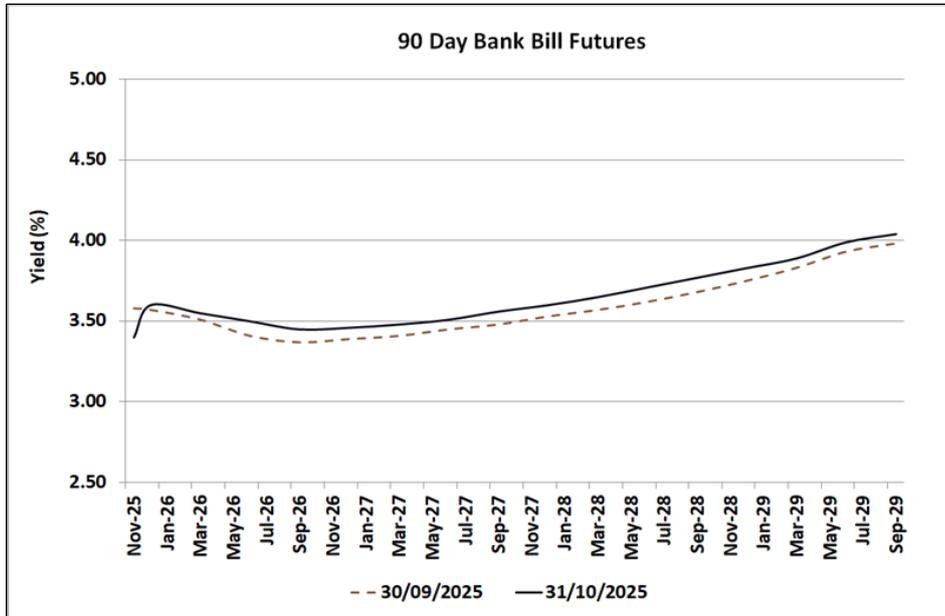
Index	October 2025	September 2025
RBA Official Cash Rate	3.60%	3.60%
90 Day (3 month) BBSW Rate	3.64%	3.58%
3yr Australian Government Bonds	3.58%	3.54%
10yr Australian Government Bonds	4.28%	4.31%
US Fed Funds Rate	3.75%-4.00%	4.00%-4.25%
2yr US Treasury Bonds	3.60%	3.60%
10yr US Treasury Bonds	4.11%	4.16%

Source: RBA, ASX, US Department of Treasury



90 Day Bill Futures

Bill futures rose across the board this month following the unexpected spike in inflation. The market has pushed back expectations of the next (potentially last) RBA rate cut at least until mid-2026:



Source: ASX

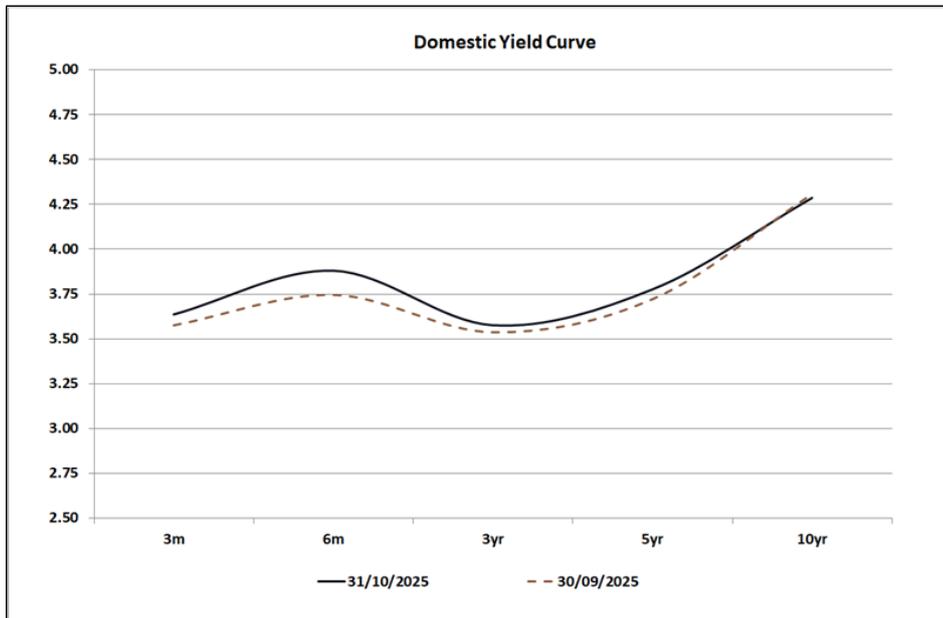


Fixed Interest Outlook

US Federal Reserve Chair Jerome Powell said that a rate cut in December is “*far from*” a foregone conclusion and that there were some strongly differing views amongst the members. Powell said he believes that the ex-tariff inflation is close to the Fed’s 2% target, commenting that they are seeing a continual “*very gradual*” cooling in the labour market. The clear inference is that labour market deterioration is at a somewhat faster pace that has been observed recently, and it will be a key indicator of how monetary policy evolves from here. Pricing for the December 10 meeting has come in to show around a 69% chance of a 25bp cut.

Domestically, the latest RBA Minutes reaffirmed that future decisions would be “*cautious and data dependent*”. Stronger than expected Q3 inflation is likely to leave the RBA on an extended pause as they rebuild confidence in the inflation outlook. With inflation printing higher than the previously forecasted, the RBA may well be on hold until at least late Q2 2026, although they admit ongoing monetary policy decisions will be data driven.

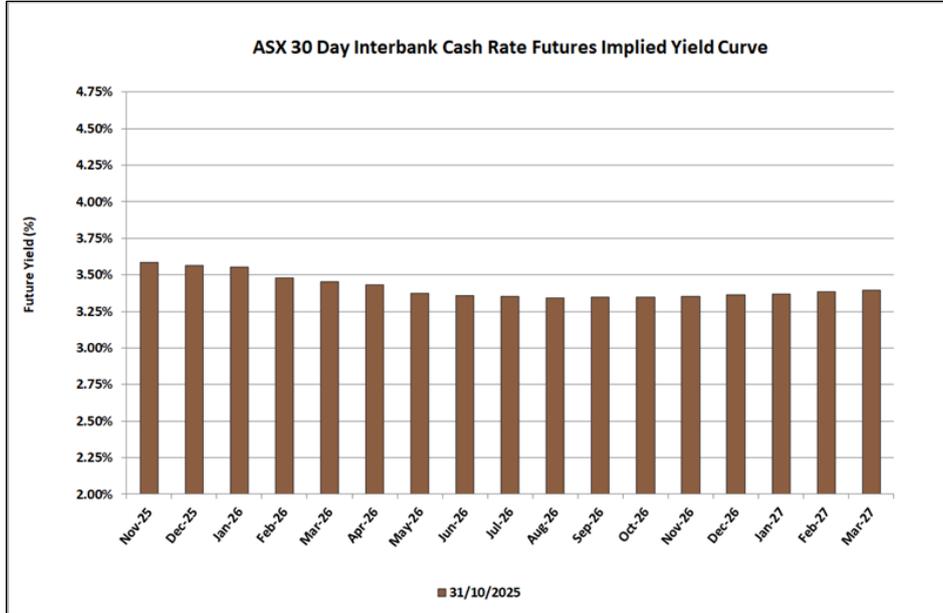
Yields rose up to 5bp at the longer-end of the curve this month:



Source: ASX, RBA



Financial markets are now only factoring one additional rate cut by mid-2026, potentially taking the official cash rate down to 3.35%:



Source: ASX

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Statement of Investments

as at 31 October 2025

Portfolio by Asset as at 31/10/2025

Asset Type: CASH

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
State Insurance Regulatory Authority	AA+	CASH	GENERAL	Monthly	31/10/2025	31/10/2025	0.0000	6,675,000.00	6,675,000.00
AMP Bank	BBB+	CASH	GENERAL	Monthly	31/10/2025	31/10/2025	3.9500	19,827.69	19,827.69
AMP Bank	BBB+	CASH	GENERAL	Monthly	31/10/2025	31/10/2025	2.5000	862.41	862.41
Commonwealth Bank	AA-	CASH	GENERAL	Monthly	31/10/2025	31/10/2025	3.7000	36,749,464.50	36,749,464.50
Commonwealth Bank	AA-	CASH	GENERAL	Monthly	31/10/2025	31/10/2025	0.0000	3,345,571.86	3,345,571.86
CASH SUBTOTALS								46,790,726.46	46,790,726.46

Asset Type: TD

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
ING Bank (Australia) Ltd	A	TD	GENERAL	At Maturity	03/10/2024	05/11/2025	4.8400	5,000,000.00	5,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	28/02/2025	12/11/2025	4.6800	5,000,000.00	5,000,000.00
BOQ	A-	TD	GENERAL	At Maturity	03/06/2025	03/12/2025	4.3300	5,000,000.00	5,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	03/12/2024	03/12/2025	5.0500	5,000,000.00	5,000,000.00
Suncorp Bank	AA-	TD	GENERAL	Annual	01/03/2024	11/12/2025	4.9000	3,000,000.00	3,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	19/12/2024	17/12/2025	5.0000	5,000,000.00	5,000,000.00
ING Bank (Australia)	A	TD	GENERAL	Annual	01/03/2024	17/12/2025	5.0000	3,000,000.00	3,000,000.00

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
Ltd									
NAB	AA-	TD	GENERAL	At Maturity	12/12/2024	07/01/2026	4.9300	5,000,000.00	5,000,000.00
BOQ	A-	TD	GENERAL	At Maturity	10/07/2025	12/01/2026	4.2400	5,000,000.00	5,000,000.00
Bendigo and Adelaide	A-	TD	GENERAL	At Maturity	16/07/2025	15/01/2026	4.1900	5,000,000.00	5,000,000.00
Suncorp Bank	AA-	TD	GENERAL	At Maturity	02/04/2025	04/02/2026	4.7800	5,000,000.00	5,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	21/02/2025	18/02/2026	4.6900	5,000,000.00	5,000,000.00
ING Bank (Australia) Ltd	A	TD	GENERAL	Annual	01/03/2024	04/03/2026	4.9500	3,000,000.00	3,000,000.00
Suncorp Bank	AA-	TD	GENERAL	At Maturity	12/03/2025	12/03/2026	4.5900	5,000,000.00	5,000,000.00
Suncorp Bank	AA-	TD	GENERAL	At Maturity	28/03/2025	30/03/2026	4.7000	5,000,000.00	5,000,000.00
Suncorp Bank	AA-	TD	GENERAL	At Maturity	02/04/2025	02/04/2026	4.7000	5,000,000.00	5,000,000.00
Westpac	AA-	TD	GENERAL	At Maturity	31/07/2025	08/04/2026	4.1700	5,000,000.00	5,000,000.00
BOQ	A-	TD	GENERAL	At Maturity	14/10/2025	14/04/2026	4.3400	5,000,000.00	5,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	09/05/2025	06/05/2026	4.1000	5,000,000.00	5,000,000.00
ING Bank (Australia) Ltd	A	TD	GENERAL	At Maturity	03/06/2025	03/06/2026	4.1300	5,000,000.00	5,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	12/06/2025	12/06/2026	4.1700	5,000,000.00	5,000,000.00
ING Bank (Australia) Ltd	A	TD	GENERAL	At Maturity	10/07/2025	10/07/2026	4.1400	5,000,000.00	5,000,000.00
ING Bank (Australia) Ltd	A	TD	GENERAL	At Maturity	15/07/2025	15/07/2026	4.1300	5,000,000.00	5,000,000.00
Westpac	AA-	TD	GENERAL	At Maturity	31/07/2025	31/07/2026	4.1700	5,000,000.00	5,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	06/08/2025	06/08/2026	4.1600	5,000,000.00	5,000,000.00

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
Westpac	AA-	TD	GENERAL	Annual	18/08/2025	18/08/2026	4.1200	5,000,000.00	5,000,000.00
Westpac	AA-	TD	GENERAL	At Maturity	21/08/2025	21/08/2026	4.1300	10,000,000.00	10,000,000.00
Westpac	AA-	TD	GENERAL	At Maturity	28/08/2025	28/08/2026	4.1400	10,000,000.00	10,000,000.00
Westpac	AA-	TD	GENERAL	At Maturity	05/09/2025	07/09/2026	4.1800	10,000,000.00	10,000,000.00
NAB	AA-	TD	GENERAL	At Maturity	29/09/2025	29/09/2026	4.3000	5,000,000.00	5,000,000.00
Westpac	AA-	TD	GENERAL	At Maturity	14/10/2025	14/10/2026	4.2000	10,000,000.00	10,000,000.00
NAB	AA-	TD	GENERAL	Annual	01/03/2024	15/12/2027	4.7000	3,000,000.00	3,000,000.00
TD SUBTOTALS								172,000,000.00	172,000,000.00

Asset Type: FRN

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
Macquarie Bank	A+	FRN	GENERAL	Quarterly	09/12/2020	09/12/2025	4.0616	3,999,160.00	4,000,000.00
Suncorp Bank	AA-	FRN	GENERAL	Quarterly	24/02/2021	24/02/2026	4.0047	2,100,163.80	2,100,000.00
Suncorp Bank	AA-	FRN	GENERAL	Quarterly	25/01/2022	25/01/2027	4.2825	2,708,915.40	2,700,000.00
Rabobank Australia Branch	A+	FRN	GENERAL	Quarterly	27/01/2022	27/01/2027	4.2325	2,005,622.00	2,000,000.00
DBS Bank	AAA	FRN	GENERAL	Quarterly	16/08/2023	16/08/2027	4.3900	1,004,879.00	1,000,000.00
HSBC Bank, Sydney Branch	AA-	FRN	GENERAL	Quarterly	03/03/2023	03/03/2028	4.6248	2,019,356.00	2,000,000.00
Suncorp Bank	AAA	FRN	GENERAL	Quarterly	12/07/2023	12/07/2028	4.6250	2,022,464.00	2,000,000.00

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
Commonwealth Bank	AA-	FRN	GENERAL	Quarterly	17/08/2023	17/08/2028	4.5400	1,009,402.00	1,000,000.00
Bendigo and Adelaide	A-	FRN	GENERAL	Quarterly	24/10/2024	24/10/2028	4.4737	603,187.80	600,000.00
ANZ Bank	AA-	FRN	GENERAL	Quarterly	05/02/2024	05/02/2029	4.6223	2,523,955.00	2,500,000.00
Rabobank Australia Branch	A+	FRN	GENERAL	Quarterly	26/02/2024	26/02/2029	4.5781	2,021,238.00	2,000,000.00
Suncorp Bank	AA-	FRN	GENERAL	Quarterly	19/03/2024	19/03/2029	4.5283	1,260,737.50	1,250,000.00
Rabobank Australia Branch	A+	FRN	GENERAL	Quarterly	17/07/2024	17/07/2029	4.4075	1,308,486.40	1,300,000.00
ING Bank (Australia) Ltd	A	FRN	GENERAL	Quarterly	20/08/2024	20/08/2029	4.5925	2,725,126.20	2,700,000.00
NAB	AA-	FRN	GENERAL	Quarterly	14/11/2024	14/11/2029	4.4320	1,507,735.50	1,500,000.00
Commonwealth Bank	AA-	FRN	GENERAL	Quarterly	09/01/2025	09/01/2030	4.4190	2,514,755.00	2,500,000.00
Suncorp Bank	AA-	FRN	GENERAL	Quarterly	21/05/2025	21/05/2030	4.5016	2,416,161.60	2,400,000.00
Westpac	AA-	FRN	GENERAL	Quarterly	19/06/2025	19/06/2030	4.3783	4,020,056.00	4,000,000.00
ING Bank (Australia) Ltd	AAA	FRN	GENERAL	Quarterly	15/08/2025	15/08/2030	4.3965	2,007,310.00	2,000,000.00
FRN SUBTOTALS								39,778,711.20	39,550,000.00

Asset Type: BOND

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
Northern Territory Treasury	AA-	BOND	GENERAL	Semi-Annual	27/08/2021	15/12/2025	1.2000	2,000,000.00	2,000,000.00

Issuer	Rating	Type	Allocation	Interest Paid	Purchase Date	Maturity Date	Rate (%)	Capital Value (\$)	Face Value (\$)
BOND SUBTOTALS								2,000,000.00	2,000,000.00

Portfolio by Asset Totals as at 31/10/2025

Type	Capital Value (\$)	Face Value (\$)
CASH	46,790,726.46	46,790,726.46
TD	172,000,000.00	172,000,000.00
FRN	39,778,711.20	39,550,000.00
BOND	2,000,000.00	2,000,000.00
TOTALS	260,569,437.66	260,340,726.46

Planning Agreement Policy

Adoption Date:	25/03/2008
Reaffirmed:	26/02/2013, 9/05/2017
Amendment Date:	9/06/2009, 18/1/2021
Minute Number:	MIN08.307, MIN09.719, MIN13.106, MIN17.378, MIN21.2, MIN22.865
Next Review Date:	
Related Legislation:	
Associated Policies/Documents:	
Directorate:	City Development
Responsible Owner:	
Record Number:	POL25/71

Planning Agreement Policy

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Planning Agreement Policy

1. Policy Purpose

Shoalhaven City Council (Council) is committed to ensuring a fair, transparent and accountable process for developers seeking to enter into Planning Agreements to which Council is a party. A Planning Agreement is a planning tool which can be used to negotiate flexible outcomes for a variety of public purposes, whether tied to Section 7.11 contributions or not.

The purpose of this Policy is to set out Council's framework for the preparation and use of Planning Agreements including:

- The instances in which Council may consider entering into a planning agreement;
- The matters generally covered by a planning agreement;
- The form of development contributions which may be sought under a planning agreement;
- The kinds of public benefits which may be negotiated and whether it includes a planning benefit;
- The method of determining the value of public benefits;
- Whether money paid under different planning agreements is to be pooled and progressively applied towards the provision of public benefits that the different agreements relate;
- Details relating to the timing and delivery of the public benefit to be provided;
- Probity measures and the procedures for making an application, negotiating and entering into a planning agreement;
- How Council will assess an application for a Planning Agreement.

2. Application

This policy applies when a developer seeks to negotiate a Planning Agreement with Council, associated with any Complying Development Certificate (CDC), Development Application (DA) or Planning Proposal (PP). The Planning Agreement could apply to land within the Shoalhaven local government area (including any land owned by the Council), as well as any land outside the Shoalhaven LGA, where Council has entered into a joint Planning Agreement with another council.

This policy will prevail to the extent of any inconsistency with any other policies that would otherwise apply to a Planning Agreement. Whilst this Policy is not legally binding, it is intended that Council and any person a party to a Planning Agreement will follow this Policy to the fullest extent possible.

3. Objectives

3.1. Policy Statement

This Policy aims to:

Planning Agreement Policy

- Ensure a consistent approach to the negotiation and preparation of all planning agreements;
- Ensure greater probity and establish a probity framework for the negotiation, preparation exhibition and implementation of planning agreements.
- Supplement, or where appropriate, replace the application of section 7.11 of the Act;
- Facilitate innovative and flexible approaches to the provision of infrastructure and other public benefits, consistent with Shoalhaven Contributions Plan 2019; and
- Provide stakeholders with a greater involvement in the type, standard and location of public facilities and other public benefits.
- Align with Council’s strategic plans and documents, including Shoalhaven’s Local Strategic Planning Statement.

4. Definitions

Term	Meaning
<i>Applicant</i>	the person entitled to act upon a Development Consent or Complying Development Certificate, or in relation to a Planning Proposal
<i>Complying development certificate</i>	has the same meaning as in the EP&A Act
<i>Council</i>	Shoalhaven City Council
<i>Developer</i>	a person who has sought a change to an environmental planning instrument (which includes the making, amendment or repeal of an instrument (Section 7.4 (11) of the EP&A Act), or who has made or proposes to make a development application or complying development application, or who has entered into an agreement with or is otherwise associated with such a person.
<i>Development application (DA)</i>	has the same meaning as in the EP&A Act
<i>Development contributions</i>	the kind of provision made by a developer under a planning agreement, being a monetary contribution, the dedication of land free of cost or the provision of a material public benefit.
<i>Contributions plan</i>	a document that has been publicly exhibited and adopted by Council pursuant to Section 7.18 (formerly Section 94EA) of the EP&A Act that authorises the imposition of a condition under Section 7.11 (formerly Section 94) of that Act, as amended from time to time.

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EP&A Act	the <i>Environmental Planning and Assessment Act 1979</i> .
EP&A Regulation	the <i>Environmental Planning and Assessment Regulation 2000</i> 2021.
Infrastructure item	an item identified in the Contributions Plan or such other public infrastructure item approved by the Council.
Instrument change	a change to an environmental planning instrument to enable a development application to be made to carry out development the subject of a Planning Agreement.
Planning authority	means Shoalhaven City Council (Council).
Planning benefit	a development contribution that confers a net public benefit, that is, a benefit that exceeds the benefit derived from measures that would address the impacts of particular development on surrounding land or the wider community.
Planning proposal	a document that explains the intended effect of a proposed local environmental plan (LEP) and sets out the justification for making that plan.
Public	includes a section of the public
Public benefit	the benefit enjoyed by the public as a consequence of a development contribution
Public purpose	the provision of, or the recoupment of the cost of providing public amenities and public services (as defined in Section 7.4 (11) of the EP&A Act), affordable housing, transport or other infrastructure. It also includes the funding of recurrent expenditure relating to such things as the monitoring of the planning impacts of development and the conservation or enhancement of the natural environment.
Public facilities	public infrastructure, facilities, amenities and services

5. Roles and responsibilities

5.1. Provisions

5.1.1. Legislative and Policy Context

A Planning Agreement is a voluntary agreement, entered into by one or more planning authorities and a developer or other party, where that developer seeks to change an environmental planning instrument or who has made, or who proposes to make a DA or an application for a CDC, where the following is required to be used for or applied towards a public purpose:

- Dedication of land.

Planning Agreement Policy

- A monetary contribution.
- Material public benefit
- A combination of some or all of the above.

Part 7, Subdivision 2 of the *Environmental Planning and Assessment Act 1979* (EP&A Act) and Part 9, Division 1 of the *Environmental Planning and Assessment Regulation 2021* (EP&A Regulations), prescribes the procedural framework relating to the preparation of planning Agreements in more detail.

5.1.2. Guiding Principles of Planning Agreements

In 2021, the NSW Government issued the [Planning Agreements Practice Note](#). The Practice Note identifies a number of key guidelines and safeguards in the application of Planning Agreements which have been expanded upon below.

Fundamental Principles governing the use of Planning Agreements

Council’s use of Planning Agreements will be governed by the following principles:

- Planning decisions may not be bought and sold through Planning Agreements;
- Development that is unacceptable on planning grounds will not be permitted because of planning benefits offered by developers that do not make the development acceptable in planning terms;
- The Council will not allow Planning Agreements to improperly fetter the exercise of its functions under the Act, Regulations or any other Act or law;
- The Council will not use Planning Agreements for any purpose other than a proper planning purpose;
- The Council will not seek benefits under a Planning Agreement that are unrelated to particular development;
- The Council will not allow the interests of individuals or interest groups to outweigh the public interest when considering a proposed Planning Agreement;
- The Council will not improperly rely on its statutory position in order to extract unreasonable public benefits from developers under Planning Agreements; and
- The Council will not use Planning Agreements for the primary purpose of value capture in connection with the making of planning decisions.

Where the Council has a commercial stake in the development subject of an agreement, it will take appropriate steps to ensure that it avoids a conflict of interest between its role as a planning authority and its interest in the development. Council will seek to ensure probity of its processes by ensuring applications involving Planning Agreements which involve Council land (excluding road reserves for road and associated infrastructure specified in the Contributions Plan), or development applications made by or on behalf of Council, are assessed by an independent third party.

Acceptability Test to be applied to all Planning Agreements

When considering entering into a Planning Agreement, Council will apply the following test in order to assess the desirability of the possible outcome of a proposed Planning Agreement:

Planning Agreement Policy

- Is the proposed Planning Agreement directed towards a proper and legitimate planning purpose having regard to its statutory planning controls and other adopted planning policies and the circumstances of the case?
- Does the Planning Agreement result in a public benefit that is not wholly unrelated to the development?
- Does the Planning Agreement provide for a reasonable means of achieving the relevant purpose?
- Can the Planning Agreement be taken into consideration in the assessment of the relevant planning proposal or development application?
- Will the Planning Agreement produce outcomes that meet the general values and expectations of the community, protect the community against adverse planning decisions and protect the overall public interest?
- Does the Planning Agreement promote Council’s strategic objectives in relation to the use of Planning Agreements?
- Does the Planning Agreement conform to the fundamental principles governing the Councils use of Planning Agreements?
- Are there any relevant circumstances that may operate to preclude Council from entering into the proposed Planning Agreement?

Matters Council May Consider

The matters that Council may consider in any negotiations for a Planning Agreement include whether:

- The demands created by the development for new public infrastructure, amenities or services are addressed;
- The facilities and/or services to be provided meet the planning and strategic objectives of Council;
- Mitigation of the impact of development is addressed;
- Recurrent funding of public facilities is required;
- Past deficiencies in infrastructure provision that would otherwise prevent a development from occurring are addressed;
- Monitoring the planning impacts of development is required;
- Compensation for the loss of, or damage to, a public amenity, service, resource or asset caused by the developer through its replacement, substitution, repair or regeneration is provided for.
- Planning benefits for the wider community accrue from the Planning Agreement; and
- Any initial or ongoing costs are designated as Council’s responsibility.

5.1.3. The Planning Agreement Preparation and Execution Process

The Planning Agreement process, from start initial discussion to execution, consists of seven key steps as outlined in Figure 1 and explained below.

Planning Agreement Policy

The negotiation of Planning Agreements can be complex, and a number of the steps below may need to be repeated, including negotiation and public exhibition.



Figure 1: Summary of Planning Agreement Process Steps.
* Council fees and charges may apply at this stage.

Step 1 – Initial Planning Agreement discussion and negotiation with Council

Prior to submitting a formal request for a Planning Agreement with Council, the applicant must meet with Council’s Strategic Planning Section (and other relevant staff as required) to:

- Discuss Council’s preliminary expectations for a Planning Agreement, understand background information and ensure the proposal meets Council’s requirements;
- Demonstrate that the relevant assessment criteria can be satisfied;
- Discuss the approval process;
- Discuss whether the proposed Planning Agreement is relevant to a DA, CDC or PP (i.e. directed towards appropriate and legitimate planning purposes) and whether it could be considered in connection with the application/proposal. A request to enter into a Planning Agreement will not be accepted if it is not associated with a Complying Development Application (CDC), Development Application (DA) or Planning Proposal (PP). Where a Planning Agreement can be considered in connection with a PP, the role of the Planning Agreement in facilitating the objectives and outcomes of the PP should be clearly set out in the objectives and outcomes section of the PP, and
- Determine the proper planning weight to be given to the proposed Planning Agreement and the public benefits being offered under the proposed terms.
- Discuss whether the proposal meets Council’s planning policy objectives, including this Policy, the Shoalhaven Contributions Plan 2019 and other Council policies, procedures and technical specifications (as relevant).
- Discuss whether the proposed Planning Agreement meets the requirements of Council’s Capital Works program.

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- Determine whether the Planning Agreement seeks to justify a dispensation from an applicable local environmental plan (LEP) development standard/s under clause 4.6 of the LEP. A Planning Agreement can only be used for this purpose if Council is of the opinion that the subject matter of the proposed Planning Agreement addresses the matters specifically required to be addressed under that clause in relation to the dispensation sought.

Through this initial step, the key issues associated with the proposal will be discussed, the parties will decide whether to negotiate a Planning Agreement and if favourable, the negotiations will commence.

Whilst Development Assessment Planners may be involved in preliminary discussions associated with a Planning Agreement, for probity, there is a need for the separation of responsibilities. As such, Development Assessment Planners are not to be involved in the negotiation of Planning Agreements.

Council is not under any obligations to enter into a Planning Agreement.

The negotiation of a Planning Agreement will generally involve the following steps:

- The parties will appoint a person to represent them in the negotiations;
- The parties will appoint a third person to attend and take minutes of all negotiations, if required;
- The parties will decide whether to appoint an independent person to facilitate or otherwise participate in the negotiations or aspects of it, if required;
- The parties will identify the key issues for negotiation and undertake negotiations;
- If 'in principle' agreement is reached, Step 2 commences.

Step 2 – Submit a Planning Agreement Application and Fee

Once each party has a real understanding of the proposal and an agreement has been reached at Step 1, the developer can then make the relevant [application](#) and fee to Council accompanied by a written offer to enter into a Planning Agreement, with the specifics of the agreement set out in detail.

The formal request is to be complete and include the developer's details. Where the developer is not the owner of land subject to the Planning Agreement, the landowner must provide owners consent. The owner will also be required to become a party to the Planning Agreement.

The formal request must also include the following mandatory requirements as per Section 7.4(3) of the EP&A Act:

- A description of the land to which the agreement relates, including the legal description;
- A description of:
 - the change to the environmental planning instrument to which the agreement applies, or
 - the development to which the agreement applies,
- The nature and extent of the provision to be made by the developer under the agreement, the time or times by which the provision is to be made and the manner by

Planning Agreement Policy

which the provision is to be made. This includes the public benefits being offered under the terms of the Planning Agreement.

- In the case of development, whether the agreement excludes (wholly or in part) or does not exclude the application of Section 7.11 to the development. If the agreement does not exclude the application of Section 7.11 to the development, whether benefits under the agreement are or are not to be taken into consideration in determining a development contribution under Section 7.11.

The parties will undertake further negotiations on the specific terms of the proposed Planning Agreement as required until a consensus is reached.

At this stage, all Planning Agreement applications may need to be considered by the **Development Contributions Advisory Group (DCAG) of relevant Council staff.** ~~Contributions Panel Development Contributions Advisory Group (DCAG) (panel advisory group of relevant Council staff).~~

If in-principle support is granted, further fees will apply at this stage. For more information, see Council's [Fees and Charges](#).

Step 3 – Report to Council

The outcomes of the negotiations and the assessment of the written offer to enter into a Planning Agreement offer will be reported to Council to seek a formal resolution to prepare a draft Planning Agreement for public exhibition, except in the following circumstances:

- Where the Planning Agreement would be in a template format, and
- The contributions that will be required:
 - Are a standard amount of monetary contributions or an amount of monetary contributions that can be easily calculated using a standard rate, or
 - Consists of work and/or dedication land that are listed in Shoalhaven Contributions Plan 2019 and s7.11 contributions are not excluded, or
 - Consists of work and/or dedication of land that are listed in Shoalhaven Contributions Plan 2019 and s7.11 is excluded, but only in relation to s7.11 which are for the same category of infrastructure as the works and land to be provided under the Planning Agreement, and
- The Planning Agreement does not involve credit or refund arrangements or has credit or refund arrangements which are set out in template format.
- The Planning Agreement does not involve maintenance or recurrent funding or has maintenance or recurrent funding that is considered minor, is agreed between parties, and is supported or necessitated via a policy of Council or a plan or study required for the development (e.g., a vegetation management plan).

If as a result of negotiations, additional or different provisions or credit arrangements are required to be included, then the Planning Agreement would need to be reported to the Council before it is entered into.

In relation to Planning Agreements that are to be reported to Council in Step 3, Council at this may stage resolve to delegate authority to Council's Chief Executive Officer, or his delegate, to negotiate, publicly notify, enter into and register the Planning Agreement consistent with the detailed key terms.

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Where a Planning Agreement offer is made in conjunction with a PP, where practical, the report to Council will occur in conjunction with the report seeking endorsement for the PP to be submitted to the Department of Planning and Environment for a Gateway determination.

Upon receiving a resolution of Council, further fees may apply at this stage for the remaining steps of the associated Policy to the execution stage. For more information, see Council's [Fees and Charges](#).

Step 4 – Preparation of the draft Planning Agreement

Following a formal resolution from Council to proceed with the Planning Agreement, final negotiations will occur, and preparation of the draft Planning Agreement can commence in accordance with the Planning Agreement Template at **Attachment 1**. The template reflects the policies and procedures set out in this Policy.

Council will ordinarily prepare the draft Planning Agreement. Refer to Section 7 below regarding costs.

Step 5 – Public Exhibition

In accordance with the EP&A Act, a Planning Agreement must be publicly exhibited for a minimum period of 28 days, however Council may decide to extend this period. Where possible, the public exhibition of the draft planning agreement should occur concurrently with the public exhibition of the associated PP, DA or CDC; however, it is acknowledged that this is not always practicable.

Clause 25(E) of the Regulation requires that an explanatory note, jointly prepared by the parties, must accompany any Planning Agreement that:

- Summarises the objectives, nature and effect of the proposed agreement, amendment or revocation; and
- Contains an assessment of merits of the proposed agreement, amendment or revocation, including the impact (positive or negative) on the public or any relevant section of the public.

Public submissions received during the public exhibition of the Planning Agreement will be considered separately to those relating to the PP, DA or CDC it relates to; however, the content of the submissions may require further negotiations to be undertaken. If Council considers that a material change needs to be made to the terms of the Planning Agreement or the PP, DA or CDC after it has been publicly exhibited, Council may re-exhibit the revised planning agreement and the application to which it relates.

Step 6 – Report to Council

In relation to a Planning Agreement that was reported to Council at Step 3 and where Council did not delegate authority to Council's Chief Executive Officer, or his delegate, the outcomes of the exhibition period will then be reported to Council for consideration and to seek a formal resolution to execute the Planning Agreement.

In relation to a Planning Agreement that was not reported to Council at Step 3 or a Planning Agreement that was reported to Council at Step 3 and where Council did delegate authority to

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Council's Chief Executive Officer, or his delegate; Step 6 does not apply unless there are objections or substantial issues raised as a result of public notification, in which case the Planning Agreement would need to be reported to Council before it is entered into.

Step 7 – Execution of the Planning Agreement

Following a formal resolution from Council, any required changes will be made to the Planning Agreement and finalisation can occur. A Planning Agreement is executed when it is signed by all of the parties.

Council will usually require a developer to give an irrecoverable offer and execute the Planning Agreement at the following times:

- Development Applications (or modification application):
 - Council will seek to have the planning agreement executed prior to granting development consent.
 - Where the planning agreement is not executed prior to development consent being granted or modified, a condition will be imposed requiring execution of the planning agreement in accordance with the offer made and subsequent registration of the agreement.
 - Council will impose a deferred commencement condition requiring the execution and registration of the planning agreement be satisfied before the consent can become operational.

Council cannot impose a condition of consent that requires a developer to enter into a planning agreement on terms different to those offered, or if a planning agreement was not offered.

- Planning Proposals:
 - Council will seek to have the planning agreement executed prior to finalisation of any instrument change referred to in the planning proposal, or before Council makes that instrument change under delegation.
 - Council may also impose conditions of consent for related development applications requiring compliance with the Planning Agreement and the delivery of relevant contributions at the required time.
 - If the developer refuses to execute a planning agreement in connection with a PP or at the appropriate time, in accordance with Section 3.35 of the EP&A Act, Council may request the Minister not proceed with the instrument change.
- Complying Development Certificates: To be negotiated on a case by case basis.

Further fees may apply to cover costs associated with the Planning Agreement. For more information, see Council's [Fees and Charges](#).

5.1.4. Planning Agreement Particulars

Council's Costs of Negotiating, Entering Into, Monitoring and Enforcing a Planning Agreement

Council will require a Planning Agreement to make provision for payment by the developer of 100% of Councils costs of and incidental to:

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- Negotiating, preparing and entering into the agreement (including associated legal costs);
- Enforcing the agreement.

Standard Charges

Wherever possible, Council will seek to standardise development contributions sought under Planning Agreements in order to streamline negotiations and provide fairness, predictability and certainty for developers. This, however, does not prevent public benefits being negotiated on a case by case basis, particularly where planning benefits are also involved.

Recurrent Charges

Council may request developers, through a Planning Agreement, to make development contributions towards the recurrent costs of public facilities. Where the public facility primarily serves the development to which the Planning Agreement relates or neighbouring development, the arrangement for recurrent funding may be in perpetuity. However, where the public facility or public benefit is intended to serve the wider community, the Planning Agreement will only require the developer to make contributions towards the recurrent costs of the facility until a public revenue stream is established to support the on-going costs of the facility.

Credits

Council will not agree to a Planning Agreement providing for the surplus value under a Planning Agreement being refunded to the developer or offset against development contributions required to be made by the developer in respect of other development in the Council's area.

Ongoing administration

In particular cases, Council may require the Planning Agreement to make provision for a development contribution by the developer towards the ongoing administration of the agreement.

Pooling of Development Contributions

Where a proposed Planning Agreement provides for a monetary contribution by the developer, the Council may seek to include a provision permitting money paid under the agreement to be pooled with money paid under other Planning Agreements or by other developer contributions and applied progressively for the different purposes under those agreements or contributions, subject to the specific requirements of the relevant agreements. Pooling may be appropriate to allow public benefits, particularly essential infrastructure, to be provided in a fair, equitable and timely way.

Assignment and Dealings by the Developer

Council will require every Planning Agreement to provide that the developer may not assign its rights or obligations under the agreement nor have any dealing in relation to the land the subject of the agreement unless, in addition to any other requirements of the agreement:

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- The Council has given its consent to the proposed assignment or dealing;
- The developer has at no cost to the Council, first procured the execution by the person with whom it is dealing of all necessary documents in favour of the Council by which that person agrees to be bound by the agreement as if they were a party to the original agreement, and
- The developer is not in breach of the Agreement.

Implementation

Council will require a Planning Agreement to provide for matters that relate to implementation of the proposed works, such as:

- The times at which and, if relevant, the period during which, the developer is to make provision under the Planning Agreement.

Council will generally require a Planning Agreement to provide that the developer's obligations under the agreement take effect when the first development consent operates in respect of development that is the subject of the agreement.

- The design, technical specification and standard of any work required by the Planning Agreement to be undertaken by the developer;
- The manner in which a work is to be handed over to the Council; and
- The manner in which a material public benefit is to be made available for its public purpose in accordance with the Planning Agreement.

Hand-over of Works

Council will also require the Planning Agreement to:

- Specify that the hand-over of a public work carried out under a Planning Agreement will not be accepted unless the developer furnishes to the Council a certificate to the effect that the work has been carried out and completed in accordance with the agreement and any applicable development consent (which certificate may, at the Council's discretion, be a final occupation certificate, compliance certificate or a subdivision certificate) and, following the issue of such a certificate to the Council, the work is also certified as complete by an appropriate Council officer.
- Provide for a defects liability period during which any defects must be rectified at the developer's expense.

If a Planning Agreement provides for the developer, at the developers cost, to manage or maintain land that has been dedicated to the Council or works that have been handed over to the Council, the Council may require the parties to enter into a separate implementation agreement in that regard (refer to 'Implementation' Section above).

Developers may propose changes to the hand-over procedure as set out in the VPA template for Council consideration and approval, as appropriate in the circumstances of each agreement.

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The failure of the parties to reach agreement in relation to management and maintenance of the land or works may be dealt with under the dispute resolution provisions of the Planning Agreement.

Provision of Security Under a Planning Agreement

The Council will require a Planning Agreement to make provision for enforcement of the Planning Agreement (i.e., security) in the event of a breach of the Planning Agreement by the developer, consistent with Section 7.4(3) of the EP&A Act. The form of security will generally be the unconditional bank guarantee from an Australian Bank in favour of the Council to the full value of the developer's provision under the Planning Agreement and on terms otherwise acceptable to the Council. Council may consider a lesser amount, if it can be satisfied that other security measures are implemented to secure the provision of the development contributions and any Council enforcement costs.

Notations on Planning Certificates Under section 10.7 of the Act

Council will require a Planning Agreement to contain an acknowledgement by the developer that the Council may, in its absolute discretion, make a notation under Section 10.7(5) of the EP&A Act about a Planning Agreement on any certificate issued under section 10.7 of the Act relating to the land the subject of the agreement or any other land.

Registration of Planning Agreements

Council will require a Planning Agreement to contain a provision requiring the developer to agree to registration of the agreement pursuant to section 7.6 of the Act if the requirements of that section are satisfied.

Dispute Resolution

In accordance with the EP&A Act, Council will require a Planning Agreement to provide for mediation of disputes between the parties to the agreement before the parties may exercise any other legal rights in relation to the dispute.

Methodology for Valuing Public Benefits Under a Planning Agreement

Unless otherwise agreed, where the benefit under a Planning Agreement is the provision of land for a public purpose, the Council will generally seek to value the benefit on the basis of the estimated amount of compensation to which the Developer would be entitled under *the Land Acquisition (Just Terms Compensation) Act 1991* upon the compulsory acquisition of the land. This means the estimated value of the completed works determined using the method that would be ordinarily adopted by a quantity surveyor.

Public use of Privately-Owned Facilities

If a Planning Agreement provides for the developer to make a privately-owned facility available for public use, Council may require the parties to enter into a separate agreement in that regard.

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The failure of the parties to reach agreement in relation to management and maintenance of the land or works may be dealt with under the dispute resolution provisions of the Planning Agreement.

5.1.5. Operation, Monitoring and Review of a Planning Agreement

Monitoring and Review of a Planning Agreement

Council will continuously monitor the performance of the developer's obligations under a Planning Agreement.

Council will require the Planning Agreement to contain a provision establishing a mechanism under which the performance and milestones contained under the Planning Agreement are periodically reviewed with the involvement of all parties.

Council may appoint an officer to supervise the implementation of the works that are the subject of the Planning Agreement.

Modification or Discharge of the Developer's Obligations Under a Planning Agreement

Council may agree to a provision in a Planning Agreement permitting the developer's obligations under the agreement to be modified or discharged where the modification or discharge is linked to the following circumstances:

- The developer's obligations have been fully carried in accordance with the agreement.
- The developer has assigned the developer's interest under the agreement in accordance with its terms and the assignee has become bound to the Council to perform the developer's obligations under the agreement.
- The development consent or approval to which the agreement relates has lapsed.
- The performance of the Planning Agreement has been frustrated by an event beyond the control of the parties.
- Other material changes affecting the operation of the Planning Agreement have occurred.
- The Council and the developer otherwise agree to the modification or discharge of the agreement.

Such a provision will require the modification or revocation of the Planning Agreement in accordance with the EP&A Act and the EP&A Regulation.

Reporting and Register Obligations

In accordance with Section 7.5(5) of the EP&A Act, Council is required to include in its annual report the particulars of compliance with and the effect of the planning agreements in force during the year to which the report relates.

Council maintains a [register](#) of all Planning Agreements that have been executed by Council.

6. Related Legislation, Policies or Procedures

The following documents, materials, and existing policies are associated with this policy:

- *Environmental Planning and Assessment Act 1979 (EP&A Act).*

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- *Environmental Planning and Assessment Regulation 2021 (EP&A Regulations),*
- *Shoalhaven Local Environmental Plan (SLEP) 2014.*
- Planning Agreements Practice Note.
- Shoalhaven Contributions Plan 2019.
- Additional Council policies, procedures, and technical specifications as deemed relevant.

7. Monitoring and Review

This policy will be reviewed within the term of every new Council, or earlier should circumstances arise to warrant revision.

8. Ownership and Approval

8.1. Public Policy

Responsibility	Responsible Owner
Directorate	City Development – Strategic Planning – Policy Planning
Endorsement	"Enter Director &/or ELT - include Advisory Committee name (if relevant)"
Approval/Adoption	Council

Works-in-Kind Agreement Policy

Adoption Date:	18/01/2021
Amendment Date:	14/11/2022
Minute Number:	MIN21.2, MIN22.865
Next Review Date:	
Related Legislation:	
Associated Policies/Documents:	
Directorate:	City Development
Responsible Owner:	
Record Number:	POL25/70

Works-in-Kind Agreement Policy

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Works-in-Kind Agreement Policy

1. Policy Purpose

Shoalhaven City Council (Council) is committed to ensuring a fair, transparent and accountable process for developers seeking to enter into a Works-in-Kind (WIK) Agreement.

The purpose of this Policy is to provide a comprehensive policy framework to enable decisions regarding WIK Agreements, in lieu of Section 7.11 Development Contributions, including;

- Procedures for making an application and entering into a WIK Agreement; and
- How Council will assess applications and determine whether to enter into a WIK Agreement.
- Probity measures associated with WIK applications and agreements.

As Council is ultimately responsible for the infrastructure constructed under a WIK Agreement, this Policy sets out the criteria that must be met.

2. Objectives

2.1. Policy Statement

3. Definitions

Term	Meaning
<i>Applicant</i>	the person entitled to act upon a Development Consent
<i>Certifying authority</i>	has the same meaning as in the EP&A Act
<i>Council</i>	Shoalhaven City Council
<i>Defects liability period</i>	the period stipulated in a WIK Agreement
<i>Developer</i>	a person who has made or proposes to make a development application, or who has entered into an agreement with or is otherwise associated with such a person
<i>Development application</i>	has the same meaning as in the EP&A Act
<i>Development contribution</i>	a document that has been publicly exhibited and adopted by Council pursuant to Section 7.18 (formerly Section 94EA) of the EP&A Act that authorises the imposition of a condition under Section 7.11 (formerly Section 94) of that Act, as amended from time to time
<i>Contributions plan</i>	the contributions plan (within the meaning of the Act) under which a Section 7.11 Condition is imposed.
<i>Development contributions value</i>	the value of the relevant development contributions referred to in the development consent.

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EP&A Act	the <i>Environmental Planning and Assessment Act 1979</i>
Guarantee	(a) a deposit by cash or unendorsed bank cheque with the Council; or (b) an irrevocable and unconditional bank guarantee, unlimited in time, issued by a bank licensed to carry on business in Australia that is: (i) in favour of the Council; (ii) for the Guarantee Amount to be paid to the Council on demand; and (iii) on such other terms the Council may approve from time to time.
Hand over	the handover of the works to Council, which typically requires care, control and management
Infrastructure item	an item identified in the Contributions Plan or such other public infrastructure item approved by the Council
Maintenance period	the period stipulated in the WIK Agreement during which the developer must maintain an infrastructure item
Notification	that a WIK Agreement will be available for public inspection for a minimum period of 28 days, in accordance with the requirements of the
Public	includes a section of the public
Public benefit	the benefit enjoyed by the public as a consequence of a development contribution
Unendorsed bank cheque	is a form of guarantee, that does not have limitations attached on the back of the cheque
Works-in-kind (WIK)	the construction or provision of the whole or part of an infrastructure item that is identified in a works schedule in a contributions plan in lieu (wholly or partially) of related Section 7.11 Development Contributions
Works-in-kind (WIK) agreement	the formal agreement between Council and a developer for the works-in-kind provision of infrastructure

4. Roles and Responsibilities

4.1.1. Application

This policy applies when a developer seeks to construct community infrastructure, in full or part, to satisfy requirements imposed by a condition of a development consent or a complying development certificate, as an alternative to paying Section 7.11 Development Contributions.

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4.1.2. Legislative Context

Section 7.11 of the *Environmental Planning and Assessment Act 1979* (EP&A Act) enables Council, via the Shoalhaven Contributions Plan 2019 (the Contributions Plan), to levy monetary development contributions or require the dedication of land (or both) for the provision of community infrastructure which is required because of that development.

Section 7.11(5)(b) of the EP&A Act provides that the development contribution requirements may be satisfied by the provision of WIK or other material public benefit (other than the dedication of land or payment of monetary contributions).

4.1.3. The WIK Agreement Process

The WIK Agreement process, from start to finish, consists of 6 key steps as outlined in **Figure 1** and explained below.



Figure 1: Summary of WIK Agreement Process Steps.
* Council fees and charges may apply at this stage.

Step 1 – Discuss WIK proposal with Council

Prior to submitting a formal proposal for a WIK Agreement, the applicant must meet with Council’s Strategic Planning Section (and other relevant staff, as required) to:

- Establish the impending need to construct the works for which the contributions are to be offset and the benefit to both Council and the community;
- Discuss the concept design to establish Council’s preliminary expectations for a WIK Agreement, understand background information and ensure the proposal meets Council’s requirements;
- Identify relevant Council policies, procedures and technical specifications requiring consideration;
- Demonstrate that the relevant assessment criteria can be satisfied;
- Discuss the approval process.

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Whilst Development Assessment Planners may be involved in preliminary discussions associated with a WIK Agreement, for probity, there is a need for the separation of responsibilities. As such, Development Assessment Planners are not to be involved in the negotiation of WIK Agreements.

Following this meeting, Council staff will provide advice as to whether the WIK Agreement proposal should progress to the application stage, or not.

Step 2 – Submit a WIK Agreement Application and Fee

Following support from Council staff at Step 1, the WIK Agreement proposal is to be formally submitted to Council. Council's [WIK Agreement Application Form](#) must be completed and submitted, along with the required fees and relevant supporting information which will include (not exclusively):

- The subject land to which the proposal applies, including the legal description;
- The relevant development consent highlighting the Section 7.11 condition/s which requires a monetary development contribution to be paid;
- Owners consent for all land affected by the WIK proposal;
- A description of the WIK proposal, including:
 - The relevant contributions project/s noting the contribution value for that work contained in the Contributions Plan.
 - Evidence that the proposed WIK Agreement is for the same category of infrastructure or infrastructure item as the monetary contribution required (e.g. car parking) and not the total development contributions levied.
 - Value to which the proposed WIK Agreement relates (i.e. estimated construction value, including detailed quotations, tenders as relevant);
 - The extent of the development contribution sought to be satisfied by the works, including the difference, if any, of the WIK value and the monetary 7.11 contributions proposed to be satisfied by the WIK.
 - Whether works comprise the whole or part of an infrastructure item in the contributions plan;
 - Identification of any components of the proposed works that is not in accordance with the Contributions Plan.
- Copies of all written documentation including (not exclusively) approvals, plans, contracts and specifications for the proposed works;
- A construction program including proposed timing (including commencement and completion dates), relevant milestones and standard of delivery.

To avoid delays and to allow sufficient time for the WIK Agreement application to be considered, the application should be submitted to Council as soon as practicable following the issue of the development consent.

For more information, see [Council's Fees and Charges](#).

A WIK Agreement Application will not be accepted where a development consent has not been issued.

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Step 3 - Assessment of WIK Agreement Application

The WIK Agreement Application will be assessed based on:

- The written and supporting information provided at Step 2;
- The relevant components of the Contributions Plan; and
- The benefit of the work to the community;
- Council's priorities for infrastructure delivery and the need to construct the works to which contributions are to be offset.
- Council's ability to deliver the works and if WIK would be a better outcome for the community.
- Financial and implementation implications relating to the Contributions Plan.

The WIK Agreement must operate in one of the following three ways:

1. Where the contribution value of works undertaken is equal to the monetary development contributions required as a condition of consent, the WIK will be considered to fully satisfy the payment of those development contributions; or
2. Where the contribution value of the works undertaken is less than the monetary development contributions required as a condition of consent, the WIK will be considered to partly satisfy the payment of those development contributions and the difference will be payable to Council by the developer. This will be set out in the WIK Agreement; or
3. Where the contribution value of the works undertaken exceeds the monetary development contributions required as a condition of consent, the WIK will be considered to fully satisfy the payment of those development contributions. The Council may consider credit or reimbursement arrangements for the amount that the contribution value exceeds the monetary development contributions but is not obliged to do so.

Any difference between the agreed and actual costs of constructing the infrastructure will be to the advantage or disadvantage of the developer. The developer is not entitled to claim any credits or reimbursement for the difference.

At this stage, the WIK Agreement applications may need to be considered by the Contributions Panel (panel of relevant Council staff). The WIK Agreement offer will then be reported to Council for formal consideration, except in the following circumstances:

- The WIK Agreement is in a template format, and
- The WIK Agreement consists of works that are listed in Shoalhaven Contributions Plan 2019, and
- The value of works which are recognised are consistent with the value as specified in Shoalhaven Contributions Plan 2019, and
- The works satisfy s7.11 contributions of the same category of infrastructure as the works, and
- The WIK Agreement does not involve credit or refund arrangements or has credit or refund arrangements which are set out in template format.

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- The WIKA Agreement involves the dedication of land and payment of land value consistent with the value and general area of the land identified in the Contributions Plan. Land value otherwise negotiated must be reported to Council. Land cannot be dedicated to offset contributions.

In relation to WIK Agreements that are to be reported to Council in Step 3, Council at this may stage resolve to delegate authority to Council's Chief Executive Officer, or his delegate, to negotiate, enter into and register the WIK Agreement (and any associated tender process under s55 of the *Local Government Act 1993*, as relevant) consistent with the detailed key terms.

Council is not under any obligations to enter into a WIK Agreement. In the event that a proposal for WIK Agreement is not supported by Council, the Section 7.11 contributions condition must be wholly paid by the Developer.

Step 4 - Preparation of the WIK Agreement

Based on the detailed information in the WIK Agreement Application, a draft WIK Agreement will be prepared based on Council's WIK Agreement Template at **Attachment 1**.

The WIK Agreement will include, but not be limited to:

- The Scope of Works
- Obligations to Carry out Works
- Ownership of Works
- Effect of Developer's Compliance with this Agreement
- Value of Works
- Access of the Works on the Site
- Completion of Works
- Defects Liability Period
- Delay/Timing
- Guarantee (the amount of which will be determined by Council and utilised in the event works are not completed to Council's satisfaction and as otherwise allowed under the WIK Agreement).
- Insurance
- Indemnity
- Assignments and Dealings
- Dispute Resolution
- Failure to Carry Out Works
- Termination & Notices
- Other General Terms

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At this point, the applicant must pay Council's legal and external costs and disbursements relating to the preparation and negotiation of the WIK Agreement. Once prepared, all parties must sign the WIK Agreement to enable execution of the agreement.

Step 5 – Construction Phase

Following execution of the WIK Agreement, an application for a Construction Certificate or any other relevant approval for the construction of the infrastructure can be made.

When all the relevant pre-construction requirements of the WIK Agreement have been met, and all relevant approvals for construction of the infrastructure have been obtained, the construction of the infrastructure can commence.

For all works carried out under a WIK Agreement, a principle certifying authority (PCA), must be nominated prior to works commencing. The nominated PCA can either be Council (preferred) or a private certifier. Inspections of the works will be conducted throughout the construction process, as outlined in the WIK Agreement and in accordance with any legislative or industry requirements.

Step 6 – Handover and Finalisation of Work

Final Inspection

The Developer must notify Council in writing when the works are considered to be practically complete.

An inspection will be carried out by Council to determine whether works are practically complete. Once Council is satisfied that works are practically complete, Council will issue written notice of practical completion to the developer confirming Council's acceptance that the works are practically complete.

Incomplete or Defective Works

If, following the inspection the Council is not satisfied that the works are practically complete, the Council will issue a written notice identifying the issues and require the developer to complete and rectify the works.

Defects Liability and Maintenance Periods

The Defects Liability Period and Maintenance Periods will commence from the date the Council gives a notice of practical completion.

Hand-over of Works

Before the end of the Defects Liability Period or Maintenance Period (whichever is later), the developer must notify the Council in writing of the end of that period.

An inspection will be carried out by Council to determine whether the all defects have been rectified and all maintenance has been carried out in accordance with the WIK Agreement. Once Council is satisfied that all defects have been rectified and that maintenance has been carried out, Council will issue a written Final Certificate evidencing acceptance of the work.

If, following the inspection the Council is not satisfied that defects have been rectified or maintenance has been carried out as required under the WIK Agreement, then Council will issue a written notice identifying the issues and require the developer to complete and rectify the works.

Dedication of Land

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Where the infrastructure is located on land not yet in the ownership of Council, the land is to be dedicated to Council free of cost. A separate planning agreement may be required for the dedication.

Where the infrastructure is provided on land which will not be dedicated to Council, a restriction on use, easement, covenant or other encumbrance is to be placed on the title to the satisfaction of Council.

4.1.4. The Developer's Obligation

Where Council agrees to enter into a WIK Agreement, a developer shall:

- Work cooperatively with Council to develop a design that achieves a positive outcome for the community having regard to aesthetics, sustainability, life cycle costs and value for money;
- Comply with all statutory requirements that relate to the work, including the requirements of the Local Government (General) Regulation 2005 and the Tendering Guidelines for NSW Local Government;
- Ensure that works reach practical completion on or before the date for practical completion, in accordance with the terms of the WIK Agreement.
- Be responsible for works undertaken, irrespective of whether they carry out the work themselves or a contractor carries out the works on their behalf.
- At their own cost, obtain all relevant approvals and consents, prior to commencing works and once approved, provide copies of these to Council.
- Carry out and complete the works, to the satisfaction of Council, and in accordance with:
 - (a) the development consent;
 - (b) any approvals and consents relating to the works;
 - (c) all applicable laws, including those relating to the environment and occupational health and safety;
 - (d) the WIK Agreement (to the extent that it is not inconsistent with the development consent, any other approval or consent, or applicable law); and
 - (e) any reasonable directions given by Council about the works.
- Provide financial information (cost of works, e.g. account statements, receipts and bank statements) needs to be provided to Council regularly as evidence of works completed to date and must differentiate between those costs relating to the WIK Agreement and other project costs.
- At their own cost, repair and make good, to the satisfaction of Council, any loss or damage to the works from any cause whatsoever which occurs before the date on which the works are handed over to the Council.
- Enable Council as a party to the WIK Agreement, to enter the land and inspect the works during construction including for any other purposes allowed under the WIK Agreement, provided Council give reasonable time and notice to the Developer. If the site is not owned by the Developer, the Developer must obtain any necessary approval or consent from the landowner for the Council's entry.
- Adhere to Council's Work Health Safety Management System (WHSMS) and comply with all relevant statutory requirements during the work.

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- Maintain an appropriate public risk insurance policy with a minimum liability of \$20,000,000. Maintain also other insurance policies in relation to the works and the carrying out of the works including but not limited to contract works insurance, professional indemnity insurance and comprehensive motor vehicle insurance. Depending on the nature of the works proposed, Council may require the amount of public liability insurance to be increased. Copies of all relevant insurances must be provided to Council.
- Provide a cash or unendorsed bank cheque within 5 days of signing the WIK Agreement.
- Indemnify Council against all claims relating to the works undertaken;
- Not make any variations to the agreed works without written approval from Council;
- Notify Council when all inspections are required as per the WIK Agreement. Further details of these responsibilities may be included in the WIK Agreement.

Further details of responsibilities will be outlined within the WIK Agreement.

5. Related Legislation, Policies or Procedures

The following documents, materials, and existing policies are associated with this policy:

- *Environmental Planning and Assessment Act 1979 (EP&A Act)*
- *Environmental Planning and Assessment Regulation 2021 (EP&A Regulations)*
- *Shoalhaven Local Environmental Plan (SLEP) 2014.*
- [Works in kind agreement Practice Note](#)
- Shoalhaven Contributions Plan 2019
- Additional Council policies, procedures, and technical specifications as deemed relevant.

6. Monitoring and Review

This policy will be reviewed within the term of every new Council, or earlier should circumstances arise to warrant revision.

7. Ownership and Approval

7.1. Public Policy

Responsibility	Responsible Owner
Directorate	City Development – Strategic Planning – Policy Planning
Endorsement	"Enter Director &/or ELT - include Advisory Committee name (if relevant)"
Approval/Adoption	Council