



SPECIAL COUNCIL MEETING AGENDA

25 JUNE 2024

COUNCIL CHAMBERS
COMMUNITY ADMINISTRATION CENTRE (CAC)

NOTICE OF MEETING

Notice is hereby given that the next meeting of the Sorell Council will be held at the Community Administration Centre (CAC), 47 Cole Street, Sorell on Tuesday, 25 June 2024 commencing at 5.00 pm.

C E R T I F I C A T I O N

I, Robert Higgins, General Manager of the Sorell Council, hereby certify that in accordance with Section 65 of the Local Government Act 1993, the reports in this Agenda have been prepared by persons who have the qualifications and experience necessary to give such information, recommendation or advice.

Council or a Council Committee is not to decide on any matter which requires the advice of a qualified person without considering such advice unless –

- (a) the General Manager certifies, in writing –
 - (i) that such advice was obtained; and
 - (ii) that the General Manager took the advice into account in providing general advice to the Council or Council Committee; and
- (b) a copy of that advice or, if the advice was given orally, a written transcript or summary of that advice is provided to the Council or Council Committee with the General Manager's certificate.

Notices of Motion and supporting documentation from Councillors are exempted from this certification.

ROBERT HIGGINS
GENERAL MANAGER
20 JUNE 2024



AGENDA
FOR THE SPECIAL COUNCIL MEETING TO BE HELD AT THE
COMMUNITY ADMINISTRATION CENTRE (CAC), 47 COLE STREET,
SORELL ON 25 JUNE 2024

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1.0 ATTENDANCE

Deputy Mayor C Wooley
Councillor S Campbell
Councillor J Gatehouse
Councillor M Miró Quesada Le Roux
Councillor B Nichols
Councillor M Reed
Councillor N Reynolds
Councillor C Torenus

2.0 APOLOGIES

3.0 DECLARATIONS OF PECUNIARY INTEREST

4.0 GOVERNANCE

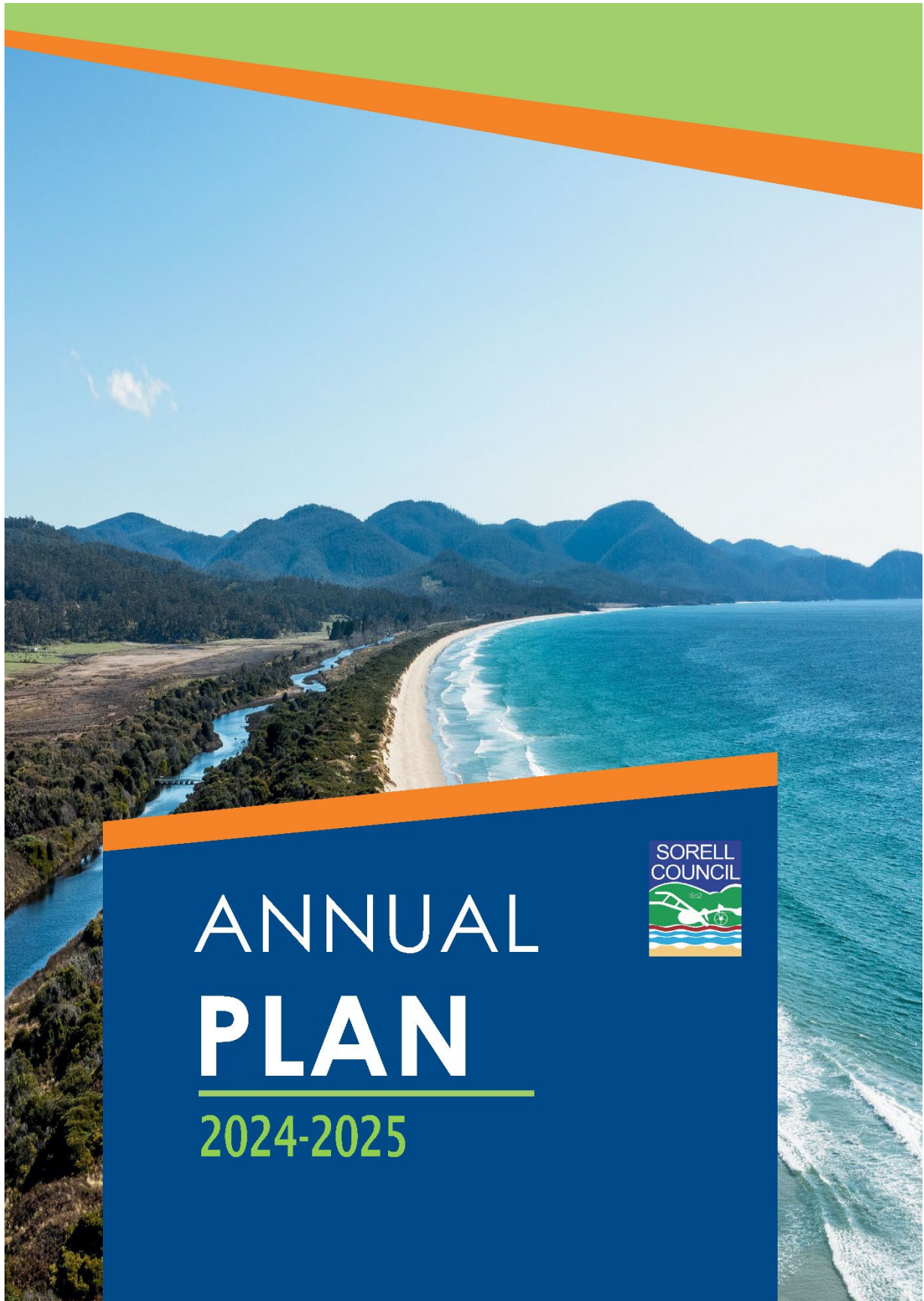
4.1 ADOPTION OF ANNUAL PLAN 2024-2025

RECOMMENDATION

“That in accordance with Section 71 of the Local Government Act 1993, Council resolves to adopt the Annual Plan for the 2024-2025 financial year.”

ROBERT HIGGINS
GENERAL MANAGER
Attachments: (10)





ANNUAL
PLAN
2024-2025



AGENDA
SPECIAL COUNCIL MEETING
25 JUNE 2024

SORELL COUNCIL ANNUAL PLAN 2024/2025

Sorell Council's Annual Plan for the 2024/2025 financial year has been prepared and adopted by Council in accordance with Section 71 of the *Local Government Act 1993* in that it:

- is consistent with Council's Strategic Plan 2019 – 2029;
- includes a statement of the manner in which Council is to meet the goals and objectives of the Strategic Plan;
- includes a summary of the budget estimates adopted by Council; and
- includes a summary of the major strategies to be used in relation to the Council's public health goals and objectives.

In 2024/2025 Council will engage with our communities and stakeholders to meet the goals and objectives of the Strategic Plan in an inclusive manner.

COUNCILLORS AT 30 JUNE 2024



SUMMARY OF THE ESTIMATES FOR THE 2024/2025 FINANCIAL YEAR

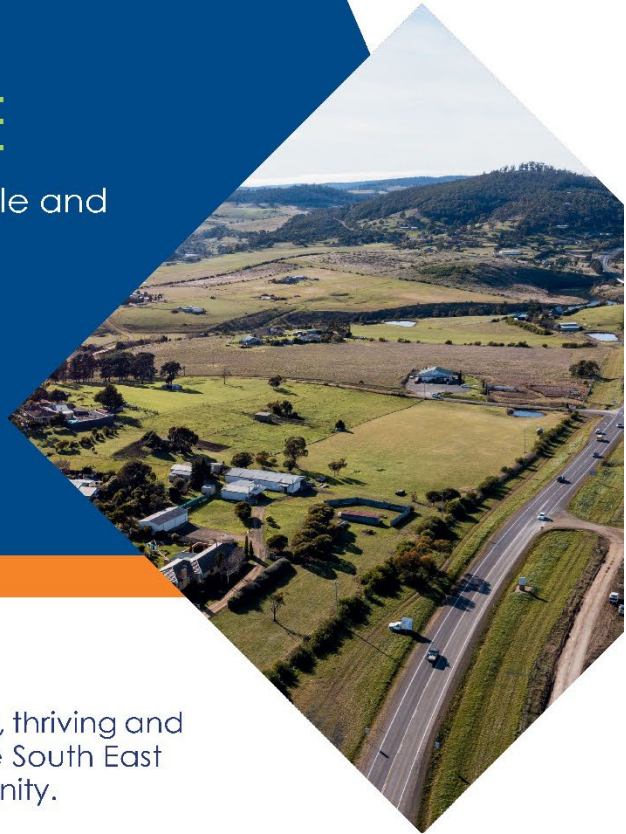
Estimated Revenue for Council	\$23,369,141
Estimated Expenditure of the Council	\$24,066,926
Estimated Borrowing by the Council	\$2,476,486 (incl. \$350,000 new borrowings)
Estimated Capital Works of the Council	\$16,986,295 (incl. \$10,059,456 carry fwd)



**AGENDA
SPECIAL COUNCIL MEETING
25 JUNE 2024**

OUR PURPOSE

To facilitate a vibrant, sustainable and liveable South East Region.



OUR VISION

A proud, thriving and inclusive South East Community.

OUR VALUES

INTEGRITY

We work in good faith, are honest and forthcoming and take accountability for our decisions.

UNITY

We work cohesively as one Council, supporting our community and each other to achieve better outcomes.

RESPECT

We listen to and consider the opinions and input of each person and acknowledge each other's contribution.

INNOVATION

We are committed to finding new solutions, adapting to change and continuously improving in order to deliver the best outcomes for the community.





1.0 FACILITATE REGIONAL GROWTH

		STRATEGIC PLAN REFERENCE
1.1	Support the delivery of the South East Traffic Solution Projects, through continued engagement with Department of State Growth.	1.1, 1.8
1.2	Continue engagement with the Tasmanian Irrigation 'South-East Integration Project' to support the securing of State and Federal funding to enable increased supply to the region, activating further agriculture investment.	1.2, 1.8
1.3	Work with TasWater to finalise long-term servicing strategies for Sorell and Southern Beaches and establish a clear timeframe for the replacement of the Sorell, Penna and Midway Point sewage treatment plants.	1.3, 1.8
1.4	Continue to monitor business investment through surveillance of National Institute of Economic Industry Research data, engagement with Regional Development Australia, Tasmanian Chamber of Commerce and Industry, Sorell Business Association & Business and Employment Southeast Tasmania (BEST).	1.4
1.5	Support and promote SERDA programs and strategies: <ul style="list-style-type: none"> • advocate for the key regional investment requirements of the revised South-East Economic Infrastructure Strategy. • align with State and Federal Government programs and election commitments including Workforce Growth and Jobs Tasmania initiatives. • completion of the DSG Cambridge to Brighton Freight Route Options Assessment. • with Glamorgan Spring Bay Council, secure the provision of staged capital funding to construct the Wielangta Mountain Bike Trail Project following completion of Business Case feasibility and management guidelines. 	1.1, 1.2, 1.3, 1.5, 1.6, 1.8, 1.9, 1.10
1.6	Advocate for the delivery of additional education capacity and contemporary Kindergarten – Year 12 facilities for the south-east region. Support the expansion of the Dodges Ferry School to increase capacity and better service the Southern Beaches community. Engage with TasWater and the Department of Education to upgrade the Dodges Ferry School wastewater treatment plant in conjunction with a collaborative review of the Master Plan.	1.3, 1.6, 1.8

Sorell Council Annual Plan 2024-2025



AGENDA
SPECIAL COUNCIL MEETING
25 JUNE 2024

		STRATEGIC PLAN REFERENCE
1.7	<p>Continue engagement and advocacy with State Government through the STRLUS Steering Committee to achieve timely delivery of the revised Southern Tasmania Regional Land Use Strategy (completion was Dec 2024 revised to July 2025).</p> <p>Community engagement and finalisation of the review of the Sorell Township Urban Master Plan 2015.</p>	1.7, 1.8
1.8	<p>Continue to engage with State Government and advocate for the timely delivery of lease arrangements for the Dunalley Marina development to commence.</p>	1.9





2.0 RESPONSIBLE STEWARDSHIP AND A SUSTAINABLE ORGANISATION

		STRATEGIC PLAN REFERENCE
2.1	<p>Review and adopt the Financial Management Strategy and underpinning 20 Year Long Term Financial Plan ensuring it delivers benchmark thresholds and Council's Strategic Planning objectives.</p> <ul style="list-style-type: none"> Critically review and adopt revenue generation options required to meet the thresholds and objectives in the Financial Management Strategy. Review the forecast new / upgrade capital projects ensuring they are financially sustainable and meet Council's Strategic Planning objectives. 	2.1, 2.7
2.2	<p>Commit to asset revaluation cycles and managing risk profiles, including:</p> <ul style="list-style-type: none"> Transport asset class revaluation and revision of asset management plan. Develop treatment plans for high level residual risks and provide implementation resourcing in accordance with Risk Appetite and Tolerances. 	2.3, 2.4, 2.7
2.3	<p>Provide cost effective waste management services by:</p> <ul style="list-style-type: none"> Implementing green waste wheelie bins for residential areas. Engaging with Southern Waste Solutions and Owner Councils to develop a regional FOGO education program. Continuing to identify opportunities for regional service delivery with TasWaste South. Engaging with Network Operator of the Container Refund Scheme to identify suitable refund points. Determining if recycling centres are required after the container refund scheme commences. 	2.4, 2.7, 2.8, 2.10
2.4	<p>Continuing elected member awareness of contemporary governance roles and responsibilities including participation in and completion of DPAC / LGAT Local Government Learning and Development Framework and development of a Sorell Council Governance Framework.</p>	2.7

		STRATEGIC PLAN REFERENCE
2.5	<p>Establish commitments, resourcing and engagement related to: -</p> <ul style="list-style-type: none"> • Strategies to improve stormwater capacity management and quality discharge to receiving waters through implementing the Council Stormwater in New Development Policy and associated headworks charges. • Implementing projects associated with Year Two of the Coastal Estuary Risk Mitigation program. • Adopting an NRM Strategy to establish an informed position on appropriate and achievable environmental actions including: <ul style="list-style-type: none"> ○ Climate change mitigation and adaptation ○ Weed management ○ Reserve management plan review and implementation. 	2.3, 2.4, 2.8
2.6	<p>Ensure government, industry and community partnerships are maintained and aligned to Council's strategic and operational focus, including Regional Strengthening Projects and required grant funding.</p>	2.6, 2.10





3.0 TO ENSURE A LIVEABLE AND INCLUSIVE COMMUNITY

		STRATEGIC PLAN REFERENCE
3.1	Finalisation of the Social Strategy and determine staged implementation plan for identified priorities and actions.	3.2, 3.3
3.2	Undertake a Municipal Playground Audit and develop a playground upgrade and development plan.	3.4
3.3	Finalisation of the Active Transport Strategy and commence implementation of short-term priorities and planning for medium – long term priorities.	3.3, 3.4, 3.5, 3.9
3.4	Continue to lobby for affordable and increased public transport services and Park and Ride facilities for the Southern Beaches and Sorell East.	3.5
3.5	Review the South East Sporting Complex Masterplan and advocate with partner organisations for further capital funding to facilitate ongoing staged development and upgrades.	3.6, 2.6
3.6	Commence implementation of the South East Youth Report recommendations.	3.2, 3.3
3.7	Develop a Masterplan for the Community Cultural Precinct, connecting the Training & Jobs Hub through to the Park and Ride and inclusive of short term activation opportunities.	3.4, 3.7, 3.8



4.0 INCREASED COMMUNITY CONFIDENCE IN COUNCIL

		STRATEGIC PLAN REFERENCE
4.1	Advocate and plan for investment in infrastructure and services as identified in the Social Strategy and Active Transport Strategy.	4.2, 4.4, 4.7
4.2	Review & Implement the Customer Service Strategy.	4.5
4.3	Prepare a Southern Beaches on-site wastewater and on-site stormwater strategy to guide the Southern Beaches Structure Plan – Lewisham to Primrose Sands.	4.2, 4.4, 2.4
4.4	Endorsement of the reviewed and updated Communication and Engagement Strategy.	4.1, 4.4, 4.6, 4.7
4.5	Undertake a review of our engagement activities, including Community Conversations and advisory groups, to ensure they are aligned with the updated Communication and Engagement Strategy.	4.1, 4.4, 4.6, 4.7
4.6	Review and implement Council's Compliance & Enforcement Policy and Plan.	4.1, 4.2, 4.6

Key Projects & Strategies

PROJECTS

- Staged implementation of Social and Active Transport Strategy priority projects.
- Development of a Youth Plan / Operating Model for youth services.
- South East Training and Jobs Hub.
- Coastal Estuarine Risk Mitigation Program upgrades.
- Sorell Memorial Hall Extension.
- Park Beach to Cafes community collaboration project.

STRATEGY REVIEW & DEVELOPMENT

- Prepare a Southern Beaches on-site wastewater and on-site stormwater strategy to guide the Southern Beaches Structure Plan - Stage 1.
- Adopt Natural Resource Management Strategy.
- Review of Southern Tas Regional Land Use Strategy (with STCA and State Government).
- Development of a Community Cultural Precinct Master Plan.
- Review of the South East Sporting Complex Master Plan.
- Review of Sorell Township Urban Master Plan.



5.0 FINANCE

5.1 2024-2025 RATES AND CHARGES RESOLUTION

RECOMMENDATION

“That in accordance with the provisions of the Local Government Act 1993 and the Fire Services Act 1979, Council adopt the following 2024-2025 Rates and Charges Resolution for rateable land within the Council’s municipal area for the period 1 July 2024 to 30 June 2025.”

STEPHANIE PERRY
MANAGER FINANCE

Date: 18 June 2024

Attachments (5)



RESOLUTION

2024-2025 RATES AND CHARGES



Local Government Act 1993 (Tas) – Part 9

In accordance with the provisions of the *Local Government Act 1993 (Tas)*, the Sorell Council (the ‘Council’) hereby makes the following rates and charges upon rateable land within the municipality of Sorell (‘the municipal area’) for the period commencing 1 July 2024 and ending 30 June 2025:

1. DEFINITIONS AND INTERPRETATION

- (1) ‘the Act’ means the *Local Government Act 1993 (Tas)*;
- (2) ‘land’ means land as defined in Section 86 of the Act; and
- (3) ‘rateable land’ is the land referred to in Section 87(1) of the Act.

2. GENERAL RATE & VARIATIONS

2.1. Pursuant to Sections 90 and 91 of the Act, Council hereby makes the following two-part general rate for all rateable land within the municipal area for the financial year commencing on 1 July 2024 and ending on 30 June 2025:

- (a) a rate of 4.1266688 cents in the dollar of Assessed Annual Value (AAV); and
- (b) a fixed charge in the amount of \$567.61

(here referred to as the ‘General Rate’)

2.2. Pursuant to Section 107(1)(a) of the Act and Regulation 33(c) of the *Local Government (General) Regulations 2015 (Tas)*, Council hereby varies the General Rate (as previously made) according to the subcategories of use or predominant use of the land set out as uses of land in the most recent Land Use Codes provided by the Valuer-General in accordance with the following table:

Land Use Code Use Subcategories	General Rate Variation
<ul style="list-style-type: none"> • C14 (Shopping Centre) 	the rate of 4.1266688 is increased to 12.7912678 cents in the dollar of AAV



<ul style="list-style-type: none"> • C34 (Car Park) • C8 (Marine Services) • C40 (Hotel/Motel) • C41 (Tavern) • P822 (Medical Centre - Authority) • C51 (Private Hotel/Boarding House) • C52 (Holiday Apart / Resident. Club) • C54 (Tourist Complex) • C (Commercial) • C0 (Business and Residence) • C180 (Service Station –self serve) • C181 (Service Station – not self-serve) • C21 (Bank) • C22 (Professional Room) • C3 (Commercial Services) • C33 (Restaurant) • P11 (Telecom. Services Incls Post) • C1 (Retail/Business) • C9 (Service Industry) • C10 (Shop) • C11 (Department Store) • C12 (Mixed Shops/Offices) • C13 (Showroom/Store) • C15 (Supermarket) • C16 (Nursery/Roadside outlet – Retail) • C17 (Yard- Motor) • C2 (Office Space) • C20 (Office) • C31 (Studio/Atelier) • S21 (Indoor Sport – Private) • I0 (Warehouse) 	<p>the rate of 4.1266688 is increased to 9.5930953 cents in the dollar of AAV</p>
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Land Use Code Use Subcategories	General Rate Variation
<ul style="list-style-type: none"> • I10 (Manufacturing Workshop) • I11 (Manufacturing Factory) • I111 (Manuf. Factory – Not Food Processing) • I1 (Manufacturing) • I112 (Manufacturing others) • I13 (Sawmill) • I17 (Storage Compounds) (Ltd Bldgs) • Q1 (Mine) • Q11 (Mine-Private) • Q2 (Quarry – Sand, Gravel etc.) 	
<ul style="list-style-type: none"> • C6 (Day Care Centres/Child Minding) • P20 (School – Primary, Secondary) • P201 (School – Primary, Secondary - Private) • P202 (School – Primary, Secondary - Public) • P21 (Colleges – Tertiary) 	<p>the rate of 4.1266688 is increased to 11.6630035 cents in the dollar of AAV</p>

3. SEPARATE SERVICE CHARGES - WASTE MANAGEMENT SERVICES

Pursuant to Section 94 of the Act, the Council hereby makes the following separate service charges for waste management services supplied by Council for the period commencing on 1 July 2024 and ending on 30 June 2025:

Description of Service Charge	Charge (\$)
General Waste Collection 80L	167.00
General Waste Collection 120L	222.00
General Waste Collection 140L	222.00
General Waste Collection 240L	322.00
Recycling Service 140L	167.00
Recycling Service 240L	242.00
Green Waste Service 240L	65.00
Bin Stabiliser (all size bins)	37.00

4. FIRE SERVICE CONTRIBUTION

Pursuant to Sections 93 and 93A of the Act, the Council hereby makes the following service rates for the purpose of collecting the fire service contribution from all rateable land in the municipality sufficient to pay the contribution that Council is required to make pursuant to the notice received by Council from the State Fire Commission given in accordance with Section 81B of the *Fire Service Act 1979* (Tas) for the period commencing on 1 July 2024 and ending on 30 June 2025:

- (a) for all lands within the volunteer brigade rating district, a rate of 0.321934 cents in the dollar of AAV, subject to a minimum amount payable of \$49.00; and
- (b) for all general land in the municipal area, a rate of 0.26988 cents in the dollar of AAV, subject to a minimum amount payable of \$49.00.

5. PAYMENT OF RATES AND CHARGES

5.1. Subject to clauses 5.2 and 5.3, pursuant to Section 120(5)(b) and Section 124 of the Act, the rates and charges set out in parts 2, 3 and 4 of this resolution can be paid by four (4) instalments in accordance with the following payment schedule:

- (a) First instalment due 14 August 2024
- (b) Second instalment due 16 October 2024
- (c) Third instalment due 15 January 2025
- (d) Fourth and final instalment due 12 March 2025

5.2. Pursuant to Section 120(5)(a) of the Act, the rates and charges set out in parts 2, 3 and 4 of this resolution can be paid in full by 11 September 2024.

5.3. Pursuant to Section 124 of the Act, upon request being made by a ratepayer the Council may enter into an agreement with that ratepayer whereby the Council may permit that ratepayer to pay the rates and charges set out in parts 2, 3 and 4 of this resolution by regular instalments at intervals other than those set out in the payment schedule in clause 5.1 and 5.2 through a direct debit facility with the ratepayer's financial institution.

6. Late Payments

6.1. Pursuant to Section 128(1)(c) of the Act, if any rate, instalment or charge is not paid on or before the date that it falls due for payment then:

- (a) There is payable a penalty of 8.50% of the unpaid amounts of the rate, instalment or charge; and
- (b) Interest of 3.00% per annum calculated on a daily basis will be charged on the unpaid amounts of the rate, instalment or charge for the period during which it is unpaid.

5.2 2024-2025 RATES AND CHARGES POLICY

RECOMMENDATION

“That Council resolve in accordance with Section 86B of the Local Government Act 1993 to adopt the amended Rates and Charges Policy.”

STEPHANIE PERRY
MANAGER FINANCE

Date: 18 June 2024

Attachments (9)





RATES AND CHARGES POLICY

TITLE	RATES AND CHARGES POLICY
RESPONSIBLE PERSON	MANAGER FINANCE
APPROVED BY COUNCIL	10 JULY 2012
RESOLUTION NO	67/2012
AMENDED ON	JUNE 2024
RESOLUTION NO	XXXX
REVIEW DATE	JUNE 2025



1. INTRODUCTION

- 1.1 Rates and charges are an important revenue source for local government, comprising approximately 84% of Council's operating income. In setting its rates and charges Council has the challenge of balancing the need to fund existing services, the continual demand for increased services, the need to maintain and renew essential infrastructure and the desire to keep increases to rates and charges to a minimum.
- 1.2 The other 16% of Council's operating income is sourced from the following:
- Statutory and user charges – charges raised from the provision of goods and services, such as: animal management; environmental and health control; engineering development; building and plumbing applications and inspections; and town planning and development fees.
 - Grants and subsidies – funds provided by other levels of government, that are either general purpose grants or grants provided for the provision of specific projects.
 - Contributions received – funds received in respect to development applications for the provision of specific infrastructure, including public open spaces, car parking, stormwater and subdivision traffic management.
 - Investment income – the investment of temporarily surplus funds generates interest revenue.
 - Other Income – primarily made up of reimbursements, leasing of Council assets and the usage of parks and reserves, sporting facilities and community halls.
 - Investment income from Taswater – dividend revenue received from Taswater.

2. POLICY STATEMENT

- 2.1 This policy is designed to explain to ratepayers within the Sorell municipality how Council underpins its annual rates and charges.
- 2.2 This policy is to communicate to ratepayers that rates are a method of taxation and as such the total amount of rates paid may not directly relate to the services used by each ratepayer.
- 2.3 Property values (set by the Office of the Valuer-General) are critical in determining how much each individual ratepayer contributes to the cost of delivering Council services and activities.
- 2.4 All land within the Council area, except for land designated under the *Local Government Act 1993* (The Act) as exempt, is rateable. Council also raises revenue through fees and charges, which are established based on the cost of the service provided.

3. OBJECTIVE

- 3.1 The purpose of this policy is to communicate to all ratepayers and other stakeholders, Council's long term strategic focus in determining rates to ensure ongoing sustainability and efficiency in the provision of services to the Sorell municipality.

4. LEGISLATION AND REFERENCES

- 4.1 This policy is intended to complement and be implemented in conjunction with:
- Part 9 of the *Local Government Act 1993* (Tas);
 - *Valuation of Land Act 2001* (Tas);
 - *Fire Service Act 1979* (Tas);
 - Sorell Council Strategic Plan 2019-2029;
 - Sorell Council Long Term Financial Plan 2023-2033;
 - Sorell Council Asset Management Policy and Strategy (2018-2025);
 - Sorell Council Rates Resolution 2024-2025;
 - Sorell Council Charitable Remissions Procedure; and
 - Sorell Council Financial Hardship Assistance Policy.

5. DEFINITIONS

- 5.1 Part 9, Section 86 of the Act comprises the definitions of key terms applicable to the rating processes of local government.

6. COUNCIL SERVICES

- 6.1 Council delivers a wide range of services to the community. The table below lists examples to improve ratepayers and other stakeholders understanding of the services provided by Council:

Infrastructure	Animal Management
<ul style="list-style-type: none"> ➤ Street lighting ➤ Maintenance of roads, footpaths, walkways and bridges ➤ Stormwater & water infrastructure ➤ Buildings ➤ Land improvements 	<ul style="list-style-type: none"> ➤ Dog registration ➤ Dog control ➤ Dealing with complaints including roaming, barking or dangerous dogs ➤ Kennel licenses ➤ Management of dog exercise areas

Environmental	Health
<ul style="list-style-type: none"> ➤ Fire hazard management/control ➤ Environmental protection ➤ Tree and weed management ➤ Household waste and recycling collection ➤ Roads and footpaths, street cleaning, kerb and gutter crossovers and driveway care ➤ Operation of Sorell recycling station 	<ul style="list-style-type: none"> ➤ Public health announcements ➤ Water quality ➤ Air quality ➤ Noise control/complaints ➤ School based immunisation program ➤ Food safety training ➤ Food business inspections ➤ Food business registration ➤ Temporary permits
Development	Community
<ul style="list-style-type: none"> ➤ Traffic control ➤ Town planning and development control ➤ Process building and plumbing applications 	<ul style="list-style-type: none"> ➤ Australia Day awards ➤ Community grants program ➤ Community facilities and hire ➤ Maintenance of sports and recreational facilities and sportsgrounds ➤ Maintenance of parks reserves and playgrounds ➤ Management of two cemeteries (Copping and Dunalley)

6.2 Council has a number of internal functions, which support the provision of these services, including customer service and administration, finance, information technology, human resources, communications, risk management and governance.

7. RATES & CHARGES IN SORELL

- 7.1 Council has chosen to raise part of its general rate as a fixed rate applicable to all ratepayers. As per Section 91 of the Act, Council has set a fixed general rate representing around 37% of the total 2024-2025 general rate revenue.
- 7.2 The remaining 63% of Council's general rate revenue is derived from having a variable rate, calculated on a rate in the dollar applied to the Assessed Annual Value (AAV) of the rateable property.
- 7.3 AAV is the estimated gross annual rental value of the property. The AAV takes into account the economic circumstances of each property, including the location of the property and the predominant use of the property. On this basis Council has approved AAV as the valuation approach to calculate its variable rate.



- 7.4 Council has chosen to vary its variable rate in accordance with Section 107 of the Act, according to the subcategory of use or predominant use of the land, set out as uses of land in the most recent Land Use Codes provided by the Valuer-General.
- 7.5 Annual service charges apply for the collection and disposal of garbage, recycling and green waste (only properties within the collection area) on a per waste bin basis in accordance with the rate charge specified in Council's Rates Resolution.
- 7.6 The minimum waste management rates apply to all properties with a residential dwelling, business or industry regardless of whether the building is occupied or not. The rate may be remitted for businesses or industries that already have their own commercial waste and recycling service.
- 7.7 The minimum waste management service provided is an 80L garbage (weekly) and 140L recycling (fortnightly) kerbside collection service. A 240L green waste monthly kerbside collection applies to properties within the designated green waste collection area. All residential properties paying for garbage collection have access to a pre-booked green waste (quarterly) and hard waste (bi-annual). Other waste management services also include recycling centres and collection of waste from public bins situated in streets, parks and reserves. The waste management service rate is not charged to vacant land or land only containing farm buildings, unless the property owner requests these services.
- 7.8 A property owner may make an application for a larger size garbage or recycling bin and the rates will be adjusted accordingly, as per the rates charge specified in Council's Rates Resolution. If an application is received from a tenant the application must be signed by the property owner, unless the tenant is the ratepayer.
- 7.9 A property owner may make an application for a garbage or recycling bin stabiliser. The annual charge for the stabiliser will be in accordance with the charge specified in Council's Rates Resolution. If an application is received from a tenant the application must be signed by the property owner, unless the tenant is the ratepayer.
- 7.10 Annual service charges also apply for wastewater treatment systems if an individual contract has not been signed with an authorised maintenance contractor.
- 7.11 Council collects fire rate levies on behalf of the State Fire Commission, based on a cents in the dollar applied to the AAV of the rateable property, with a minimum fire levy charge. The fire levies will be in accordance with the charge specified in Council's Rates Resolution.
- 7.12 Council has no role in the assessment of objections to valuations. The lodgement of an objection does not alter the due date for the payment of rates. Rates must be paid in accordance with the rates notice until otherwise notified by Council.

8. REBATES AND REMISSIONS

- 8.1 Under Section 87 of the Act, Council is required to grant a rebate of the General Rate to specific properties that are owned for specific purposes outlined in the Act.
- 8.2 Applications for the rebate of rates under Section 87 of the Act must be made in writing and include appropriate documentation to support the application.

9. PENSION REMISSIONS

- 9.1 The State Government's pensioner rates remission provides a remission for Council rates. Eligibility of a pensioner remission is determined by the State Government Department of Treasury and Finance.
- 9.2 Eligible pensioners will receive the following remissions, noting that limits apply:
- State Government – 30% (maximum limits apply).
 - State Fire Commission – 20% (of the fire levy service rate).

To be eligible to receive a remission as at 1 July each year:

1. You must be the liable to pay the rates on the property for which you are claiming a remission and the property must be your principal place of residence.
2. You must hold one of the following valid cards:
 - Pensioner Concession Card (PCC)
 - Health Care Card (HCC) – Seniors Cards do not qualify
 - Department of Veteran Affairs 'Gold Card' endorsed with TPI or War Widow

The date the card was granted on must be on or before 1 July of the current financial year. The card must be presented to Council's Customer Service Officers when submitting an application form.

In the case of joint property ownership, at least one of the owners must meet the above eligibility criteria. There is a limit of one remission per year per pensioner household.

Applications for pensioner rate remissions cannot be received prior to 1 July of the current financial year. All applications must be received by 31 March to receive the remission for the current financial year.

Retrospective applications can be submitted, however, conditions apply.

9.3 Ratepayers seeking a rate concession are not to withhold payment of rates pending assessment of an application by the State Government. Rates must be paid in accordance with the rates notice.

9.4 A refund will be paid to an eligible person if Council is advised a concession applies and rates instalments have already been paid in full.

10. CHARITABLE REMISSIONS

10.1 Section 87(1)(d) of the Act specifies that land or part of land owned and occupied exclusively for charitable purposes is exempt from general and separate rates, averaged area rates, rates collected on behalf of statutory authorities (Section 88 of the Act) and construction rates and charges (Section 97 of the Act).

Council requires a written request for consideration of a remission of the general rate under Sections 87(1)(d), 88 and 97 of the Act. The written request must be supported by a statutory declaration (available from Council) and a copy of the Australian Taxation Office (ATO) tax concession status. The written request needs to be completed on a per annum basis and submitted to the Rates Division of Council's Finance Department.

11. PAYMENT OF RATES

11.1 There are three methods for paying Council rates:

- Council rates are paid in one payment (paid in full). Paid in full payments due 11 September 2024.
- Council rates are paid by four (4) approximately equal instalments. The instalment dates are 14 August 2024, 16 October 2024, 15 January 2025 and 12 March 2025.
- Council rates are paid by approximately equal regular instalments through a direct debit facility with an approved financial institution. This direct debit payment method is only available if Council and a ratepayer enter into a suitable agreement.

11.2 Any ratepayer who may, or is likely to, experience difficulty with meeting the standard quarterly payment should contact the Rates Division of Council's Finance Department to discuss alternative payment arrangements. Enquiries are treated confidentially by Council. If an alternative payment arrangement is agreed with Council, Section 12 of this Policy (Late Payment of Rates) will apply to payments under that payment arrangement.

11.3 Any ratepayer who is experiencing genuine and serious financial hardship can apply for an appropriate level of rates relief in accordance with the Council's

Financial Hardship Assistance Policy.

12. LATE PAYMENT OF RATES

- 12.1 Council has determined that interest and penalties for late payments will be imposed in accordance with Section 128(1)(c) of the Act.
- 12.2 In the event that any rates or charges payable to Council are not paid by the due date, a penalty of 8.50% of the unpaid rate or instalment will be charged.
- 12.3 In the event that any rates or charges payable to Council are not paid by the due date, interest of 3.00% per annum, calculated on a daily basis, will be charged on the unpaid rate or instalment for the period during which it is unpaid.
- 12.4 Pursuant to Section 129 of the Act, a ratepayer may apply to the Council for remission of all or part of any rates paid or payable or any penalty imposed or interest charged under Section 128 of the Act.

If a ratepayer incurs penalty and/or interest for the late payment of a rates instalment, they may apply for a remission of the penalty and/or interest. Requests for penalty and interest remissions should meet the following conditions:

- Requests are to be made in writing to the General Manager.
- A good payment history, which means the ratepayer has not been late in paying an instalment in the previous three (3) years.
- The ratepayer attempted to have the amount paid on time/or extenuating circumstances exist for its non-payment on time.
- The ratepayer qualifies for a remission under Council's Financial Hardship Assistance Policy.
- Other extenuating circumstances exist, which are not outlined above, that are considered reasonable by the Manager Finance.

13. RECOVERY OF RATES

- 13.1 The Rates Division of Council's Finance Department will institute debt management practices to rate debtors. This includes an ongoing review of rates in arrears and following a systematic debt recovery approach.
- 13.2 Rates, which remain in arrears past the paid in full due date or the instalment due date, will be subject to recovery action.
- 13.3 Council can seek to recover a rate debt in accordance with Section 133(3) of the Act.
- 13.4 Prior to taking legal action, Council will take all reasonable steps to establish a payment arrangement or negotiate settlement of the outstanding debt.
- 13.5 If Council take legal action against a ratepayer, the ratepayer may be liable for the legal costs associated with the action.

14. OBJECTIONS TO RATES NOTICE

14.1 Council will consider any objections to a rates notice in accordance with Section 123 of the Act.

15. SALE OF LAND FOR NON-PAYMENT OF RATES

15.1 Division 11 of Part 9 of the Act provides that a Council may sell any property where the rates have been in arrears for a period of three years or more. Council is required to;

- (a) Notify the owner of the land of its intention to sell the land;
- (b) Provide the owner with details of the outstanding amounts; and
- (c) Advise the owner of its intention to sell the land if payment of the outstanding amount is not received within 90 days. Except in extraordinary circumstances, Council will enforce the sale of land for arrears of rates.

Robert Higgins

GENERAL MANAGER



5.3 FINANCIAL HARDSHIP ASSISTANCE POLICY

RECOMMENDATION

“That Council resolve to continue to offer and implement the revised Financial Hardship Assistance Policy.”

STEPHANIE PERRY
MANAGER FINANCE
Date: 18 June 2024
Attachments (11)





FINANCIAL HARDSHIP ASSISTANCE POLICY

TITLE	FINANCIAL HARDSHIP ASSISTANCE POLICY
RESPONSIBLE PERSON	MANAGER FINANCE
APPROVED BY COUNCIL	21 APRIL 2020
RESOLUTION NO	45/2020
AMENDED ON	?? JUNE 2024
RESOLUTION NO	___/____
REVIEW DATE	JUNE 2027



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1.0 Introduction

1.1 Purpose

The purpose of the Financial Hardship Policy ("Hardship Policy") is to enable Council to provide assistance to community members who are suffering financial hardship by providing an appropriate level of relief from Local Government rates.

1.2 Scope

Application and Intent

The Hardship Policy applies to:

- Ratepayers experiencing genuine and serious financial hardship and needing assistance to meet both their basic needs and their rate payment obligations to Council.
- Commercial/business ratepayers within the Commercial Land Use Category who are experiencing hardship due to the loss of operating revenue or reduced disposable income.

The Hardship Policy is not intended to be used to maintain financial positions for those who do not need it and are not genuinely impacted by serious financial hardship.

The Hardship Policy applies only to Council rates and charges levied in accordance with Part 9 – Rates and Charges of the *Local Government Act 1993*. The Hardship Policy does not apply to rates or fees collected on behalf of other authorities in accordance with section 88 of the *Local Government Act 1993*, such as fire service contributions collected pursuant to section 79B of the *Fire Service Act 1973*.

Background

The Hardship Policy was developed and implemented during the 2020 COVID-19 coronavirus pandemic that spread across the world. To respond to the disease, governments around the world shut down social activities and interaction to prevent transmission, which necessarily caused significant impacts on many economic activities and transactions. As a result, many people have lost jobs, their clients or their business, destroying incomes and spending. Council is determined to assist those most critically impacted by the economic slowdown caused by the pandemic with a robust and fair hardship policy.

Despite this, serious financial hardship can occur at any time, so the Hardship Policy is designed to address a range of circumstances.

1.3 Principles

The Hardship Policy will be applied in accordance with the following principles:

- (1) Consistent, equitable and respectful treatment of all residents and ratepayers that is sensitive to their specific circumstances.
- (2) Maintaining Council's ability to provide essential services to our community through appropriately applied rating.
- (3) Assisting ratepayers who are suffering serious financial hardship, so that they may overcome these circumstances and return to financial stability and contributing equitably to local services.
- (4) Ensuring that those able to contribute to local services, continue to do so.
- (5) Minimising the opportunity for misuse, exploitation or fraud by ensuring decisions made to provide special relief or assistance are supported by sufficient evidence.
- (6) Maintaining confidentiality and privacy of applicants and ratepayers, their applications and any information provided.

An additional principle applies to Commercial/Business ratepayers:

- (7) Proportionality – namely, that any agreed arrangements will take into account both individual and community wide circumstances (such as the COVID-19 pandemic) on commercial ratepayers, with specific regard to their revenue, expenses, and profitability.

2.0 Related Policies and Legislation

The Hardship Policy relates to and depends on other Council policies, as well as Tasmanian Government legislation, including:

- *Local Government Act 1993*, Part 9 – Rates and Charges¹, particularly:
 - Section 86A – General principles in relation to making or varying rates
 - Sections 125-127 – Postponement of payment
 - Section 128 – Late payments
 - Section 129 – Remission of rates
- *COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020*²
- *COVID-19 Disease Emergency (Commercial Leases Code) Act 2020*
- Rates and Charges Policy (pursuant to section 86B of the *Local Government Act 1993*).

¹ See: <https://www.legislation.tas.gov.au/view/html/inforce/current/act-1993-095#HP9@HD9@EN>

3.0 Policy

3.1 Genuine Financial Hardship

According to the Australian Taxation Office (ATO)³, individuals are considered to be in serious hardship when they are unable to provide the following for themselves, their family or other dependants:

- (1) Food;
- (2) Accommodation;
- (3) Clothing;
- (4) Medical treatment;
- (5) Education;
- (6) Other basic necessities.

A number of factors can contribute to or trigger serious financial hardship, including:

- (1) Loss of employment of the property owner, family member or household primary income earner;
- (2) Serious illness, including physical incapacity, hospitalization, or mental illness of the property owner or family member;
- (3) A natural disaster;
- (4) A public health emergency or declared state of emergency;
- (5) Family tragedy;
- (6) Family breakdown;
- (7) Financial misfortune;
- (8) Other serious or complicating circumstances.

Community wide issues and circumstances, such as the COVID-19 pandemic, may impact financial hardship, but hardship is always assessed at an individual level, and requires reviewing personal circumstances.

Serious financial hardship involves both low income/cash flow and a low asset base. Personal property portfolios beyond a primary residence or a business's primary operating space can be employed to improve an applicant's cash flow and financial sustainability.

³ See: <https://www.ato.gov.au/individuals-and-families/financial-difficulties-and-disasters/support-to-lodge-and-pay/in-detail/evidence-of-serious-hardship>



3.2 Evidence of Financial Hardship

Applicants will need to provide evidence of their circumstances of financial hardship to justify Council's special consideration of their case. The type of evidence required will depend on your circumstances and may include one or more of the following:

- Evidence of you qualifying for Job Seekers support;
- Assessment by an independent accredited financial counsellor demonstrating an inability to both pay rates and to rearrange asset portfolios to facilitate payment;
- A statutory declaration from an appropriate and independent professional, familiar with the applicant's circumstances (e.g. a family doctor for health-related evidence, a bank official, insurance policy manager, etc.);
- Pending disconnection of essential services, like water, electricity, gas (does not include mobile phone or internet bills);
- Notice of impending legal action;
- Letter from charitable organisation regarding loss of employment or inability to provide for basic necessities;
- Bank notice for example, overdraft call or mortgaged property repossession;
- Employer notice of redundancy or termination of employment;
- Overdue medical bills;
- Letter from doctor verifying the inability to earn an income due to illness or caring for a sick family member;
- Final notice from school regarding payment of mandatory fees;
- Funeral expenses;
- Repossession notice of essential items, like a car or motorcycle;
- Other documentation demonstrating that your experiencing financial hardship; and
- Information on current weekly income and expense details (for rates remission relief only).

In addition to the evidence listed above, for Commercial/Business ratepayers, evidence may also include, for example, one or more of the following:

- Details of closure - including Government enforced closure as a requirement of COVID-19;
- Tenant correspondence requesting relief (if applicable);
- Accountant or bank statements and notices;
- Statutory Declaration from an independent professional, familiar with your circumstances;
- Evidence of the quantum of revenue lost (due to **enforced closure**), compared to the same period in the previous year; and
- Other documentation demonstrating that your business is experiencing financial hardship.

All arrangements to support businesses will be proportionate to the evidence of hardship provided.

4.0 How Council Can Help

The *Local Government Act 1993* provides Council with three methods of rate relief:

- (1) Postponing rate payments (sections 125-127);
- (2) Remission of late payment penalties or interest (section 128); and
- (3) Remission of rates (section 129).

4.1 Postponing Rate Payments – Deferral Arrangements

In confirmed cases of financial hardship, Council may choose deferral of individual rates payments within a defined period, in whole or in part, to be paid back at a later date, subject to any conditions Council determines. The deferral arrangement applies to specified payments and other rate payments are not affected and continue to accrue as normal.

The terms of rate deferral arrangements will be proportionate to the applicant's demonstrated financial hardship circumstances, so supplying sufficient evidence of these circumstances is important for developing the appropriate terms.

Rate payment deferrals approved under this section are typically deferred by 3 months. However, rate deferral arrangements can only defer individual payments up to a maximum of two (2) years and only in the most serious circumstances.

All deferred payments must be repaid as specified in accordance with the deferral arrangement, otherwise regular late payment penalties and/or interest will apply.

Ratepayers who are subject to a deferral arrangement who overcome their financial hardship circumstances are encouraged to begin repaying their deferred rates payments as early as they are able.

Note that Council may revoke any postponement of rates payments at any time, in accordance with section 127 of the *Local Government Act 1993*, by giving 60 days notice in writing to the ratepayer.

4.2 Remitting Late Payment Penalties and Interest

For typical circumstances that are not of financial hardship, rates must be paid by the due date and Councils may charge a penalty or daily interest or both for each late payment. However, for confirmed cases of financial hardship, Council may waive either the applicable late payment penalties, or the interest accumulated, or both, for a specified period that relates to the period of financial hardship.

4.3 Remitting Rates

Remission of any rates, late payment penalties or interest, in part or in full, is reserved only for the most serious and exceptional of financial hardship cases. Even in these cases, deferral of rate payments must be applied for and granted first, before an application for rates remission can be considered.

After the applicant has entered into a deferral arrangement with Council, the applicant may apply for remission of rates. The application must demonstrate:

- (1) Financial hardship;
- (2) Exceptional and serious circumstances;
- (3) How the applicant's exceptional financial hardship circumstances make the maximum term deferral arrangement under section 4.1 unfeasible and unreasonable to fulfil; and
- (4) How enforcing fulfilment of the maximum term deferral arrangement would only deepen the seriousness of applicant's financial hardship and critically impact their ability to provide for the basic living necessities (food, accommodation, clothing, medical treatment) of the applicant and dependents.

In the interests of community fairness and equity, wherever possible and appropriate in determining rates remission applications:

- (1) Deferral arrangements are preferable to rates remission;
- (2) Amounts or proportions of rates to be remitted are to be minimised, for example, below \$1,000 or 50%; the remainder subject to payment arrangements;
- (3) Instances of rates remission are to be minimised to no more than one rates remission per applicant.

5.0 Applications

5.1 Applying for Financial Hardship Assistance

To seek financial hardship assistance from Council, an application must be made in writing, addressed to the General Manager, and submitted as follows:

- Emailed to sorell.council@sorell.tas.gov.au ; or
- Mailed to: PO Box 126, Sorell, 7172.

Applications must:

- Demonstrate and provide evidence for financial hardship and circumstances (see section 3.2 – Evidence of Financial Hardship);
- Describe the type of assistance sought, being:
 - Postponing rate payments (a deferral arrangement);
 - Postponing or waiving late payment penalties or interest;
 - Remitting rates, late payment penalties or interest, in part or in full;
- Address the requirements of the relevant subsections of section 4.0 – How Council Can Help.

Refer to form: <https://www.sorell.tas.gov.au/wp-content/uploads/2023/05/Financial-Hardship-Application.pdf>

5.2 Assessing Applications

Applications for deferral arrangements must be decided by:

- (1) For amounts less than \$2,500 – the Manager Finance and Information;
or
- (2) For amounts of \$2,500 or greater – the General Manager.

Applications for remission of any rates or late payment penalties or interest charges must be decided by Council and require absolute majority to be approved in accordance with the *Local Government Act 1993*. However, Council has current delegations for specific remission decisions subject to them complying with any adopted Policy. This Financial Hardship Assistance Policy provides the framework for the exercise of this limited delegation.



5.4 2024-2025 OPERATING AND CAPITAL BUDGETS

RECOMMENDATION

“That Council resolve pursuant to Section 70 and Section 82 of the Local Government Act 1993 to accept and adopt the 2024-2025 Long Term Financial Plan, Operating and Capital budget estimates.”

BUDGET SUMMARY

1. BACKGROUND

The Long Term Financial Plan (LTFP), Operating Budget, Capital Budget, and Fees and Charges for financial year (FY) 24/25 have been prepared following a series of Council workshops which considered a range of programs, projects, initiatives and issues likely to have an impact on the organisation in the coming year.

Council’s Strategic Plan 2019 – 2029 had its first formal review in April 2023 and the budget is framed in consideration of the objectives, outcomes and directions embedded within it. This is inclusive of risk appetite and tolerance set by elected members during Q3-Q4 of the current FY against the four Strategic Plan objectives. The strategies and initiatives to be funded within FY 24/25 that address the Strategic Plan objectives are reflected in the draft Annual Plan. The Operational Plan sits beneath this and is developed to outline how we are going to deliver on the Annual Plan.

Council’s Financial Management Strategy (FMS) and underpinning LTFP were incorporated in the development of the budgets with the financial principles, strategies and targets of the FMS appropriately framing the process.

A full review of the FMS and LTFP will be undertaken following completion of the FY 23/24 audit and will be submitted for adoption at the end of Q2 FY 24/25.



To ensure a properly informed operating and capital budget package was developed, key LTFP assumptions and forecasts were reviewed and relevantly, including a revised new and upgrade capital projects summary for the period FY 24/25 to FY 32/33.

2. REPORT IN DETAIL

Overview of Budget

The Operating Budget provides the high-level financial framework within which Council will operate and report against for the FY 24/25. The FMS principles, strategies and targets remain relevant, with the key aim of ensuring Council remains in a sound long-term financial position.

The Operating Budget is consistent with the detailed workgroup cost centre budgets discussed with Councillors at a series of workshops.

Where the commentary below refers to the FY 23/24 budget figures or year-to-year budget movements, it is referencing the FY 23/24 Mid-Year Budget Review approved by Council in February 2024.

The Budget is predicated on an increase in overall rating income of 4.50% on 23/24 levels net of growth consistent with the FMS. Growth in rates revenue is estimated at 5.22%.

The Fire Services Contribution, which Council is obliged to pay to the Tasmania Fire Service (and over which Council has no control) has increased in aggregate by 5.10% against the 23/24 contribution. The Levy collected by Council is estimated to be \$693k and the contribution paid to the Tasmania Fire Service will be \$665k (net of 4% commission).

The Tasmanian Government introduced a Waste Levy in 22/23 that Council must



collect on their behalf. The Levy is based on Council's refuse tonnage, a cost of \$43.80 per tonne which Council has estimated to be \$229k for the 24/25 financial year. This cost is applied to all properties that have a garbage bin, the cost varies depending on size of bin. The Tasmanian Government has advised that the Levy will increase by another \$20 (indexed) per tonne in the 26/27 financial year.

Council will introduce a new kerbside green waste service to residential areas (approx. 7400 properties) commencing at a monthly frequency. The cost of this service has been set at \$65/pa per property within the collection area reflecting collection, disposal and depreciation (MGB) expenses. This is a precursor to a full FOGO service that will coincide with the commissioning of an integrated facility at the Copping Waste Management site.

The proposed rates increase of 4.50% is above the March Consumer Price Index for weighted average all capital cities (3.6%) ((Hobart 3.1%)), and also above the annual movement in the most recent LGAT Council Cost Index of 3.74% (LG Index). The LGAT releases the LG Index each year as this measure better reflects the cost increases associated with the delivery of local government services as it comprises 30% wage price index, 20% CPI and 50% on the construction costs for roads and bridges.

The forecast increase in CPI continues to place pressure on the underlying cost base of Council's operations, with materials, contract services and other costs all having increased as a consequence. This is resulting in particular tendered project works being materially more expensive than budgeted expectations. The Enterprise Agreement applying to Council staff includes an increase to salary and wages of 3.5%. As employee costs are the largest operating expense category of Council, this too has an impact on the Operating Budget.



Whilst acknowledging the direct impacts from aggregate inflation and cost indexation, Council's rating requirement has also been affected by the need for additional revenue to respond to the expectations and deliverables of a municipality that has experienced greater than average growth. ABS data indicates the Sorell LGA experienced population growth of 27.2% from 2011 to 2021 and is forecast from 2022 to 2052 to have the highest LGA growth rate in Tasmania of 1.06% (medium series). This leads to expanding demand for waste management services, increased maintenance of roads, footpaths, tracks, trails and other community infrastructure and, increased provision of additional new and upgraded community and civil assets which has in turn influenced the budget outcome.

Depreciation and amortisation is forecast to increase by \$179k. This is as a result of new assets being capitalised spread across all asset classes and the inclusion of donated assets from subdivision civil works.

Employee Benefits is expected to increase by \$337k, principally as a result of an enterprise agreement increase of 3.5% and three additional part time positions - Infrastructure and Assets Business Support Officer, Booking Officer – South East Sporting Complex and Events and Marketing Officer.

Operating Income

Operating Income is forecast to decrease by \$499k, bringing the expected budget for the financial year down to \$23.369m.

The main impactors on this movement are:

- Rates and charges is expected to increase by \$1.439m, as a result of growth and inflation indexation of 4.50%. Key increases are \$795k rates and \$617k domestic waste (explained above) charges.
- Statutory fees and charges is expected to decrease by \$48k, mainly as a result of expected decreases in property transaction activity, which is reflected in decreases in Town Planning and 132 & 337 certificate fees.



- User fees is expected to increase by \$14k, mainly as a result of inflation indexation of 3.1%.
- Operating grants is expected to decrease by \$1.564m, predominantly as a result of estimated movements in Financial Assistance Grants and the ongoing practice of payments being received in advance – 85% of the FY 24/25 figure will be paid in the final two weeks of FY 23/24. This is an estimated pre-payment of \$2.347m (a \$1.5m pre-payment was budgeted for at MYBR FY 23/24) and has the most significant impact on forecast revenue creating an operating deficit situation.
- Contributions received is expected to decrease by \$241k, Council approaches this budgeted amount conservatively due to the difficulty in estimating such income as it principally relates to subdivision activity.
- Interest income is expected to decrease by \$80k, due to estimated decreases in investment interest rates in the current economic environment.
- Other income is expected to decrease by \$82k, which not significant movements noted.
- Distributions from TasWater (comprising dividends and special dividends) are expected to be \$389k, an increase of \$64k, an estimate made in accordance with TasWater's 2022 – 2026 Corporate Plan.

Expenses

Total Expenditure is forecasted to increase by \$510k, bringing the expected budget for the financial year up to \$24.067m.

The main impactors on this movement are:

- Employee benefits is expected to increase by \$337k (explained above) and also comprising standard leave / superannuation provisions and a 26% increase (\$78k) in the workers compensation insurance premium.
- Materials and services is expected to decrease by \$88k, predominately as a result of:



- Consultants other is expected to decrease by \$242k, whilst still delivering a range of strategic work projects as detailed in the Annual Plan.
- Movements in waste management costs reflect the adjustment to services, impact of waste levy and market conditions.
- Municipal property revaluation through OVG increases expenses by \$139k.
- Depreciation and amortisation is forecast to increase by \$179k (explained above).
- Finance costs are expected to increase by \$32k due to new loan funding (explained below).
- Other expenses is expected to increase by \$51k, predominately as a result of:
 - Insurance increases of \$44k are estimated as a result of expected premium increases in the vicinity of 15% for public liability, professional indemnity, vehicle and buildings / facilities.

The overall rise in recurrent expenditure reflects substantial increased third party costs (inclusive of inflation), growth and activity throughout the municipality. Left unaddressed this will adversely impact Council's service standards, risk management and result in an inability to meet Council's Strategic Plan Objectives. Additionally, as Council further invests in the capital program through the provision of new and upgraded assets, there will be a corresponding increase in recurrent depreciation and operational expenditure in future years. These factors form key components of the LTFP assumptions and forecasts.

Capital Income

Capital Income is forecast to decrease by \$1.654m, bringing the expected budget for the financial year down to \$10.265m.

- Payments received from the State and Federal government, which Council appropriates to support its capital expenditure programme, are expected to be around \$7.855m.



- Contributions Non-Monetary Assets \$2.010m – principally subdivision donated assets.
- Gain on disposal – forecast sale of Council land Amelia Court, Sorell of \$400k.

Capital Works

The Capital Works Budget for FY 24/25 (the capital program) reflects Council's continued commitment to the delivery of projects that reflect the strategic goals of Council and the needs of the community.

A schedule of the proposed capital program is provided with this report. The program provides for works to the value of \$16.986m, funded from a range of sources including rates revenue, the Australian Government Financial Assistance Grant, Australian and State Government specific purpose capital grants, borrowings and specific purpose capital contributions.

The proposed \$16.986m capital program is an increase of \$4.297m on the FY 23/24 adjusted Capital Budget approved at the June 2024 Council meeting.

The Capital Budget includes carry forward projects from FY 23/24 (and earlier) to the value of \$10.059m, including asset renewal / replacement of \$1.644m and new / upgraded assets of \$8.414m.

New capital works for FY 24/25 are forecast at \$6.926m, including asset renewal / replacement of \$4.608m and new / upgraded assets of \$2.318m.

Loan Funding

There are \$350k of additional borrowings proposed in FY 24/25 for planned capital works and have been approved by Department of Treasury and Finance. The works are in relation to storm water upgrades at Dodges Ferry.

List of Fees and Charges



Council fees and charges are reviewed annually as part of the budget process. Council staff consider various factors when determining the fees such as, but not limited to, cost of providing the service, community benefit, comparative market pricing and whether the good or service will assist in advancing the objective of Council's strategic and subsidiary plans.

The list of fees and charges for FY 24/25 were provided and approved at the 21 May, 2024 ordinary Council Meeting.

Net Cash Position

Council's estimated net cash position at 30 June 2025 is forecast to decrease by \$4.047m to \$13.070m and still meeting the FMS minimum threshold target of \$4.0m.

The main reasons for this movement are:

- Operating profit (excluding depreciation) is \$5.580m.
- Capital expenditure of \$16.986m.
- Capital Grants of \$6.567m.
- Proceeds from Sale of Assets of \$535k.
- Net Borrowing movements of \$104k.

The cash position is higher than the FMS threshold predominantly due to an incomplete capital works program and a period of positive operational net results over recent years. The cash position will assist in the completion of required and carry over capital works over future years and will be appropriately analysed on this basis as part of the FMS / LTFP review in Q1.

ROBERT HIGGINS
GENERAL MANGER

Date: 20 June 2024

Attachments (24 pages)



AGENDA
SPECIAL COUNCIL MEETING
25 JUNE 2024

SORELL COUNCIL			
SUMMARY DEPARTMENTAL PROFIT & LOSS			
BUDGET FOR THE PERIOD ENDED 30 JUNE 2025			
	MYBR 2023/2024	BUDGET 2024/2025	MOVEMENT
OPERATING INCOME			
Rates and Charges	18,081,217	19,519,937	1,438,720
Statutory Fees and Charges	592,825	544,611	(48,214)
User Fees	670,104	684,300	14,196
Grants Operating	2,017,201	452,700	(1,564,501)
Contributions Received	471,264	230,000	(241,264)
Interest	1,054,766	974,296	(80,470)
Other Income	656,991	574,498	(82,493)
Investment Income from TasWater	324,000	388,800	64,800
TOTAL OPERATING INCOME	23,868,368	23,369,141	(499,227)
EXPENSES			
Employee Benefits	7,694,977	8,031,663	336,685
Materials and Services	7,823,002	7,734,672	(88,329)
Depreciation and Amortisation	6,099,125	6,277,899	178,774
Finance Costs	50,610	82,208	31,598
Other Expenses	1,889,117	1,940,484	51,367
TOTAL EXPENSES	23,556,832	24,066,926	510,095
OPERATING SURPLUS / (DEFICIT)	311,536	(697,785)	(1,009,322)
CAPITAL INCOME			
Grants Capital	3,483,545	7,855,405	4,371,860
Contributions - Non Monetary Assets	8,472,472	2,010,000	(6,462,472)
Net Gain / (Loss) on Disposal	(36,326)	400,000	436,326
Share of Interest in Joint Ventures	-	-	0
TOTAL CAPITAL INCOME	11,919,691	10,265,405	(1,654,286)
NET SURPLUS / (DEFICIT)	12,231,227	9,567,619	(2,663,608)



**SORELL COUNCIL
SUMMARY DEPARTMENTAL PROFIT & LOSS
BUDGET FOR THE PERIOD ENDED 30 JUNE 2025**

Net results	Budget 2024/2025 PNL	Budget 2024/2025 Cash
Department Net result		
GM & Councillors	(1,250,014)	(1,223,105)
Finance	15,340,859	15,442,610
Community & HR	(3,089,720)	(2,435,914)
Engineering, Regulatory Services, IT & Depot	(11,698,910)	(6,203,477)
Total Operating Profit /(Loss)	(697,785)	5,580,114
Increase/(Decrease) in Trade & Other Payables		178,000
(Increase)/Decrease in Trade & Other Receivables		(16,000)
		162,000
Capital Expenditure		
Renewal and Replacement		(6,252,936)
New / Upgrade		(10,733,359)
Total Capital Expenditure		(16,986,295)
Grant Income		
Grants Received for Capital Works	7,855,405	6,567,589
Sale of Assets		
Proceeds from Sale of Assets		525,000
Borrowings		
New Borrowings		350,000
Principal Repayment of Loans		(245,630)
Net Cash Surplus / (Deficit) for 2024/2025		(4,047,222)

Cash & Investments Forecast		
Cash & Investments as at 01/07/2024		17,117,000
Add:		
PNL Cash Surplus		5,580,114
Grants Received for Capital Works		6,567,589
Proceeds from Sale of Assets		525,000
New Borrowings		350,000
Increase/(Decrease) in Trade & Other Payables		178,000
		13,200,703
Less:		
Capital Expenditure		(16,986,295)
Loan Repayments		(245,630)
(Increase)/Decrease in Trade & Other Receivables		(16,000)
		(17,247,925)
Cash at Bank Forecast as at 30/06/2025		13,069,778



SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2025				
FOR COST CENTRE - All Cost Centres				
		MYBR 2023/2024	BUDGET 2024/2025	Movement
1000	OPERATING INCOME			
1100	Rates and Charges			
1105	Rates - General/Ordinary/Residential	14,440,581	15,236,224	795,644
1110	Rates General Written Off	(5,500)	(5,500)	0
1115	State Grant Rates Remission	882,110	920,623	38,513
1120	Rates Pensioner Concession	(882,110)	(920,623)	(38,514)
1125	Domestic Waste Annual Charge	3,001,165	3,618,525	617,360
1130	Fire Rates Levy Income	666,509	692,609	26,100
1150	Other Remissions	(23,538)	(23,991)	(453)
1160	AWTS Maintenance Fee Received	2,000	2,070	70
1199	Rates and Charges Total	18,081,217	19,519,937	1,438,720
1200	Statutory Fees and Charges			
1210	132 & 337 Certificate Fees	170,191	149,664	(20,527)
1220	Town Planning Fees	400,634	380,791	(19,843)
1225	Animal Infringements & Fines	6,500	3,554	(2,946)
1230	Other Infringements Fines & Penalties	10,000	3,377	(6,624)
1235	Licences & Permits	3,500	4,391	891
1240	Street Stall Permit Fee	2,000	2,835	835
1299	Statutory Fees and Charges Total	592,825	544,611	(48,214)
1300	User Fees			
1303	Animal Management Sundry Income -collars,signs etc	0	0	0
1306	Building Assessment Fees	89,872	79,415	(10,457)
1318	Caravan Licences	18,188	18,816	627
1327	Dog Impounding & Release Fees	1,200	1,200	0
1330	Dog Registration & Renewal	105,385	105,162	(223)
1331	Kennel Licences	1,500	1,500	0
1333	Driveway Approval and Inspection Fees	12,000	16,423	4,423
1335	Engineering Inspections & 1% Approval Fee	75,000	81,435	6,435
1336	Fire Abatement Charges	15,000	15,000	0
1342	Food Licences	48,146	46,395	(1,751)
1351	Photocopy Charges	0	0	0
1354	Plumbing Application Fees	139,087	147,433	8,346
1357	Plumbing Inspection	141,227	140,216	(1,011)
1360	Amended Plan Fees	6,000	4,000	(2,000)
1363	Recreational Vehicle Income	17,500	27,306	9,806
1369	Building Administration Fee (0.1%)	0	0	0
1372	TBCITB Training Levy (0.2%)	0	0	0
1399	User Fees Total	670,104	684,300	14,196
1400	Grants Operating			
1405	Commonwealth Financial Assistance Grant	1,768,785	414,209	(1,354,576)
1410	Comm'th Grants & Subsidies	0	0	0
1415	State Grants & Subsidies	248,416	38,491	(209,926)
1420	Other Grants & Subsidies	0	0	0
1430	Training Incentive Payment	0	0	0
1499	Grants Operating Total	2,017,201	452,700	(1,564,501)
1500	Contributions Received			
1505	Public Open Space Contributions	325,764	200,000	(125,764)
1506	Car Parking Cash in Lieu Contributions	15,000	5,000	(10,000)
1507	Subdiv Traffic Management Treatment Contributions	25,000	0	(25,000)
1508	Stormwater Contributions	0	0	0
1510	Contributions Received Other	105,500	25,000	(80,500)
1549	Contributions Received Total	471,264	230,000	(241,264)



SORELL COUNCIL			
DEPARTMENTAL PROFIT & LOSS			
BUDGET FOR THE PERIOD ENDED 30 JUNE 2025			
FOR COST CENTRE - All Cost Centres			
	MYBR 2023/2024	BUDGET 2024/2025	Movement
1550 Interest			
1560 Rates Interest Penalty	115,000	124,862	9,862
1565 Rates Interest Written Off	(400)	(400)	0
1570 Rates Legal Costs Recovered	750	1,218	468
1575 Interest Received Banks & Other	939,416	848,616	(90,800)
1599 Interest Total	1,054,766	974,296	(80,470)
1600 Other Income			
1605 Bad Debts Recovered	0	0	0
1610 Diesel Fuel Rebate	26,660	30,852	4,192
1615 Donations Received	0	0	0
1620 Hall Hire	75,644	64,697	(10,947)
1625 Lease/Rent Fees Received	111,637	123,647	12,010
1627 Lease Fees - Copping Tip	120,343	124,478	4,135
1630 Other Facility Hire	167,754	171,360	3,606
1635 Other Sundry Income	87,500	5,640	(81,860)
1637 Insurance Recoveries	7,168	0	(7,168)
1645 Vehicle FBT Recoveries	48,308	53,823	5,515
1655 Workers Compensation - Reimbursement	11,977	0	(11,977)
1656 Copping Public Cemetery Trust Net Income	0	0	0
1660 Grave Site Sales - Dunalley Hall	0	0	0
1662 Wheelie Bin Stabiliser Income	0	0	0
1689 Other Income Total	656,991	574,498	(82,493)
1690 Investment Income from TasWater			
1694 TasWater Interim Dividend	324,000	388,800	64,800
1699 Investment Income from TasWater Total	324,000	388,800	64,800
1999 Operating Income Total	23,868,368	23,369,141	(499,227)
2000 Capital Income			
2100 Grants Capital			
2105 Roads to Recovery Funding	658,436	681,644	23,208
2110 Comm'th Grants new or upgraded assets	1,552,691	2,217,006	664,315
2115 State Grants for new or upgraded assets	1,253,525	4,956,755	3,703,230
2120 Other Grants for new or upgraded assets	18,893	0	(18,893)
2199 Grants Capital Total	3,483,545	7,855,405	4,371,860
2200 Contributions - Non-monetary Assets			
2205 Developer Contributions for assets	8,472,472	2,010,000	(6,462,472)
2299 Contributions - Non-monetary Assets Total	8,472,472	2,010,000	(6,462,472)
2300 Net Gain/(Loss) on Disposal			
2305 (Profit) / Loss on Disposal of Assets	(36,326)	400,000	436,326
2320 Recognition / De-recognition of Assets	0	0	0
2399 Net Gain/(Loss) on Disposal Total	(36,326)	400,000	436,326
2400 Share of Interests in Joint Ventures			
2410 Fair value adjustment - Investment in Associate	0	0	0
2420 Revenue from Investment in Associates	0	0	0
2499 Share of Interests in Joint Ventures Total	0	0	0
2899 CAPITAL INCOME TOTAL	11,919,691	10,265,405	(1,654,286)
2999 TOTAL INCOME	35,788,059	33,634,546	(2,153,513)



SORELL COUNCIL			
DEPARTMENTAL PROFIT & LOSS			
BUDGET FOR THE PERIOD ENDED 30 JUNE 2025			
FOR COST CENTRE - All Cost Centres			
	MYBR 2023/2024	BUDGET 2024/2025	Movement
3000 Expenses			
3100 Employee Benefits			
3102 ADO Expense	59,622	64,756	5,135
3103 Annual Leave	547,642	570,614	22,973
3109 Conferences	5,000	7,950	2,950
3111 Drug and Alcohol Testing	3,000	3,000	0
3112 FBT Expenses - Gift Cards / Gifts	3,000	3,000	0
3114 FBT Expenses - Entertainment (FBT)	4,800	4,200	(600)
3115 Fringe Benefit Taxes	44,950	44,948	(2)
3118 Health and Well Being	4,000	2,000	(2,000)
3124 Long Service Leave	145,525	185,929	40,404
3127 Medicals	2,800	3,400	600
3139 Overheads Recovered	(68,681)	(81,110)	(12,429)
3145 Payroll Tax	342,689	358,180	15,491
3148 Protective Clothing & Accessories	28,900	34,150	5,250
3151 Recruitment Costs	55,941	0	(55,941)
3154 Salaries	5,546,375	5,738,760	192,385
3156 Salaries transferred to WIP	(180,739)	(243,448)	(62,709)
3163 Staff Training	71,148	68,562	(2,587)
3166 Superannuation - Council Contribution	843,159	931,181	88,021
3169 Temp Staff Employed Through Agency	0	20,976	20,976
3172 Travel and Accommodation	500	1,500	1,000
3175 Uniforms / Clothes Purchased	12,000	10,800	(1,200)
3181 Workers Compensation Expense Claims	0	500	500
3184 Workers Compensation Insurance	223,346	301,815	78,469
3199 Employee Benefits Total	7,694,977	8,031,663	336,685



SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2025				
FOR COST CENTRE - All Cost Centres				
	MYBR 2023/2024	BUDGET 2024/2025	Movement	
3200	Materials and Services			
3201	Abandoned Cars & Dumped Rubbish Disposal Costs	16,000	10,000	(6,000)
3202	Advertising	88,371	78,217	(10,154)
3204	AWTS Maintenance Charge	1,500	1,553	53
3206	Cleaning	320,064	335,183	15,119
3208	Computer Hardware / Hardware Maintenance	14,200	14,536	336
3212	Computer Software Maint and Licenses	314,087	305,996	(8,092)
3214	Consultants Other	602,192	359,826	(242,366)
3216	Contractors	369,952	554,382	184,430
3218	Copping Tip Disposal Costs	0	0	0
3220	Mornington Park transfer station disposal costs	114,772	158,774	44,002
3221	Electronic Notices / Reminders	0	0	0
3222	Electricity	219,200	233,975	14,775
3223	Emergency Management	2,000	2,000	0
3224	Fire Hazard Reduction (Private Land)	9,000	9,000	0
3226	Fuel	269,013	268,122	(891)
3227	Greenwaste Mobile Garbage Bin Collection	0	202,332	202,332
3228	Greenwaste Mobile Garbage Bin Disposal	0	64,087	64,087
3229	Mobile Garbage Bin Replacement	0	7,500	7,500
3232	Internet, Telephone & Other Communication Charges	52,532	57,413	4,881
3234	Land Survey Costs	20,000	12,500	(7,500)
3236	Legal Fees (Advice etc)	106,000	109,000	3,000
3237	Line Marking	72,000	40,000	(32,000)
3241	Operating Capital	209,162	28,800	(180,362)
3244	Plant & Motor Vehicle Repairs & Services	142,293	136,204	(6,089)
3246	Plant Hire - External	42,029	42,268	240
3248	Plant Hire - Internal Usage	21,654	26,342	4,688
3250	Plant Hire Recovered	(62,654)	(77,175)	(14,521)
3252	Plant Registration Fees	39,494	40,359	865
3254	Printing	34,528	32,670	(1,858)
3256	Recycling Centres	165,835	179,224	13,389
3257	Recycling Hub	2,000	2,887	887
3258	Registrations, Licenses and Permits	4,222	2,352	(1,870)
3259	CEMETERY Repairs and Maintenance	4,000	0	(4,000)
3260	Repairs and Maintenance	1,952,359	1,894,040	(58,319)
3261	Road Kill Collection Fees	4,500	4,640	140
3262	Kerbside Green Waste Collection	282,454	101,945	(180,508)
3263	Kerbside Green Waste Disposal	74,893	21,651	(53,242)
3264	Kerbside Hard Waste Collection	203,281	111,793	(91,488)
3265	Kerbside Hard Waste Disposal	42,000	30,946	(11,054)
3266	Kerbside Recycling Collection	332,536	342,845	10,308
3267	Kerbside Recycling Disposal	177,330	213,211	35,881
3268	Kerbside Garbage Collection	603,424	638,214	34,790
3269	Kerbside Garbage Disposal	276,000	338,477	62,477
3270	Security	28,667	23,504	(5,163)
3273	Signage & Guide Posts	85,815	60,500	(25,315)
3276	Settlement Costs ONLY	5,000	5,000	0
3278	Stationery & Office Consumables	36,121	40,519	4,398
3279	Street Bin Collection Contract	281,873	288,680	6,807
3280	Tools/Equipment Expensed (under \$1,000)	20,900	23,200	2,300
3282	Tyres	16,049	16,649	601
3284	Valuation Expenses	60,000	199,000	139,000
3290	Water Charges (Works Order)	146,357	141,532	(4,825)
3292	Wheelie Bin Stabiliser Expenses	0	0	0
3299	Materials and Services Total	7,823,002	7,734,672	(88,329)



SORELL COUNCIL			
DEPARTMENTAL PROFIT & LOSS			
BUDGET FOR THE PERIOD ENDED 30 JUNE 2025			
FOR COST CENTRE - All Cost Centres			
	MYBR 2023/2024	BUDGET 2024/2025	Movement
3390	Impairment of Debts		
3399	Impairment of Debts Total		
3400	Depreciation and Amortisation		
3405	6,082,129	6,259,802	177,673
3410	8,965	8,965	0
3415	8,032	9,133	1,101
3499	6,099,125	6,277,899	178,774
3500	Finance Costs		
3505	50,038	81,945	31,907
3515	0	0	0
3521	572	263	(309)
3599	50,610	82,208	31,598
3600	Other Expenses		
3604	60,500	64,465	3,965
3606	7,000	7,000	0
3608	0	0	0
3612	38,195	40,875	2,680
3616	(4,404)	(4,793)	(389)
3620	25	25	0
3624	25,894	26,252	359
3636	157,266	159,294	2,028
3640	2,000	2,000	0
3644	5,600	7,400	1,800
3656	16,598	16,812	214
3660	6,000	6,000	0
3661	1,000	1,832	832
3664	65,000	60,000	(5,000)
3668	7,972	8,225	252
3672	102,724	114,572	11,848
3676	107,661	93,300	(14,361)
3680	16,964	15,000	(1,964)
3688	4,011	4,521	510
3692	158,639	182,435	23,796
3704	630,980	664,905	33,925
3712	3,500	3,629	129
3720	100,541	103,658	3,117
3724	43,683	44,246	563
3731	25,000	27,500	2,500
3732	33,310	37,105	3,795
3736	25	25	0
3740	44,110	6,821	(37,289)
3744	22,771	23,486	715
3748	55,780	58,059	2,279
3752	110,488	127,061	16,573
3760	1,500	2,750	1,250
3768	12,500	9,000	(3,500)
3770	1,284	1,250	(34)
3784	25,000	25,775	775
3799	1,889,117	1,940,484	51,367
3990	23,556,832	24,066,926	510,095
3995	12,231,227	9,567,619	(2,663,608)
	OPERATING SURPLUS / (DEFICIT)	311,536	(697,785)
	CAPITAL INCOME	11,919,691	(1,654,286)
	NET SURPLUS / (DEFICIT)	12,231,227	9,567,619
		(2,663,608)	(2,663,608)



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
LAND				
TOTAL Land 2024/25		\$ -	\$ -	\$ -
CARRY OVERS - LAND				
Pawleena, Pawleena Road and Arthur Highway Roundabout	Land acquisition costs.			
TOTAL Carry Overs - Land		\$ -	\$ 34,000	\$ 34,000
LAND IMPROVEMENTS (PARKS & RESERVES)				
Midway Point, Brady Street - Billy Kessarinos Memorial Park	Table and seat.			
Primrose Sands, Community Hall	Benches, footbridge and garden beds.			
Sorell, Rose Gardens	Bin at bus stop near the rose gardens.			
Dodges Ferry, Boat Park	Perimeter Fence - approx. 300m replace wire fencing with 1.2m pool fencing and gates.			
Dunalley, Canal	Walkway pool fencing.			
Municipality - Various	Minor capital jobs for ad hoc renewals (e.g. shade sail, seating or bins).			
Sorell, Pembroke Park	BMX track, lighting.			
Dodges Ferry, Rec Reserve	Skate park upgrades.			
Sorell, Pembroke Park & Dodges Ferry Rec Reserve	Goal nets behind senior oval x 2 & DF ground x 2 - 25m x 9m.			
Sorell, Pembroke Park	Goal net behind soccer oval x 1 - southern end - 70m x 9m.			
Sorell, Pembroke Park	Soccer perimeter fence - 480m long x 1.2m high.			
Sorell, Pawleena Road	Carpark for POS / Lyden Park off Pawleena Rd frontage.			
Sorell, Pawleena Road	Irrigation for 3 x Open Space areas - Stage 1 dog/general.			
Sorell, Whitelea Court	POS lot - fencing.			
Sorell, Pembroke Park	Lockable rubbish bin enclosure.			
TOTAL Land Improvements (Parks & Reserves) 2024/25		\$ 189,000	\$ 509,618	\$ 698,618



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
CARRY OVERS - LAND IMPROVEMENTS (PARKS & RESERVES)				
Dodges Ferry, Red Ochre Beach	Foreshore access steps.			
Primrose Sands, Tamarix Road	Nerine Street to Carlton Bluff Road. Gravel path at 1.5 m wide x 580 m length.			
Sorell, Sorell Memorial Hall	RSL memorial wall.			
Sorell, 12 Tarbook Court	Boundary adjustment and new fence.			
Primrose Sands, Primrose Sands Hall	Playground equipment with re-aligned fencing.			
Penna, Penna Beach	Gravel path extension. 430 m link track at 1.5 - 2.0 m wide across. TW land to existing car park track, including bridge.			
Sorell, Miena Park	250m link track at 1.5 metre wide behind Chromy Sub as Stage 1.			
Sorell	Streetscape upgrades. Stage 4 (a).			
Sorell, Pembroke Park	Irrigation. TW conformance upgrade required - new backflow prevention device - high hazard.			
TOTAL Carry Overs - Land Improvements (Parks & Reserves)		\$ 263,406	\$ 301,615	\$ 565,021
BUILDINGS				
Dunalley, Canal	BBQ shelter.			
Depot	Depot toilet block.			
Sorell, Pawleena Road	Toilet for POS / Lyden Park - triple cubicle DDA & change table.			
Midway Point, Malunna / LGT child care centre	Kitchen renewal / replacement to comply with food standards.			
TOTAL Buildings 2024/25		\$ 200,000	\$ 189,000	\$ 389,000



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
CARRY OVERS - BUILDINGS				
Sorell, BEST / SE Jobs Hub & Training Facility	BEST / SE Jobs Hub & Training Facility.			
Sorell, Pembroke Park	Scope and design to re-purpose old football change rooms plus netball concrete toilets / change room.			
Sorell, Sorell Memorial Hall	Extension for Historical Society storage, including change rooms and toilets.			
Sorell, Carriage Shed	Mandatory features for occupancy, including glass entrance, plus design, brackets, project management fees and site surrounds.			
Total Carry Overs - Buildings		\$ 20,000	\$ 4,356,000	\$ 4,376,000
LEASEHOLD IMPROVEMENTS				
Copping, 20 Marion Bay Road	Land easement costs (survey, AC fees, land title fees, valuation) for already completed works.			
TOTAL Leasehold Improvements 2024/25		\$ -	\$ 10,500	\$ 10,500
PLANT & EQUIPMENT				
CAC & Depot	Light fleet replacement.			
Depot	Portable traffic lights x 1 set.			
Depot	Stormwater CCTV camera (seca airHD).			
TOTAL Plant & Equipment 2024/25		\$ 210,000	\$ 50,500	\$ 260,500
CARRY OVERS - PLANT & EQUIPMENT				
CAC & Depot	Light fleet replacement.			
Depot	Fleet management GPS tracking and dashcam deployment (17 light fleet & 6 heavy fleet (trucks)).			
TOTAL Carry Overs - Plant & Equipment		\$ 95,670	\$ 65,000	\$ 160,670



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
FIXTURES, FITTINGS & FURNITURE				
Midway Point, Midway Point Hall	Heat pump installation.			
TOTAL Fixtures, Fittings & Furniture 2024/25		\$ -	\$ 16,800	\$ 16,800
COMPUTERS & TELECOMMUNICATIONS				
CAC & Depot	iPads x 12.			
Sorell, Pembroke Park Stadium	PA system.			
TOTAL Computers & Telecommunications 2024/25		\$ 13,000	\$ 14,000	\$ 27,000
CARRY OVERS - COMPUTERS & TELECOMMUNICATIONS				
CAC	Fibre connection & hardware to Emergency Hub (for the purpose of CCTV footage direct to the Police).			
CAC	PC and monitor renewal project for all staff (excluding the engineering department).			
CAC, Depot, & Midway Point	Security system integration renewal - scoping and design only.			
TOTAL Carry Overs - Computers & Telecommunications		\$ 160,000	\$ 5,000	\$ 165,000
RECONSTRUCTION (ROADS)				
Forcett, Delmore Road / White Hill intersection	Partial reconstruction and reseal.			
Orielton, Allambie Road	Reconstruction with chip seal surface			
Primrose Sands, Oak Street	Reconstruction with chip seal surface			
Forcett, Edith Close	Potential reconstruction - further investigation required to determine treatment).			
Sorell, BEST / SE Jobs Hub & Training Facility	Dubs & Co Drive on street parking x 20 spaces.			
Kellevie, Kellevie Road	Corner widening, stabilisation and guard rail.			
Pawleena, Pawleena Road	Road widening - widen 900m section.			
TOTAL Reconstruction (ROADS) 2024/25		\$ 1,695,667	\$ 636,832	\$ 2,332,499



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
CARRY OVERS - RECONSTRUCTION (ROADS)				
Dodges Ferry, Payeena Street	Near Carlton Beach Road junction. Formalise verge parking - seal, line mark, drain.			
Forcett, 532 Wiggins Road	Road widening. Land acquisition cost only.			
TOTAL Carry Overs - Reconstruction (Roads)		\$ -	\$ 109,500	\$ 109,500
RESHEETING				
Marion Bay, Bay Road	7 segments, 100mm new gravel.			
Bream Creek, Bream Creek Road	9 segments, 100mm new gravel.			
Kellevie, Jacobsons Road	1 segments, 100mm new gravel.			
Kellevie, Kellevie Road	9 segments, 100mm new gravel.			
Kellevie, Burdons Road	2 segments, 100mm new gravel.			
Kellevie, Woods Road	5 segments, 100mm new gravel.			
Kellevie, Woolleys Road	4 segments, 100mm new gravel.			
Pawleena, Hillcrest Road	3 segments, 100mm new gravel.			
TOTAL Resheeting 2024/25		\$ 912,662	\$ -	\$ 912,662



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
RESEALS				
Forcett, White Hill Road	Reseal with significant prep required.			
Penna, Brinktop Road	Reseal with box out prep required.			
Boomer Bay, Bay Road	Prep and spray seal.			
Dunalley, Booth Street	Prep and spray seal.			
Dunalley, Florence Street	Prep and spray seal.			
Nugent Road	Prep and spray seal.			
Lewisham, Mary Street	Prep and spray seal.			
Forcett, Jayville Rise	Prep and spray seal.			
Forcett, Delmore Road	Prep and spray seal.			
Dunalley, Ryans Lane	Prep and spray seal.			
Forcett, Alomes Road	Prep and spray seal.			
Forcett, Matthews Road	Prep and spray seal.			
Forcett, Grierson Drive	Prep and spray seal.			
Carlton, Riviera Drive	Prep and spray seal. (asphalt turning head).			
Sorell, Wolstenholme Drive	Prep and spray seal.			
TOTAL Reseals 2024/25		\$ 857,209	\$ -	\$ 857,209



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
FOOTPATHS & CYCLEWAYS				
Dodges Ferry, Bally Park Road	Asphalt renewal.			
Midway Point, Raynors Road	Concrete renewal.			
Carlton, Carlton Beach Road	Line marking or barrier posts in carpark to delineate footpath.			
Sorell, BEST / SE Jobs Hub & Training Facility	Surrounding works, including landscaping.			
Midway Point, Penna Road	Penna Road pedestrian footpath and refuges.			
TOTAL Footpaths & Cycleways 2024/25		\$ 182,732	\$ 480,000	\$ 662,732
CARRY OVERS - FOOTPATHS & CYCLEWAYS				
Dodges Ferry, Junction Street	Asphalt footpath renewal. Renewal of footpath from Carlton Beach Road to Bingham Street- 1.5m asphalt.			
Carlton, Carlton Beach Road	Renewal of footpath from Park Beach access to East Street - 1.3m asphalt.			
Midway Point, Brady Street, Midway Street & Suncrest Street	Renewal of footpath - Brady Street 1.3m concrete. From Reynolds Road to Flyway Park - 1.3m concrete. 1.5m concrete, to access the bus stop and Midway Point Neighbourhood House (includes 5 x kerb ramps and stormwater lids).			
Carlton, Carlton River Road	Path and guard rail from bus stop to Gate Five Road.			
TOTAL Carry Overs - Footpaths & Cycleways		\$ 828,238	\$ 125,313	\$ 953,551



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
KERB & CHANNEL				
Dodges Ferry, Paneminner Street	Kerb & channel along #88 and connect into existing SEP.			
TOTAL Kerb & Channel 2024/25		\$ -	\$ 54,600	\$ 54,600
CARRY OVERS - KERB & CHANNEL				
Dodges Ferry, Parnella Road	New kerb and channel assets to existing chip seal road.			
Midway Point, Reynolds Road	Lot 101 Reynolds Road - 2 no. Kerb ramps.			
TOTAL Carry Overs - Kerb & Channel		\$ -	\$ 141,853	\$ 141,853
STORMWATER				
Municipality - Various	Minor capital works.			
Sorell, Pembroke Park	Between cricket nets and stadium carpark - connect to SP109860.			
Dodges Ferry, Wattle Road	Upgrade drain into SD106967 opposite #36.			
Sorell	Upgrade pipe above Gatehouse Detention Basin (headworks upgrade).			
Carlton, Erle Street	66m lining of SD106814.			
TOTAL Stormwater 2024/25		\$ 258,126	\$ 99,074	\$ 357,200



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
CARRY OVERS - STORMWATER				
Primrose Sands, 17 Robinia Street and 5 Rowan Avenue	Kerb and channel, pit and pipe.			
Carlton, Shamrock Court	Stormwater outfall remediation.			
Lewisham, Whitlam Court	Stormwater upgrade design and construction.			
Carlton, Erle Street	Stormwater upgrade.			
Dodges Ferry, Seventh Avenue	Installation of box culvert.			
Southern Beaches, Coastal Outfalls	Coastal & Estuarine Risk Mitigation Project (CERMP Grant). Upgrade stormwater and outfalls, rehabilitation, protection coastal estuary, weed control, improve ecological and hydrological study.			
Southern Beaches, Blue Lagoon	Coastal & Estuarine Risk Mitigation Project (CERMP Grant). Upgrade stormwater and outfalls, rehabilitation, protection coastal estuary, weed control, improve ecological and hydrological study.			
Southern Beaches, Carlton Estuary	Coastal & Estuarine Risk Mitigation Project (CERMP Grant). Upgrade stormwater and outfalls, rehabilitation, protection coastal estuary, weed control, improve ecological and hydrological study.			
Municipality - Various	Grate replacement - various roads.			
Sorell, Main Road	Stormwater pipe and pit			
TOTAL Carry Overs - Stormwater		\$ 182,227	\$ 3,176,634	\$ 3,358,861



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
OTHER TRANSPORT				
Dodges Ferry, Carlton Beach Road	Bus stop upgrade at 35 Carlton Beach Road.			
Sorell, Park & Ride	Bus stop upgrade.			
TOTAL Other Transport 2024/25		\$ -	\$ 187,520	\$ 187,520
CARRY OVERS - OTHER TRANSPORT				
Dodges Ferry, corner of Carlton Beach Road and Webb Street	Installation of bollards and chevron alignment markers to highlight the curve to westbound motorists.			
Municipality - Various	Replacement signs for rural towns / districts / areas.			
TOTAL Carry Overs - Other Transport		\$ 15,000	\$ 40,000	\$ 55,000
PRELIMINARY WORK IN 2024/25				
Penna, Shark Point Road	Geotech, survey and design for potential reconstruction.			
Midway Point, Penna Road	Geotech, survey and design for potential reconstruction.			
Dodges Ferry, Carlton Beach Road - Raprinner to East Street	Survey provision - gravel path @ 1.8m wide x 1800m.			
Dodges Ferry Recreation Reserve OR 7th Avenue internal POS lot	Design / comms / DA provision - potential pump track.			
Lewisham, Scenic Drive - Quarry Road to Gregory Street	Survey provision - gravel path @ 1.5m wide x 780m.			
Primrose Sands	Survey provision - Stage 2 continuation of Tamarix Road loop to Petrel Street access to beach via Grebe - 250m & 80m across Crown land.			
Sorell, Gatehouse Drive - Weston Hill Drive	Survey provision - concrete path @ 1.80m wide x 430m.			
Sorell, Valleyfield Road	Survey / design provision - easement acquisition and drain treatment to convey road runoff through private property #43 to #188 Arthur Highway.			
Sorell, Valleyview Close	Survey / design provision - 5 Valleyview Close detention basin.			
TOTAL PRELIMINARY WORK 2024/25		\$ 90,000	\$ 70,000	\$ 160,000



SORELL COUNCIL				
CAPITAL WORKS BUDGET FOR 2024/2025				
Location	Detailed Description	Renewal/Replacement 2024/2025	Upgrade/New 2024/2025	Original Approved Budget 2024/2025
CARRY OVERS - PRELIMINARY WORK				
Dunalley, Franklin Street	Reconstruction with chip seal surface - design only.			
Dodges Ferry, Jacobs Court	SW design.			
Carlton, Carlton River Road	Reconstruction - design only.			
Dodges Ferry, Pearl Court	Chip seal and lime stabilisation and stormwater culvert - design only.			
Dodges Ferry, Three Street	SW and transport upgrade: Provision for initial stage of works to address property impacts. Potential seal (2-coat seal with kerb and channel). Design only			
TOTAL Carry Overs - Preliminary Work		\$ 80,000	\$ 60,000	\$ 140,000
	Total Capital Jobs Carried Over to 2024/2025	\$ 1,644,541	\$ 8,414,915	\$ 10,059,456
	Total 2024/2025 New Jobs	\$ 4,608,395	\$ 2,318,444	\$ 6,926,839
	TOTAL 2024/25 CAPITAL BUDGET	\$ 6,252,936	\$ 10,733,359	\$ 16,986,295



STATEMENT OF COMPREHENSIVE INCOME											
Year Ending 30 June:	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Year 0 Actual \$'000	Year 1 Budget \$'000	Year 2 Budget \$'000	Year 3 Plan \$'000	Year 4 Plan \$'000	Year 5 Plan \$'000	Year 6 Plan \$'000	Year 7 Plan \$'000	Year 8 Plan \$'000	Year 9 Plan \$'000	Year 10 Plan \$'000
Operating Revenue											
Rates	13,218	14,412	15,207	15,927	16,585	17,337	18,123	18,945	19,804	20,703	21,641
Charges	3,384	3,670	4,313	4,451	4,567	4,704	4,845	4,990	5,140	5,294	5,453
Statutory Fees	588	593	545	562	577	594	612	630	649	668	689
User Fees	741	670	684	706	725	746	769	792	815	840	865
Grants - Commonwealth Financial Assistance Grants (Note: 2024 figure adjusted for June 2024 pre-payment)	3,490	2,616	414	2,817	2,873	2,930	2,989	3,049	3,110	3,172	3,235
Grants - Other	95	248	38	15	15	15	15	15	15	15	15
Contributions - Cash	561	471	230	-	-	-	-	-	-	-	-
Investment (Interest) Income	645	1,055	974	607	271	199	198	216	233	246	313
Other Income	613	657	574	668	685	706	727	749	771	794	818
Tas Water Investment Income	389	324	389	389	324	324	324	324	324	324	324
Total Operating Revenue	23,724	24,716	23,369	26,142	26,621	27,556	28,602	29,710	30,862	32,056	33,354
Operating Expenses											
Employee Benefits	6,772	7,695	8,032	8,329	8,587	8,888	9,199	9,521	9,854	10,199	10,556
Materials and Services - Other	4,585	5,742	5,743	5,956	6,140	6,355	6,578	6,808	7,046	7,293	7,548
Materials and Services - Repairs and Maintenance	1,732	2,028	1,934	2,165	2,400	2,540	2,729	3,040	3,239	3,448	3,602
Asset Impairment	2	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortisation	5,288	6,099	6,278	6,472	6,553	6,720	6,766	6,805	6,841	6,875	6,894
Finance Charges	62	51	82	95	88	80	72	64	56	47	48
Other	1,782	1,942	1,998	2,072	2,136	2,211	2,288	2,368	2,451	2,537	2,626
Total Operating Expenses	20,223	23,557	24,067	25,088	25,904	26,794	27,632	28,606	29,487	30,398	31,273
Operating Surplus / (Deficit)	3,501	1,159	(698)	1,053	717	762	970	1,104	1,375	1,658	2,081
Physical Resources Received Free of Charge (Contributions - Non Monetary Assets)											
Physical Resources Received Free of Charge (Contributions - Non Monetary Assets)	2,803	8,472	2,010	1,698	1,698	1,698	1,698	1,698	1,698	1,698	1,698
Capital Grants received specifically for new or upgraded assets	2,108	3,484	7,855	1,326	1,388	682	782	682	682	682	682
Gain / (Loss) on Disposal	(1,133)	(36)	400	-	-	-	-	-	-	-	-
Recognition/ Derecognition of Property and Infrastructure Assets	16	-	-	-	-	-	-	-	-	-	-
Joint Venture Profit Share	1,184	-	-	-	-	-	-	-	-	-	-
Fair value adjustments for investment property	182	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	8,661	13,078	9,568	4,077	3,802	3,142	3,449	3,483	3,754	4,037	4,460
Fair Value Adjustments											
Fair Value Adjustments	20,984	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	29,645	13,078	9,568	4,077	3,802	3,142	3,449	3,483	3,754	4,037	4,460

STATEMENT OF FINANCIAL POSITION

Year Ending 30 June:	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Year 0 Actual \$'000	Year 1 Budget \$'000	Year 2 Budget \$'000	Year 3 Plan \$'000	Year 4 Plan \$'000	Year 5 Plan \$'000	Year 6 Plan \$'000	Year 7 Plan \$'000	Year 8 Plan \$'000	Year 9 Plan \$'000	Year 10 Plan \$'000
ASSETS											
Financial Assets											
Cash and Cash Equivalents	7,038	5,845	4,000	4,000	4,000	4,000	4,692	4,679	4,510	6,689	7,079
Investments	11,389	11,389	9,188	6,745	3,905	3,868	3,868	4,560	5,239	5,749	8,438
Trade & Other Receivables	1,513	1,528	1,544	1,559	1,575	1,590	1,606	1,622	1,639	1,655	1,672
Current Other Financial Assets	-	-	-	-	-	-	-	-	-	-	-
Non Current Other Financial Assets	30,741	30,741	30,741	30,741	30,741	30,741	30,741	30,741	30,741	30,741	30,741
Total Financial Assets	50,682	49,504	45,473	43,046	40,221	40,200	40,907	41,602	42,129	44,834	47,930
Non Financial Assets											
Inventories	85	85	85	85	85	85	85	85	85	85	85
Investment Property	585	585	585	585	585	585	585	585	585	585	585
Infrastructure, Property, Plant & Equipment	309,107	324,016	336,609	343,084	349,683	352,819	355,537	358,304	361,514	362,970	364,471
Other Assets	752	752	752	752	752	752	752	752	752	752	752
Total Non Financial Assets	310,530	325,438	338,032	344,506	351,105	354,242	356,960	359,727	362,937	364,393	365,894
Total Assets	361,212	374,942	383,505	387,552	391,326	394,442	397,867	401,329	405,066	409,227	413,824
LIABILITIES											
Current Liabilities											
Trade & Other Payables	1,841	1,933	2,030	2,132	2,238	2,350	2,468	2,591	2,720	2,856	2,999
Borrowings	220	246	217	224	232	240	248	256	125	125	132
Provisions	1,355	1,423	1,494	1,569	1,647	1,730	1,816	1,907	2,002	2,103	2,208
Trust Funds and Deposits	1,106	1,112	1,117	1,123	1,128	1,134	1,140	1,145	1,151	1,157	1,163
Contract Liabilities	1,074	1,514	226	226	226	226	226	226	226	226	226
Other Liabilities	10	10	10	10	10	10	10	10	10	10	10
	5,607	6,238	5,095	5,284	5,482	5,690	5,908	6,135	6,235	6,477	6,738

Non-current Liabilities

Trade & Other Payables	9	9	9	9	9	9	9	9	9	9	9
Borrowings	2,110	2,126	2,259	2,035	1,803	1,563	1,315	1,059	934	809	677
Provisions	99	104	109	115	120	126	133	139	146	154	161
Other Non-current Liabilities	14	14	14	14	14	14	14	14	14	14	14
	2,231	2,253	2,391	2,172	1,946	1,712	1,470	1,221	1,103	986	861
Total Liabilities	7,838	8,491	7,486	7,456	7,428	7,402	7,378	7,357	7,338	7,462	7,599
Net Assets	353,374	366,452	376,019	380,096	383,899	387,040	390,489	393,973	397,727	401,765	406,225
EQUITY											
Accumulated Surplus	129,667	142,745	152,312	156,389	160,192	163,333	166,783	170,266	174,020	178,058	182,518
Reserves	223,707	223,707	223,707	223,707	223,707	223,707	223,707	223,707	223,707	223,707	223,707
Total Equity	353,374	366,452	376,019	380,096	383,899	387,040	390,489	393,973	397,727	401,765	406,225

Year Ending 30 June:	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Year Ending 30 June:	Year 0 Actual \$'000	Year 1 Budget \$'000	Year 2 Budget \$'000	Year 3 Plan \$'000	Year 4 Plan \$'000	Year 5 Plan \$'000	Year 6 Plan \$'000	Year 7 Plan \$'000	Year 8 Plan \$'000	Year 9 Plan \$'000	Year 10 Plan \$'000

Capital Expenditure on New/Upgraded Assets											
Land	24	24	34	370	-	-	-	-	-	-	-
Land under Roads	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	168	1,382	851	1,216	1,171	497	25	65	405	-	-
Buildings	779	361	4,545	132	748	-	125	-	-	-	-
Leasehold Improvements	-	-	11	-	881	-	20	-	-	-	-
Plant & Equipment	-	528	116	-	-	-	-	-	-	-	-
Fixtures, Fittings & Furniture	-	-	17	40	-	-	-	-	-	-	-
Computers & Telecommunications	7	-	19	-	-	-	-	-	-	-	-
Roads	911	1,377	746	297	702	-	-	533	182	-	-
Bridges	55	-	-	-	-	-	-	-	-	-	-
Footpaths & Cycleways	6	13	615	842	1,136	1,083	819	432	222	-	-
Kerb & Channel	-	-	196	99	11	-	-	33	-	-	-
Storm Water	871	1,105	3,356	1,654	120	126	196	182	258	-	-
Waste	-	-	-	-	-	-	-	-	-	-	-
Formation Earthworks	-	-	-	-	-	-	-	-	-	-	-
Other Intangible Assets & ROU Assets	-	-	-	-	-	-	-	-	-	-	-
Other Transport Infrastructure	-	214	228	-	-	-	-	-	-	-	-
Total:	2,821	5,004	10,733	4,649	4,768	1,706	1,185	1,245	1,068	-	-

Physical assets received free of charge											
Land	-	-	-	12	12	12	12	12	12	12	12
Land under Roads	118	351	-	56	56	56	56	56	56	56	56
Land Improvements	-	23	-	16	16	16	16	16	16	16	16
Buildings	-	-	-	26	26	26	26	26	26	26	26
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-
Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
Fixtures, Fittings & Furniture	-	-	-	-	-	-	-	-	-	-	-
Computers & Telecommunications	-	-	-	-	-	-	-	-	-	-	-
Roads	611	1,894	1,238	621	621	621	621	621	621	621	621
Bridges	-	-	-	-	-	-	-	-	-	-	-
Footpaths & Cycleways	139	630	-	110	110	110	110	110	110	110	110
Kerb & Channel	128	396	-	95	95	95	95	95	95	95	95
Storm Water	1,618	4,649	772	675	675	675	675	675	675	675	675
Waste	-	-	-	-	-	-	-	-	-	-	-
Formation Earthworks	128	403	-	56	56	56	56	56	56	56	56
Other Intangible Assets & ROU Assets	-	-	-	-	-	-	-	-	-	-	-
Other Transport Infrastructure	61	126	-	30	30	30	30	30	30	30	30
Total:	2,803	8,472	2,010	1,698	1,698	1,698	1,698	1,698	1,698	1,698	1,698

Amounts Received Specifically for New/Upgraded Assets:											
Commonwealth Grant	1,350	1,553	2,217	-	-	-	-	-	-	-	-
State Grants	186	1,254	4,957	644	706	-	100	-	-	-	-
Other Grants	455	19	-	-	-	-	-	-	-	-	-
Roads to Recovery	116	658	682	682	682	682	682	682	682	682	682
Total:	2,108	3,484	7,855	1,326	1,388	682	782	682	682	682	682

Proceeds from Sale of Assets:											
Land	-	-	525	-	-	-	-	-	-	-	-
Plant & Equipment	181	117	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-	-
Other Surplus Assets	-	-	-	-	-	-	-	-	-	-	-
Total:	181	117	525	-	-	-	-	-	-	-	-

Year Ending 30 June:	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Year Ending 30 June:	Year 0 Actual \$'000	Year 1 Budget \$'000	Year 2 Budget \$'000	Year 3 Plan \$'000	Year 4 Plan \$'000	Year 5 Plan \$'000	Year 6 Plan \$'000	Year 7 Plan \$'000	Year 8 Plan \$'000	Year 9 Plan \$'000	Year 10 Plan \$'000

Capital Expenditure on Renewal or Replacement of Existing Assets:											
Land	-	-	-	-	-	-	-	-	-	-	-
Land under Roads	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	74	773	452	454	474	494	503	503	505	512	512
Buildings	34	10	220	50	59	58	145	115	711	-	-
Leasehold Improvements	-	-	-	1	1	89	89	91	91	91	91
Plant & Equipment	164	624	306	526	526	526	526	526	526	526	526
Fixtures, Fittings & Furniture	-	-	-	12	16	16	16	16	16	16	16
Computers & Telecommunications	117	-	173	91	91	91	91	91	91	91	91
Roads	2,668	5,806	3,636	4,049	4,101	4,152	4,203	4,258	4,314	4,364	4,426
Bridges	479	-	-	391	393	-	-	-	-	-	-
Footpaths & Cycleways	359	380	1,011	400	400	400	400	400	400	400	400
Kerb & Channel	-	-	-	90	93	94	95	96	98	99	100
Storm Water	67	93	440	391	391	391	391	391	391	391	391
Waste	-	-	-	-	-	-	-	-	-	-	-
Formation Earthworks	-	-	-	-	-	-	-	-	-	-	-
Other Intangible Assets & ROU Assets	-	-	-	18	18	18	18	18	18	18	18
Other Transport Infrastructure	-	-	15	125	123	124	124	124	125	125	126
Total	3,963	7,685	6,253	6,599	6,686	6,453	6,602	6,630	7,285	6,633	6,697

Depreciation, Amortisation & Impairment - Renewed/Replaced Assets											
Land Improvements	387	394	416	440	454	474	494	503	503	505	512
Buildings	457	733	726	732	808	811	823	824	826	827	827
Leasehold Improvements	-	-	-	-	1	1	89	89	91	91	91
Plant & Equipment	463	458	462	515	526	526	526	526	526	526	526
Fixtures, Fittings & Furniture	23	17	10	10	12	16	16	16	16	16	16
Computers & Telecommunications	30	36	87	87	91	91	91	91	91	91	91
Roads	2,515	2,895	2,869	2,901	2,921	2,930	2,944	2,950	2,956	2,967	2,976
Bridges	251	292	293	293	293	293	293	293	293	293	293
Footpaths & Cycleways	191	218	213	224	234	250	271	290	306	315	320
Kerb & Channel	82	87	83	88	90	93	94	95	96	98	99
Storm Water	748	823	774	846	898	927	937	947	958	968	980
Waste	-	-	-	-	-	-	-	-	-	-	-
Other Intangible Assets & ROU Assets	26	17	18	18	18	18	18	18	18	18	18
Other Transport Infrastructure	117	130	120	123	123	123	124	124	124	125	125
Total	5,288	6,099	6,071	6,276	6,469	6,553	6,720	6,766	6,805	6,841	6,875

Depreciation, Amortisation & Impairment - New Assets											
Land Improvements	-	-	23.4	14.2	20.5	19.8	8.5	0.7	1.4	7.0	0.3
Buildings	-	-	6.0	75.8	2.6	12.9	0.4	2.5	0.4	0.4	0.4
Leasehold Improvements	-	-	-	1.1	-	88.1	-	2.0	-	-	-
Plant & Equipment	-	-	52.8	11.6	-	-	-	-	-	-	-
Fixtures, Fittings & Furniture	-	-	-	1.7	4.0	-	-	-	-	-	-
Computers & Telecommunications	-	-	-	3.8	-	-	-	-	-	-	-
Roads	-	-	32.7	19.8	9.2	13.2	6.2	6.2	11.5	8.0	6.2
Bridges	-	-	-	-	-	-	-	-	-	-	-
Footpaths & Cycleways	-	-	10.7	10.3	15.9	20.8	19.9	15.5	9.0	5.5	1.8
Kerb & Channel	-	-	5.0	2.5	2.4	1.3	1.2	1.2	1.6	1.2	1.2
Storm Water	-	-	71.9	51.6	29.1	9.9	10.0	10.9	10.7	11.7	8.4
Waste	-	-	-	-	-	-	-	-	-	-	-
Other Intangible Assets & ROU Assets	-	-	-	-	-	-	-	-	-	-	-
Other Transport Infrastructure	-	-	4.3	2.8	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Total	-	-	207	195	84	166	47	39	35	34	19

ASSUMPTIONS									
Year Ending 30 June:	2025	2026	2027	2028	2029	2030	2031	2032	2033
CPI (%)	3.10%	3.20%	2.60%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Rates Growth (%)	4.50%	3.70%	3.10%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Rate Base Growth (%)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
C'wth Financial Assistance Grants Revenue Growth (%)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cash Rate (%)	4.35%	4.10%	2.02%	2.02%	2.02%	2.02%	2.02%	2.02%	2.02%
Interest Rate Revenue (%)	4.25%	4.60%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%
Weighted Average Increase in Employee Costs (%)	3.50%	3.70%	3.10%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Depreciation Rate (Impaired Assets) (%)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenditure Growth (%)	3.74%	3.70%	3.10%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Trade & Other Receivables Growth (%)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Trade & Other Payables Growth (%)	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Provisions Growth (%)	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Trust Funds & Deposits Growth (%)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Capital Expenditure Growth - New & Replacement Assets (%)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



6.0 ACRONYMS

AGM	Annual General Meeting
AFL	Australian Football League
AIR	Australian Immunisation Register
ASU	Australian Services Union
ATO	Australian Taxation Office
AWTS	Aerated Wastewater Treatment Systems
BEST	Business and Employment Southeast Tasmania
CAC	Community Administration Centre
CEO	Chief Executive Officer
CLRS	Councillors
CPR	Cardiopulmonary Resuscitation
CRM	Customer Request Management
CRDSJA	Copping Refuse Disposal Site Joint Authority
DEDTA	Department Economic Development, Tourism & The Arts
DOE	Department of Education
DPAC	Department of Premier & Cabinet
DPFEM	Department of Police, Fire and Emergency Management
DSG	Department of State Growth
DST	Destination Southern Tasmania
EBA	Enterprise Bargaining Agreement
EOI	Expressions of Interest
EOFY	End of Financial Year
EPA	Environment Permit Authority
EWaste	Electronic Waste
FMAC	Fire Management Assessment Committee
GM	General Manager
ICT	Information Communication Technology
LGAT	Local Government Association of Tasmania
LPS	Local Provisions Schedule
LTFP	Long Term Financial Plan
LTI	Lost Time Injury
MAST	Marine & Safety Tasmania
MEMC	Municipal Emergency Management Committee
NBN	National Broadband Network
NRE	Department of Natural Resources and Environment Tasmania
NRM	Natural Resource Management
PWS	Parks and Wildlife Service
RACT	Royal Automobile Club of Tasmania
RDA	Regional Development Australia
RSL	Returned Services League
RTI	Right to Information
SBIP	School Based Immunisation Program



SEI	South East Irrigation
SEBA	South East Basketball Association
SENA	South East Netball Association
SERDA	South East Region Development Association
SEUFC	South East United Football Club
SES	State Emergency Service
SFC	Sorell Football Club
SFL	Southern Football League
SMH	Sorell Memorial Hall
SPA	Sorell Planning Authority
STCA	Southern Tasmanian Councils Association
STRWA	Southern Tasmanian Regional Waste Authority
SWSA	Southern Waste Strategy Association
SWS	Southern Waste Solutions
TasCAT	Tasmanian Civil and Administrative Tribunal
TAO	Tasmanian Audit Office
TCF	Tasmanian Community Fund
TOR	Terms of Reference
UTAS	University of Tasmania

