Shoalhaven City Council

Delivery Program Operational Plan and Budget

2026-27

Acknowledgement *of Country*

Walawaani (welcome),

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

Walawaani njindiwan (safe journey to you all)

Contents

Message from the Mayor 01
Welcome from the CEO 03

Our Shoalhaven 04
Our People 05
Our councillors 06
Executive & organisational structure 07
Our services 08
Our finances 13
General Fund Capital Works Program 16
Shoalhaven Water Capital Works Program 18
Integrated Planning and reporting framework 19

Pillars and Priorities 21
How to read this plan 22
Vibrant, active and safe communities 24
Sustainable environments and liveable communities 36
Resilient local economies and enabling Infrastructure 49
Transparent leadership with good governance 57

Budget 2026/27 68
Statement of revenue policy 69
Rating structure 70
Special Rate Variation 73
Special rates 75
Variations to rate revenue 76
Stormwater management charge 77
Pensioner rebates 77
Interest on overdue rates & charges and sundry debtors 78
Pricing methodology 78
Proposed borrowings 78
Budget 79

Capital Works 2026/27 94
Council program 95

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

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

-Vision statement

Shoalhaven River

Message *from the Mayor*

As we begin the 2026–27 financial year, Council is focused on delivering practical outcomes that support our growing community and protect what makes the Shoalhaven such a special place to live.

This Delivery Program, Operational Plan and Budget sets out the priorities that will guide our work in the year ahead and ensure our decisions remain aligned with our commitment to responsible financial management. Importantly, this document is not just about planning, but also about delivering essential infrastructure and facilities. While the Operational Plan outlines what Council will do over the next 12 months, the accompanying budget demonstrates how those commitments will be funded. Together, they provide a clear roadmap for the year ahead.

A major focus this year will be looking at our road condition data, which shows the true state of our network and where renewal investment is most urgently needed. The inspection report undertaken last year now informs Council's long-term planning and budget priorities. With around 133km (7 per cent) of the Shoalhaven's 1,900km road network assessed as being in very poor condition, there are significant challenges ahead, and community feedback clearly confirms that road maintenance remains our top priority. The focus for condition assessments is now turning to stormwater drains which will help us understand the level of investment needed.

What the community will see this year is long-term investment in capital works with several major projects underway. Under a $40 million commitment from the Australian Government, the Shoalhaven Roads Package will deliver upgrades to four roads and two intersections. This includes: Forest Road; Callala Beach Road; Callala Bay Road; Culburra Road; the intersection of Callala Bay Road and Coonemia Road; and the intersection of Greenwell Point Road and Worrigee Road.

This year will also see design and early works progress on the East Nowra Sub-Arterial Road. Funded by the NSW Government, this much-needed project will provide an alternative connection between the Nowra CBD and the suburbs and villages east of Nowra, marking an important step toward relieving congestion and supporting future growth.

Progress will continue on the Nowra Riverfront Precinct in 2026–27, with planning, design and place-making work focused on unlocking its long-term potential as a vibrant community and cultural destination. Council will also continue working with the community to ensure the riverfront evolves in a way that balances activation, accessibility and environmental values.

This year, we will also begin rolling out the findings of the Community Infrastructure Strategic Plan (CISP), which sets a long-term direction for how community facilities are planned, prioritised and delivered across the Shoalhaven. The CISP helps ensure future investment in libraries, community centres, sporting facilities and other local infrastructure and is based on population growth, community need and fairness across our towns and villages. Using this plan will help Council make evidence-based decisions, target funding where it is needed most, and deliver community infrastructure that supports liveable, connected communities now and into the future.

I had the honour of launching Council's new Materials Recovery Facility (MRF) in March which marked a major step forward in how we manage and process recycling across the Shoalhaven. As we head into 2026-27, the facility will reduce waste going to landfill while also creating opportunities to generate revenue through the sale of recovered materials and, over time, by accepting recycling from other councils.

Council is also continuing work on a new waste strategy, with a key focus on the rollout of a food and garden organics (FOGO) service by 2030. This is an important step in reducing the amount of waste sent to landfill, cutting emissions and helping households recycle more of their food scraps and garden material. Introducing FOGO is also a NSW Government requirement for councils, and planning ahead will ensure the transition delivers long-term environmental benefits for our region.

Shoalhaven Water continues to invest in critical infrastructure to support reliable and safe water services for our growing community. In 2026–27, this includes $2 million for the Bamarang to Milton Water Pipeline Project, which will improve network resilience and water security across the system. Through the Water Fund, Shoalwater is also investing $3.7 million in the fleet and plant replacement program to ensure essential operational equipment is safe, reliable and fit for purpose, alongside $2.1 million for the water mains replacement program to renew ageing assets and reduce the risk of leaks and service disruptions.

An investment of $10 million is also going towards upgrades to the Ulladulla Wastewater Treatment Plant to ensure it can continue to meet environmental standards and service the needs of the growing community. This significant investment will improve the reliability and performance of the facility, protect local waterways and support long-term population growth in the Ulladulla area.

Thank you to my fellow councillors and Council staff for their leadership and commitment in shaping this Delivery Program, Operational Plan and Budget, and for working constructively to set clear priorities for the year ahead. I also thank our community for their feedback and involvement, which continues to shape Council's decisions and the work we do together across the Shoalhaven.

Patricia White

P.K.White

Mayor, Shoalhaven

Message *from the CEO*

I am pleased to present Shoalhaven City Council's 2026–27 Delivery Program, Operational Plan and Budget - my first in the role of Chief Executive Officer. This suite of documents sets out our commitment to delivering essential services, infrastructure and facilities for our community, while continuing to strengthen Council's long-term financial position.

Over the past year, Council staff have worked diligently to maintain a strong trajectory toward financial stability. Their professionalism and dedication mean Council is well placed to meet the needs of our growing and diverse community, while continuing to invest in the services and infrastructure that matter most to our residents. This work provides a solid foundation for the year ahead and supports our ongoing focus on delivering value for money and quality outcomes.

Faced with inflationary pressures that impact our budget bottom line, we remain focused on fiscal discipline and finding efficiencies through continuously streamlining our processes and systems. This requires investment in technologies to support and enhance digital services into the future. We are focused on funding strategies to facilitate future growth, including increased developer contributions to help deliver essential infrastructure in the Moss Vale Road Urban Release Area.

Council's financial position has shown significant improvement in recent years. The General Fund operating deficit (before capital grants and contributions) has reduced from $35.2 million at 30 June 2024 to a projected $12.5 million by 30 June 2027, while unrestricted cash has increased to $44.5 million. This improvement has been driven by land sales, strengthened debt recovery, two organisational restructures that reduced staff costs, increased revenue through revised fees and charges, and prudent cost control. As a result, Council is generating an overall surplus of $3.5 million, meaning more money is coming in than going out. During the past financial year, Council completed comprehensive condition assessments of our roads and community buildings, and we're continuing work to better understand the condition of our stormwater network. These assessments provide critical data to inform future investment decisions. Staff and councillors will continue working together to plan how our ageing infrastructure will be maintained and renewed into the future.

The 2026–27 budget builds on improvements made in previous years and reflects a detailed, line-by-line review of income and expenditure by managers and the executive. This process highlighted the importance of ongoing discipline across the organisation. Where new priorities arise, others may need to be reduced to ensure Council's financial position remains stable.

Looking ahead, Council will develop a Long-Term Financial Plan to be presented in late 2026. This important plan will explore future options to further strengthen our financial sustainability.

I thank our councillors, staff and community for their continued collaboration and support. Together, we are building a resilient, sustainable and vibrant Shoalhaven, and I look forward to continuing this important work in the year ahead.

Andrew Constance

Chief Executive Officer

Our *Shoalhaven*

Shoalhaven is a special place with beautiful natural surroundings, a growing population, and a strong economy. It's a great place to live, work, visit, and have fun. From Berry in the north to Durras in the south, the coastal area is home to a variety of places, people, and environments.

Located on the south coast of New South Wales, Shoalhaven's main centre is Nowra-Bomaderry, about 160 kilometres south of Sydney. Most people live along the coast, which is connected by the Princes Highway. Major towns include Nowra-Bomaderry, Milton-Ulladulla, Huskisson-Vincentia, St Georges Basin District, Culburra Beach, and Sussex Inlet.

Shoalhaven covers 4,531 square kilometres and includes national parks, state forests, bushland, beaches, and lakes. Its natural beauty attracts new residents, holidaymakers, and day-trippers.

Aboriginal peoples were the first inhabitants of Shoalhaven and have lived here for many generations. The Shoalhaven Aboriginal communities are diverse and complex and people may identify as: Jerrinja, Wandi Wandian, Yuin, Bherwerri, Tomakin, Murramarang, Budawang or identify through their association with Roseby Park, Nowra, the Wreck Bay Community, the Ulladulla community or connections to all. European settlement began in 1822 when land was taken up near the mouth of the Shoalhaven River.

Shoalhaven boasts some of the most beautiful landscapes on Australia's east coast, including rainforests, woodlands, rocky areas, coastal plains, farmland, and floodplains. It has over 165 kilometres of coastline, the longest of any local government area in NSW.

The coast features major estuaries, coastal lakes, long beaches, small pocket beaches, coastal dunes, sandstone headlands, and rugged bluffs.

The people of the Shoalhaven have a strong connection to their local communities. Many residents actively participate in Council and community activities, reflected in the strong attendance at key events held throughout the year.

In recent years, the community has been significantly impacted by natural disasters, including bushfires, floods and COVID 19. Through these challenges, the Shoalhaven community has demonstrated enormous resilience and a strong capacity to support one another.

Morton National Park

Our *people*

Population

108,550

Increased **6.48%***

Increased **4.70%*** for Regional NSW

Increased **4.71%*** for Greater Sydney

19.2%

aged 17 years or younger

Decreased **-0.5%***

21.4% for Regional NSW

21.8% for Greater Sydney

Median Age

48yo

43yo for Regional NSW

37yo for Greater Sydney

36.1%

aged 60 years or older

Increased **1.8%***

29.1% for Regional NSW

20.5% for Greater Sydney

31.7%

27.7% for Regional NSW

23.3% for Greater Sydney

households are couples without children

Increased **0.5%***

21%

24.8% for Regional NSW

34.4% for Greater Sydney

households are couples with children

Increased **9.1%***

28.5%

27.9% for Regional NSW

23.2% for Greater Sydney

single person households

Increased **11.37%***

10.3%

10.9% for Regional NSW

10.5% for Greater Sydney

single parent households

Increased **8.81%***

48.8%

Labour force participation rate

56.4% for Regional NSW

60% for Greater Sydney

50.1%

Full time employed

54.5% for Regional NSW

55.5% for Greater Sydney

37.5%

Part time employed

33.7% for Regional NSW

27.7% for Greater Sydney

4.9%

Unemployed

4.6% for Regional NSW

5.1% for Greater Sydney

4.9% speak language other than English at home

6.6% for Regional NSW

37.4% for Greater Sydney

6.5% identify as Aboriginal & Torres Strait Islander

6.6% for Regional NSW

1.7% for Greater Sydney

8.1% need assistance due to age or disability

6.8% for Regional NSW

5.2% for Greater Sydney

40.5% have long term health condition/s

37% for Regional NSW

27.5% for Greater Sydney

78.1% occupied private dwellings

89.2% for Regional NSW

91.9% for Greater Sydney

21.8% unoccupied private dwellings

Decreased **-4.91%***

10.5% for Regional NSW

7.9% for Greater Sydney

1.9% private dwellings are caravans, cabins and houseboats

1.2% for Regional NSW

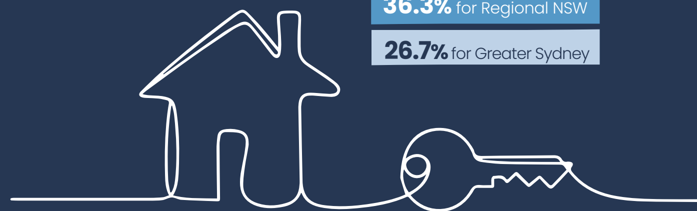
0.1% for Greater Sydney

42.8%

homes owned outright

36.3% for Regional NSW

26.7% for Greater Sydney



23.1%

homes rented

25.7% for Regional NSW

34.7% for Greater Sydney

25.8%

homes with a mortage

29.4% for Regional NSW

31.9% for Greater Sydney

Data source: Australian Bureau of Statistics, Census of Population and Housing, 2021. * Change between 2016 and 2021

Our councillors

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Executive and *organisational structure*

Andrew Constance
CEO

- ***Executive Support***
- ***Audit***
- ***Media & Communications***
- ***Tourism***
- ***Economic Development***

Emma Struys
Director
City Development

- *Strategic Planning*
- *Development Services*
- *Business Support*
- *Environmental Health & Regulatory Compliance*

Katie Buckman
Director
City Performance

- *People & Culture*
- *Business Assurance & Risk*
- *Finance*
- *Information Services*
- *Customer & Community*

Kevin Norwood
Director
City Services

- *Technical Services*
- *Works and Services*
- *Building & Property Services*
- *Open Space & Recreation*
- *Project Delivery*

Andrew McVey
Director
Shoalhaven Water

- *Water Business Services*
- *Water Asset Planning & Development*
- *Water Operations*
- *Waste Services*

OUR VALUES

ADAPTABILITY COLLABORATION INTEGRITY RESPECT

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

Integrity
We are committed to maintain high ethics and standards.

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

Collaboration
We enjoy working together to deliver for our community.

Our services

Vibrant, active and safe *communities*

Aquatics & leisure

- 12 aquatic and leisure facilities with 900,000 annual visitors
- 27 pools and 16,000 Swim School enrolments per year

Arts & culture

- SEC 147,000 visitors and 50,000 ticketed attendance per annum
- Regional Gallery: 30,000 visitors per annum
- Library: 321,269 visitors per annum

Bereavement services

- 20 cemeteries, 348 chapel services, 700 cremations, 160 burials

Customer service

- 140,000 interactions annually and an average of 56 seconds to answer
- 17,000 in-person visits and an average of 2 min wait time
- 81% first contact resolution and 89% Contact Centre CSAT (customer satisfaction)

Parks, reserves and public amenities maintenance

- 418 general parks, 165 playgrounds, 16 outdoor fitness areas
- 100 public amenity facilities
- 28,000 cleans per annum

Sports fields & showgrounds

- 341 sports fields and court
- 6 destination parks
- 4 showgrounds; 3 with camping facilities
- Working with over 135 sporting and community groups

Emergency Management

- Planning & preparation for emergencies
- Coordination between combat agencies and Council during an emergency
- Support community resilience activities

"I can play sports and be active"

"I can express my culture and creativity"

"I feel safe with others in my community"

Artie Smith Sports ground

MRF - Materials Recycling Facility

Our services

Sustainable environments and liveable communities

Compliance activities

- 457 development concerns investigated per annum
- 743 food premises inspections
- 700 water samples taken and 1,200 septic tank systems inspected

Shoalhaven Water

- 13 wastewater treatment plants
- 225 sewer pumping stations
- 1,600km water mains and 1,400km sewer mains
- 54,000 water connections
- 13 communication towers
- 34.90 properties served per km of sewer main

Waste services

- 10 Recycling and Waste Depots
- 15,000 tonnes of garden organics processed per annum
- 1,500 tonnes of mattresses, lounges and tyres diverted away from landfill
- 7 buy-back shops diverting 680 tonnes per annum from landfill

Stormwater drainage

- 455km piped urban stormwater network
- 91km of open drainage
- 72 basins & wetlands

Animal management

- 2000 animal-related requests per annum
- 4000 proactive dog patrols per annum
- Shelter received over 600 animals per annum
- Animals adopted: over 500 per annum

"I feel confident in the safety of buildings and development"

Our services

Sustainable environments and liveable communities

Coastal management & flood mitigation

- 62 flood gates, 65km flood drains, 27km levees
- Manage more than 220 beach access points

Natural areas management

- 19km bushwalks, 3,551 Ha natural area/bushland maintained
- 71 beaches with 35km access tracks maintained
- 1,560 weed inspections annually
- 59 Bushcare groups with 450 volunteers supported
- 11,000+ volunteer Bushcare hours on average per year

Planning and development

- 1,000 DAs assessed annually
- 5000-6000 Planning certificates issued annually
- 50,000 customer interactions per annum

Public buildings

- 395 Council buildings maintained
- 221 leases/licenses managed

Recreational Infrastructure & Foreshore Facilities

- 79 boat ramps, 27 fishing platforms, 150 viewing platforms, 60 jetties/pontoons
- 32 Plans of Management on Council-owned land and Crown land

"I enjoy my natural surroundings and help preserve them for the future"

"My local area has responsible, well-planned development"

Lake opening - Coastal management

"I can get a secure local job"

"I can live in a safe and affordable home with the support I need"

Browns Mountain rd

Our services — *Resilient local economies and enabling infrastructure*

Economic Development, Tourism, Events & Advocacy

- Support, programs and resources delivered across 8,200 local businesses
- Ongoing high-value jobs created from industrial land sales
- Collaboration and engagement with 9 Chambers of Commerce
- 3.5 million visitors with $1.45 billion expenditure per year
- 6,000 jobs supported by tourism
- $350 million committed by State and Federal for Advocacy projects

Road Maintenance

- 1,800km or 2.6million m2 of roads
- 964km of kerb and gutter
- 196 traffic islands and raised crossings
- 98 roundabouts and 256 bridges
- 300km of footpaths and cycleways
- 396 carparks with 6,899 spaces or bays

Tourist Parks

- 12 Holiday Parks on waterfront locations
- Over 2,900 sites offering cabins, camping and holiday vans
- Over 800,000 visitors and holiday van owners annually

"Our road network is well maintained and meets community needs"

Our services

Transparent leadership with good governance

Corporate Services

- 28 Council meetings with 459 reports
- 71 committee meetings and 203 reports
- 60,541 rateable properties

Communications, Media & Marketing & Community Engagement

- 40+ community consultation campaigns run annually
- 8-10 civic events delivered annually
- 150+ media releases each year
- 5,300 Council website page views and 14,600 interactions daily, with 490,000 visitors annually

"I feel prepared to participate in my community"

"My council provides transparent leadership through good governance"

"My council is working towards financial sustainability"

Community consultation

Our finances *explained*

Council finances are made up of a range of interconnected elements. Council manages income, cash, reserves, expenditure and debt, each with rules about how and when they can be used.

Council receives income from sources such as rates, fees and grants, much of which is restricted to specific purposes. Cash held by Council includes both funds that are available to use and funds that are set aside or legally committed. Reserves represent money set aside for future needs.

Council also separates day-to-day service costs (operating expenditure) from long-term investment in assets such as roads and buildings (capital expenditure). Borrowings (debt) may be used to fund infrastructure over time and must be managed carefully.

This means Council can have cash but not be able to spend it freely and must balance delivering services today with investing in the future. Together, these elements determine what Council can spend now and plan for over the long term.

This makes it clear why cash levels are so important. When available cash is low, Council has less capacity to manage cost changes or unexpected events. This was highlighted in March 2025, when the NSW Auditor General identified Council as one of the least liquid councils in NSW (meaning Council had little spare cash on hand).

Why change was needed

Council faced serious financial challenges, including low available cash, operating deficits (operating costs exceed available funding), rising debt, rising debt, and limited ability to respond to unexpected cost changes or emergencies. This puts Council at financial risk.

In response, Council put in place the Sustainable Financial Futures program, which has included reducing costs, selling surplus assets, and making changes to how services are delivered. Council is now focused on embedding financial sustainability practices into everyday planning and decision-making to ensure a stable and sustainable financial future.

Getting back on track

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

What we've achieved so far

- ✓ A reduction in General Fund debt from **$118 million** in FY22/23 to **$55.9 million** (including additional borrowings for Sanctuary Point Library) expected at the end of this FY26/27.
- ✓ Unrestricted cash (funds available for future use) to **$44.5m**

Council will continue to focus on

- Reducing debt (paying back money that Council has borrowed)
- Reducing the deficit (closing the gap between income and expenses)
- Save costs (spending less money)
- Improving liquidity (having cash available when needed)

Our Budget *at a glance*

Budget 2026/27

Council's 2026/27 budget has been planned to meet our budget principles of no cash deficit budgeting (meaning expenditure does not exceed available cash) and provides funding for strategic priorities identified in the operational plan.

The budgeted expenditure of $534.2 million is made up of:

- operating budget (day-to-day costs of running councils' services) $395.2 million
- capital works program (infrastructure and asset improvement) $139 million.

Council's current and projected (future) financial position has shown significant year-on-year improvement in recent years, which has been driven by:

- land sales
- debtors' management (improved debt recovery)
- two restructures (reduction in staff costs)
- increased revenue (adjusting fees and charges to match the costs of service delivery)
- prudent cost control (careful spending)

The budget process for the 2026/27 financial year builds on improvements made in previous years. A detailed line-by-line review of income and expenditure was undertaken by the department managers, directors, and the CEO.

A thorough condition assessment of our roads and community buildings has been completed, and a condition analysis of stormwater is underway. This work identifies how much investment is needed to maintain and renew ageing infrastructure, as a result of this road data we have increased the road reseal spend in this year's budget. Staff and councillors will work together over the coming months on what's needed to repair our assets into the future.

The budget review highlighted the importance of ongoing discipline across the organisation to ensure that spending remains within budget. This means that if new budget priorities are identified, others will need to be reduced or removed to ensure Council's financial position stays stable. This may result in reductions in levels of services provided to community.

Councill will prepare a Long-Term Financial Plan (LTFP) which will be presented to Council in late 2026 and which will consider future options for improving our financial position into the future.

Budget Snapshot 2026/27

	2026/27 Budget ($'000)			
	General Fund	Water Fund	Sewer Fund	Consol.
Income from Continuing Operations	391,667	57,562	81,653	444,110
Expenses from Continuing Operations	362,837	49,611	66,180	395,201
Net Operating Result	28,830	7,951	15,473	48,909
Net Operating Results Before Capital	-12,543	5,951	13,448	3,511
Net Cash Movement	12,634	13,667	-11,582	14,719
Net Reserve Movement	-16,011	13,667	-11,582	13,926
Net Unrestricted Cash Movement	**28,645**	**0**	**0**	**28,645**
Estimated Unrestricted Cash opening balance at 1 July 2026	15,856	0	0	15,856
Estimated Unrestricted Cash closing balance at 30 June 2027	**44,501**	**0**	**0**	**44,501**

Budget 2026/27 *Understanding the numbers*

Income from continuing operations is $444.1m this is the total income from normal council activities e.g. rates, fees, grants and other revenue. This is the income council receives each year to fund services.

Expenses from continuing operations is $395.2m this is the total cost of running Council services e.g. staff, maintenance, utilities and day to day operations. These are the expenses incurred to deliver services to the community.

Net Operating Result (before capital) $3.5m this is councils' income (excluding capital grants and contributions) minus its expenses and has been reduced to reflect the impact of global fuel prices.

Council is generating a $3.5 million surplus overall, meaning we are spending money wisely and living within our means as an organisation.

- General Fund is -$12.5m
- Overall is +$3.5m

This means that day-to-day costs are still tight in some areas, and ongoing financial discipline is needed to stay in an overall positive position.
*(Council's main pot of money for everyday services and operations).

Net cash movement is $14.7m this means the change in total cash balance. Although some of this cash increase is tied to restricted funds and cannot be used for day-to-day spending, Council's total cash balance is increasing by $14.7 million. This strengthens Council's overall financial position and provides funding for major works needed into the future.

Net reserve movement is $13.9m these are funds set aside for specific purposes. This means funds are being transferred between reserves and cash to support priorities and manage cash flow. It does not mean reserves are negative, but our restricted cash balance has been reduced.

Net unrestricted cash movement is $28.6m this is the change in cash available for general use. This means council's flexible cash is increasing by $28.6 million, strengthening its ability to respond to future needs, however with a closing budget of $44.5 million this means Council has only a small financial buffer. This still leaves limited capacity to deal with unexpected events, such as natural disasters or sharp cost increases like current fuel prices and increases Council's financial risk.

So, what does this mean? Council is bringing in more money than it spends overall, which is improving our cash position. However, day-to-day spending remains close to income in many areas, therefore careful financial management is needed meaning there is limited flexibility. At the same time, spending on renewing roads, buildings, and other assets remains below what is needed to keep them in good condition, a substantial long-term funding shortfall remains.

Following the development of the CISP, together with the road condition assessment and stormwater audit, Council expects substantial capital investment requirements in the near future. We will be dependent on state and federal funding into the future to rectify the most significant challenges facing Council, that being asset renewal and management. Planning for these needs will also require Council to consider future options to strengthen its financial position, so it can continue to deliver the services and infrastructure the community relies on.

Capital Works *Program*

Capital Works is Council's long-term investment in building, upgrading and renewing major infrastructure. Priorities are set through the four year Capital Works Program within the Delivery Program, with projects scheduled for each year through the Operational Plan.

The Capital Works Program is split into:

- **General Fund capital works** which relates to infrastructure and facilities that support the wider community and are funded mainly through rates and grants.
- **Water and Sewer capital works** which are delivered through Council's separate water and sewer business (Shoalhaven Water) and are funded from annual rates, user charges, and developer contributions. There works focus specifically on drinking water supply, wastewater treatment, and network services.

General Fund Capital Works

New capital works program 2026/27 **$57.5m**

2025/26 Carry forwards* **$22.7m**

** **Carry forwards** are funds that are moved into the next financial year to support the delivery of projects. Carry forwards occur when project timelines change due to factors such as approvals, procurement processes, contractor availability, resourcing constraints, or weather conditions. Carrying funds forward ensures funding remains available to complete the project and is a normal part of responsible financial and project management.*

Major Projects

Civil Infrastructure (roads, bridges, footpaths)

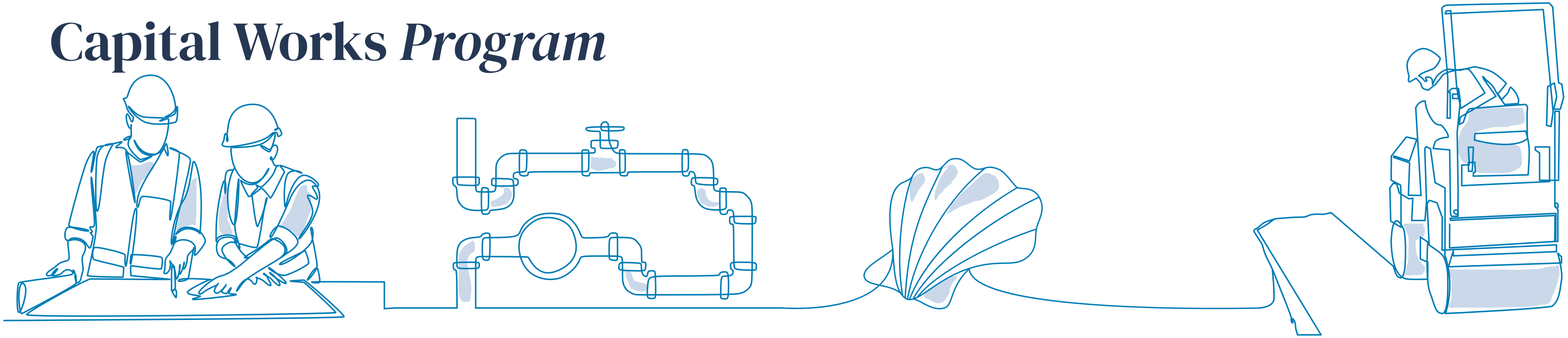
- Sydney Street/Bowen Street, Huskisson
- Albatross Road, Nowra
- Shoalhaven Roads Projects
  - Forrest Rd, Falls Creek
  - Callala Beach Rd, Callala Beach
  - Callala Bay Rd, Callala Bay
  - Callala Bay Rd – Coonemia Rd Intersection
  - Culburra Rd, Culburra
  - Greenwell Point Rd - Worrigee Rd Intersection
- East Nowra Sub-Arterial design works
- Central Avenue, Nowra
- Currarong Road, Woollumboola
- The Wool Road, Vincentia
- Bellevue Street, Nowra
- 20 Road Design Projects

Other Major Projects

- Nowra Riverfront Precinct
- Ulladulla South Harbour Boat Ramp
- SCaRP Northern Master Plan
- North Mollymook and Rennies Beach Access Renewal
- Ulladulla Sea Pool Remediation

TOTAL PROGRAM 2026/27 **$80.22m**

Capital Works *Program*



$39.7m
Civil Infrastructure

renewing bridges, roads and supporting assets e.g. footpaths and guardrails to improve safety and accessibility to support reliable travel, and everyday activities for the community.

$3.6m
Stormwater

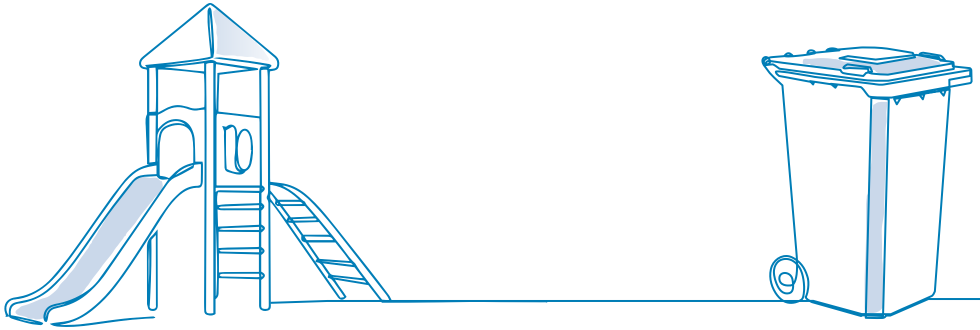
building and upgrading long-term drainage and flood management infrastructure to reduce flood risk, protect homes and roads, improve water quality, and make neighbourhoods safer and more resilient to heavy rainfall.

$3.4m
Coastal

Coastal Management Plan (CMP), waterway infrastructure and beach access to protect coastlines and waterways, to improve safe access to beaches, preserve natural environments, and increase resilience to erosion, flooding and climate change.

$9.1m
Fleet

replacing light vehicles, heavy vehicles and plant to ensure essential services are delivered safely, efficiently and reliably, from road maintenance and waste collection to parks and public works.



$9.5m
Community Infrastructure

CISP delivery, including the renewal and upgrade of playgrounds, community facilities and natural areas, to ensure community spaces are safe, inclusive and fit-for-purpose.

$4.8m
Waste

replacing vehicles, renewing existing assets, and small-scale works such as fences, roads, paved surfaces used by heavy vehicles and equipment, and bin replacements to keep essential waste services running reliably and safely for the community.

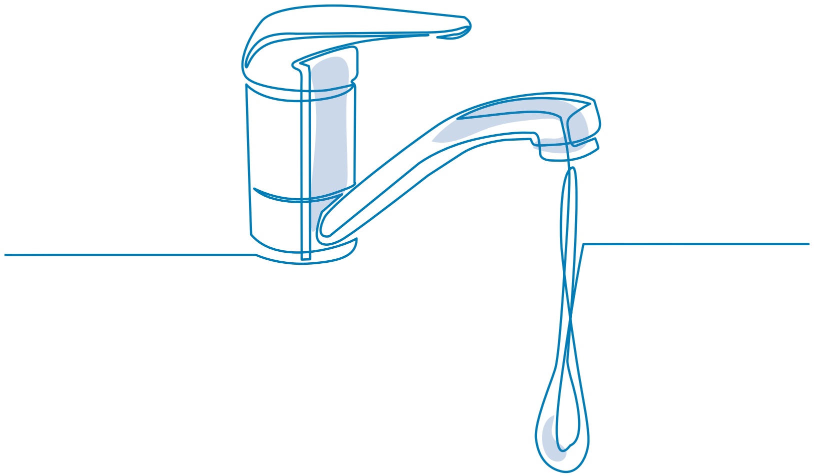
$5.9m
Buildings and property

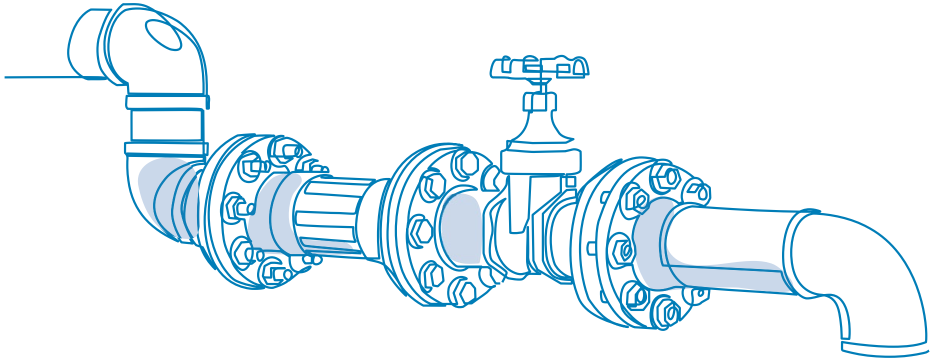
renewal and upgrades to maintain and improve Council owned buildings and sites, to ensure facilities are safe, functional, accessible and fit-for-purpose now and into the future.

$4.2m
Other

Delivery of smaller renewal and upgrade works across Council's commercial operations and environmental assets, ensuring they remain safe, functional and well maintained.

Shoalhaven Water *Capital Works*





Water fund 2026/27 **$13.8m** | **2025/26 Carry forwards*** **$735k**

The Water Fund capital works program focuses on renewing and upgrading water supply infrastructure to ensure safe, reliable and sustainable drinking water, improve water security, reduce service interruptions, support growth, and strengthen resilience for peak demand, asset failure and climate impacts.

$2m - Bamarang to Milton Water Pipeline Project

$3.7m - Fleet and Plant replacement program

$2.1m - Water Mains Replacement Program

TOTAL WATER PROGRAM 2026/27 **$14.5m**

Sewer Fund 2026/27 **$38.1m** | **2025/26 Carry forwards*** **$6.2m**

The Sewer Fund capital works program invests in the renewal and expansion of wastewater infrastructure to protect public health and the environment. This reduces the risk of sewer overflows, improves system reliability, supports planned growth, and ensures compliance with environmental and service standards.

$1.1m - Sewer Pump Replacement Program

$1.5m - South Nowra Surcharge Main, Package 3 and 4

$5.5m - Huskisson Vincentia Sewer Pump Station 7 Rising Main and Gravity Main Delivery

$2m - Emergency Storage at North Nowra and Milton

$1m - Milton Sewer Pump Station M3 Upgrade

$10.2m - West Nowra URA Sewer Infrastructure

$4.4m - Fleet and Plant replacement program

$10m - Ulladulla Wastewater Treatment Plant Upgrades

TOTAL SEWER PROGRAM 2026/27 **$44.3m**

TOTAL SHOALHAVEN WATER PROGRAM 2026/27 **$58.8m**

The lists above show major capital projects for 2026/27, including projects valued at over $1m and those expected to have a significant community impact.

Integrated planning and *reporting framework*

The NSW Government requires local councils to work with their communities to plan for the future. This involves creating long, medium, and short-term plans that reflect the community's vision and priorities.

These plans are shaped by community input and supported by informed planning around finances, assets, and resources. The Integrated Planning and Reporting (IPR) Framework approach, under the Local Government Act 1993, helps councils across NSW make thoughtful, sustainable decisions for a brighter future.

Where do we want to be?

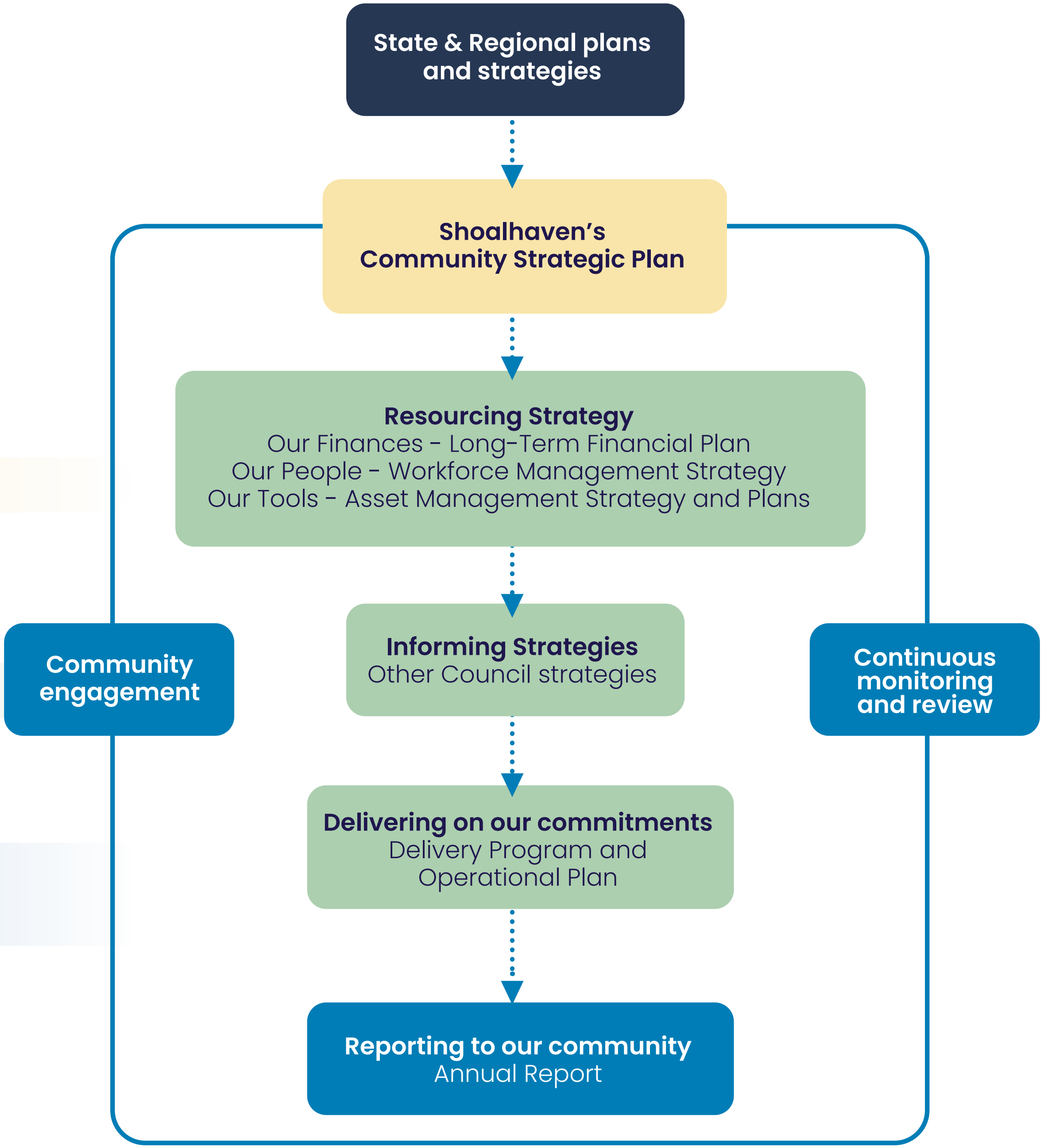
Community Strategic Plan - highest-level plan that we prepare. Its purpose is to identify the community's main priorities and aspirations for the future and plan strategies for achieving these goals.

How will we get there?

Delivery Program, Operational Plan and Resourcing Strategy – these guide all other strategies and plans and must be developed with and on behalf of the community.

How will we know we have arrived?

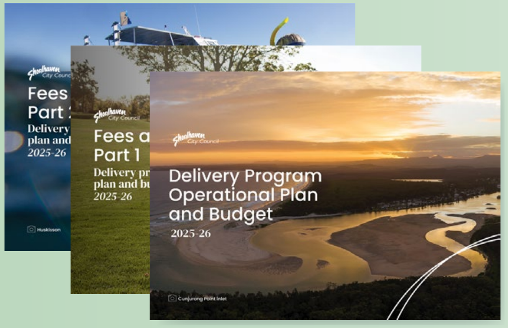
Reporting (Quarterly & Annual) and State of our City reports.



What are the *key elements*

Community Strategic Plan

The community plan for the Shoalhaven over the next 10 years is captured in the Community Strategic Plan (CSP). The purpose of the plan is to identify the community's main aspirations and priorities for the future. While Council will use the plan to develop its objectives and actions, not everything in the plan is Council's responsibility. Other government and non-government organisations can and will use the CSP to align their activities to meet Shoalhaven's needs.

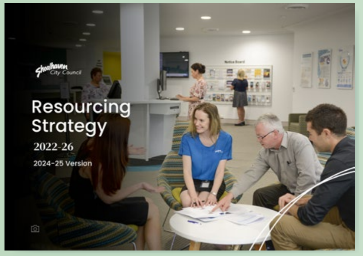


Delivery Program

The Delivery Program covers the four-year term of an elected Council. To create the program, we look at the Community Strategic Plan and the Resourcing Strategy and ask what we can achieve over the coming term for each of our community's goals to bring us closer to the community's vision.

Operational Plan

The one-year Operational Plan Actions detail what will be completed over the next 12 months to address the Delivery Program objectives. Budget, staff resources and assets are allocated to ensure the actions are delivered. The Operational Plan is published each year alongside the Delivery Program and referred to as the Delivery Program Operational Plan (DPOP).



Resourcing Strategy

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

Community Engagement Strategy, including Community Participation Plan

Community engagement and feedback influences every part of what we do, including our day-to-day activities and overarching goals and strategies. We ask for community input around the plans and strategies that make up our Integrated Planning and Reporting Framework, as well as individual projects and initiatives. While community engagement does not replace final decision-making of the elected Council, it plays an important role, ensuring the final recommendations made by staff are equitable and well-informed.

Community Strategic 2025-35 *Plan-on-a-page*

Vibrant, active and safe *communities*

Where do we want to be?

1.1. Community life, civic engagement and community support

1.2. Creativity, culture and lifelong learning

1.3. Active lifestyles

1.4. Safe behaviour and relationships

1.5. Preparedness for disasters and emergencies

How will we get there?

- Deliver plans and strategies which help to create an inclusive community and improve equitable access to opportunities.
- Develop partnerships and services to support active participation in a vibrant and inclusive arts community.
- Support communities to access opportunities for lifelong learning and encourage volunteering to foster community wellbeing.
- Provide and maintain recreation and leisure facilities and programs to meet community needs.
- Provide and maintain recreation and leisure facilities and programs to meet community needs.
- Support communities to become safer and more resilient through positive and effective planning, partnerships and programs.
- Provide effective flood management to prevent or minimise the impacts of flooding.

Sustainable environments and *liveable communities*

Where do we want to be?

2.1. Sustainable management of the natural environment

2.2. Liveable neighbourhoods and sustainable development

2.3. Safe built environment and business operations

How will we get there?

- Protect the natural environment by developing strategies to enhance and maintain biodiversity, urban green cover and ensure coastal protection.
- Address, adapt and build resilience to climate change.
- Increase diversion of waste from landfill into reuse opportunities which support the circular economy.
- Facilitate sustainable development that considers current and future needs of our community and environment.
- Maintain liveability through provision of infrastructure, services and facilities across the City.
- Work with the community to build safe, resilient and connected neighbourhoods.
- Use Council's regulatory powers and government legislation to enhance community safety.

Resilient local economies and enabling infrastructure

Where do we want to be?

3.1. Economic opportunity and diversity

3.2. Transport facilities and services

3.3. Housing for all

How will we get there?

- Support local organisations and networks to continue to provide essential services to vulnerable communities.
- Work with business, government and other partners to build a diverse local economy which provides employment opportunities for all.
- Advocate and promote the Shoalhaven to attract increased investment and new businesses.
- Promote and service the Shoalhaven as a diverse year-round tourist destination.
- Active transport infrastructure is maintained for its current purpose and for future generations.
- Provide and maintain local roads, bridges and parking infrastructure to allow safe and easy movement around our City.
- Develop and implement plans which will enable a variety of affordable and appropriately serviced housing options within the City.

Transparent leadership with good governance

Where do we want to be?

4.1. Financial sustainability

4.2. Transparent leadership

4.3. Effective collaboration and engagement

How will we get there?

- Support Council's sustainable delivery of projects and corporate services through sound financial management and control.
- Provide support to the elected Council to enable effective leadership.
- Develop community trust and respect through transparent interactions and reporting.
- Provide opportunities for the community to have genuine engagement on Council planning and decision making.

How to read *the delivery program*

1. Pillar
The program is structured around four pillars that align our plan with community priorities and support a balanced, inclusive approach to delivery. Each pillar is colour-coded to show where you are in the plan.

2. Priority area
Is the area within each pillar that the community told us matters most.

3.Outcome statement
The difference council's work makes to our community.

3. Strategy
This is Council's commitment to the community for how we will achieve the community priorities and vision for the future and brings the community vision to life.

5. Responsibility
Manager who is responsible for overseeing the delivery of the action.

1

Vibrant, active and safe *communities*

2

1.1. Community life, civic engagement and *community support*

3

Outcomes:

- People are engaged in community activities that build a sense of connection, inclusion, pride, and belonging.
- People have access to well-resourced local health and support services.

5

Ref.	Delivery Program strategy / Operational Plan action	Responsibility	25/26	26/27	27/28	28/29
1.1.1 - Deliver plans and strategies which help to create an inclusive community and improve equitable access to opportunities						

4

How to read *the operational plan*

1. Actions
Are the activities that Councill will undertake to deliver the Delivery Program strategy.

2. Measures
Details how council will measure the success of the relevant action.

3. Responsibility
This is the manager who is responsible for overseeing the delivery of the action.

4. Timeframe
The 'ticks' indicate the year each action will be undertaken.

Ref.	Delivery Program Strategy / Operational Plan Action	3 Responsibility	25/26	4 26/27	27/28	28/29
1 1.1.1.02	Work with Council and community to develop and monitor implementation of social plans and strategies and provide advice to improve understanding of social needs and inform decision-making 2 Measure (target) * Develop Council's Disability Inclusion Action Plan (DIAP) 2026-2030 by December 2026 (100%) * Bi-annual reporting on Council's Disability Inclusion Action Plan (DIAP) (June & December) (100%) * Annual reporting of Council's Reconciliation Action Plan (RAP) (100%)	Customer & Community Services	✓	✓	✓	✓
1.1.1.03	Manage bookings for Council venues and facilities, providing clear support and accessible spaces for events, activities and gatherings Measure (target) * Number of bookings (Count)	Customer & Community Services	✓	✓	✓	✓

Vibrant, Active and Safe *Communities*

Council supporting strategies and plans that will guide us

- Community Infrastructure Strategic Plan
- Disability Inclusion Action Plan
- Reconciliation Action Plan
- Shoalhaven Libraries Strategic Plan
- Wellbeing Strategy

What's important to the community

- Improved access to health care services
- Disaster preparedness and recovery
- Tackling social isolation and mental health
- An inclusive and accessible community
- Creative and cultural activities
- Community safety improvements
- Maintenance of our parks and reserves and sporting facilities

Priority Area

1.1. Community Life, Civic Engagement and Community Support

Outcomes:

- People are engaged in community activities that build a sense of connection, inclusion, pride, and belonging.
- People have access to well-resourced local health and support services.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.1.1 - Deliver plans and strategies which help to create an inclusive community and improve equitable access to opportunities						
1.1.1.01	Conduct accessibility audits of public and community buildings Measure (target) * Number of accessibility audits of public and community buildings undertaken (2)	Building & Property Services		✓		

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.1.1.02	Work with Council and community to develop and monitor implementation of social plans and strategies and provide advice to improve understanding of social needs and inform decision-making Measure (target) * Develop Council's Disability Inclusion Action Plan (DIAP) 2026-2030 by December 2026 (100%) * Bi-annual reporting on Council's Disability Inclusion Action Plan (DIAP) (December & June) (100%) * Annual reporting of Council's Reconciliation Action Plan (RAP) (100%)	Customer & Community Services	✓	✓	✓	✓
1.1.1.03	Manage bookings for Council venues and facilities, providing clear support and accessible spaces for events, activities and gatherings Measure (target) * Number of bookings (Count)	Customer & Community Services	✓	✓	✓	✓

Priority Area

1.2. Creativity, Culture and Lifelong Learning

Outcomes:

- Community acknowledges, values and celebrates creative and cultural expression through initiatives that reflect the community's heritage and character.
- People have access to education, training, skill-building and volunteer opportunities at every stage of life that enhance a sense of purpose and empower them to participate in their community.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.2.1 - Develop partnerships and services to support active participation in a vibrant and inclusive arts community						
1.2.1.01	Shoalhaven Entertainment Centre will develop partnerships with theatrical production companies to curate and deliver inclusive annual season of performing arts, events and public programs to service our diverse arts community Measure (target) * Increase the average attendance per event to the annual performing arts program (the season) (3%)	Customer & Community Services	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.2.1.02	Deliver high quality Regional Gallery exhibitions and programs that offer contemporary art, and showcase the Shoalhaven to a diverse audience to support a vibrant and inclusive arts community Measure (target) * Number of visitors to Shoalhaven Regional Gallery (35,000) * Number of people attending Shoalhaven Regional Gallery education and audience engagement public programs (800) * Percentage of visitors 'likely or very likely' to recommend Shoalhaven Regional Gallery (70%)	Customer & Community Services	✓	✓	✓	✓
1.2.1.03	Increase community value by maximising the use of the SEC as a multi-purpose venue by attracting both arts and non-arts events that generate sustainable revenue and strengthen community opportunities for participation as both audiences and performers Measure (target) * Maintain community value perception at 90% or above for arts and cultural activities, incorporating the local impact measure 'it's important it is happening here' as a key indicator of community value (90%) * Increase the number of booked venue hire hours on prior year (2000)	Customer & Community Services	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.2.2 - Support communities to access opportunities for lifelong learning and encourage volunteering to foster community wellbeing						
1.2.2.01	Prepare for, and identify, suitable external funding solutions to enable a new district Library to be delivered in Sanctuary Point - in line with Council resolutions Measure (target) * Develop project documentation for the new Sanctuary Point library project - in line with the Feasibility Study and site selection endorsed by Council in 2025 - to 'shovel-ready' status (100%)	Technical Services		✓		
1.2.2.02	Deliver library services that provide free and equitable access to information, opportunities for lifelong learning, and provide safe, inclusive and accessible community spaces - supporting community to build skills, stay connected, and participate fully in our community Measure (target) * Number of library visits – in person and online (Count) * Percentage increase in library membership (5%) * Percentage of program participants who report learning something new or building skills (50%) * Percentage program participants who report an increased sense of inclusion and wellbeing (70%)	Customer & Community Services	✓	✓	✓	✓

Priority Area

1.3. Active Lifestyles

Outcomes:

- Community can use green spaces and recreational areas for play, exercise and relaxation.
- Everyone in the community has access to a range of sports and active recreational activities.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.3.1 - Provide and maintain recreation and leisure facilities and programs to meet community needs						
1.3.1.01	Manage Shoalhaven Swim Sport Fitness to deliver a range of inclusive and accessible aquatics, health and fitness programs that support a healthy and active community Measure (target) * Maintain the number of annual attendances at Council's aquatic and leisure centres (1,000,000)	Open Space & Recreation	✓	✓	✓	✓
1.3.1.02	Update the CISP to ensure provision of community infrastructure and related investment remains aligned with financial sustainability objectives, contemporary standards, and community expectations Measure (target) * Deliver a revised edition of the CISP and CISP Action Plan (100%)	Technical Services	✓	✓	✓	✓
1.3.1.03	Maintain and enhance Council parks, open spaces, sports fields and recreational facilities Measure (target) * Undertake annual Sports Field Improvement Program (100%) * Deliver enhancement of street scapes, township entry, roundabouts (2 per district) (8)	Open Space & Recreation	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.3.1.04	Plan community infrastructure projects in accordance with relevant strategies (such as the revised CISP and funding allocations Measure (target) * Complete planning for discrete community infrastructure projects in line with the CISP Action Plan. (target 10 projects) (100%)	Technical Services		✓	✓	✓
1.3.1.05	Undertake scheduled inspections of all war memorials in accordance with the asset inspection program and alignment with heritage conservation guidelines. Including cyclical cleaning and high presentation standards ahead of commemorative events.			✓	✓	✓

1.4. Safe Behaviour and Relationships

Outcomes:

- People feel safe in their interactions and relationships with others.
- Community is supported to foster safe and respectful relationships.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.4.1 - Support communities to become safer and more resilient through positive and effective planning, partnerships and programs						
1.4.1.01	Work in partnership with Council and community to plan and deliver initiatives that build skills, knowledge and connections to improve inclusion, wellbeing and resilience in the community Measure (target) * 80% of program participants report increased sense of inclusion, wellbeing and/or resilience (80%)	Customer & Community Services	✓	✓	✓	✓

Priority Area

1.5. Preparedness for Disasters and Emergencies

Outcomes:

- Community members have the knowledge and resources to respond effectively in times of crisis.
- Emergency managers are equipped with skills and resources to protect people and property during disasters and emergencies.
- Communities are supported with the resources and assistance to rebuild their lives and restore wellbeing after being impacted by a disaster.
- Effective flood management prepares communities to better withstand and recover from flood events.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.5.1 - Support communities to prepare for, respond to and recover from natural disasters, extreme weather and other emergencies						
1.5.1.01	Coordinate Local Emergency Management Committee (LEMC) meetings and collaborate with combat agencies and functional areas to educate and prepare communities Measure (target) * Maintain the Emergency Management Plan (EMPLAN) via a review either annually or after a major event (100%)	Works & Services	✓	✓	✓	✓
1.5.1.02	Liaise with the Rural Fire Service Strategic (RFS) Planning Committee to deliver assigned and future projects for emergency service facilities as per allocated funding Measure (target) * Number of RFS Strategic Planning Committee meetings held (2)	Building & Property Services		✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.5.1.03	Inspect Asset Protection Zones and Fire Trails for compliance against bushfire mitigation guidelines Measure (target) * Percentage of Asset Protection Zones inspected (70%) * Percentage of Asset Protection Zones funded for maintenance (70%) * Percentage of Asset Protection Zones that are compliant (100%) * Percentage of Fire Trail Access Trails that are audited for Maintenance (100%) * Percentage of Asset Protection Zones that are compliant and work orders issued for rectification works (100%)	Works & Services	✓	✓	✓	✓
1.5.1.04	Annual audit of Council's responsibilities within the Shoalhaven District Bushfire Plan Measure (target) * Audit completed, certified bushfire mitigation works assessed and asset custodians notified of rectification works by June 2026 (100%)	Works & Services	✓	✓	✓	✓
1.5.1.05	Coordinate the Jervis Bay Territory's Emergency Management Committee (EMC) meetings and collaborate with combat agencies and functional areas to educate and prepare communities Measure (target) * Maintain the Jervis Bay Territory Emergency Management Plan (EMPLAN) via a review either annually or after a major event (100%) * Develop community profiles in consultation with each town and village within the Jervis Bay Territory identifying hazards, critical infrastructure and vulnerable facilities/groups (100%) * Ensure all deliverables as per contract have been provided to Jervis Bay Territory Administration when required to maintain contract compliance (100%)	Works & Services	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
1.5.2 - Provide effective flood management to prevent or minimise the impacts of flooding						
1.5.2.01	Undertake Flood Studies and develop Floodplain Risk Management Studies and Plans, and implement measures from adopted Plans to appropriately manage flood risk	Technical Services		✓	✓	✓
1.5.2.02	Strategic management of Council's Flood Alert Network to support emergency management planning and response	Technical Services	✓	✓	✓	✓

Sustainable Environments and Liveable Communities

Council supporting strategies and plans that will guide us

- Asset Management Plans
- Bushcare Action Plans
- Coastal Management Programs
- Estuary Management Plans
- Flood Studies and Risk Management Plans
- Heritage Conservation Plans
- Local Environmental Plan & Development Control Plans
- Local Strategic Planning Statement
- Public Domain and Open Space Plans
- Public Reserves Plans
- Shoalhaven Growth Management Strategy
- Structure plans and settlement strategies
- Sustainability and Climate Action Plan
- Sustainable Energy Strategy
- Shoalhaven Adaptation Plan

What’s important to the community

- Addressing and building resilience to climate change
- Transition to sustainable/renewable energy
- Better ways to recycle and reuse waste
- Protection and restoration of our unique natural environments
- Bypasses for Nowra and Milton/Ulladulla
- Maintaining our infrastructure
- Appropriate, sustainable development in keeping with our unique natural environment
- Restrict over-development in the coastal villages

Priority Area

2.1. Sustainable Management of the Natural Environment

Outcomes:

- Everyone is committed and able to care for the environment to ensure it is preserved and can be enjoyed by future generations
- People can access natural resources in a way that supports their long-term sustainability.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.1.1 - Protect the natural environment by developing strategies to enhance and maintain biodiversity, urban green cover and ensure coastal protection						
2.1.1.01	Undertake all actions required under Council's responsibility as Local Control Authority for weeds under the Biosecurity Act 2015 (NSW) Measure (target) * Number of private or public properties inspected for state and regional priority weeds (1,400) * Proportion of properties where the required control of state or regional priority weeds is being implemented (100%)	Open Space & Recreation	✓	✓	✓	✓
2.1.1.02	Manage and maintain Council's Natural Areas for the enjoyment of community biodiversity protection, and to meet legislative objectives as defined in the Local Government Act	Open Space & Recreation	✓	✓	✓	✓
2.1.1.03	Implement water quality monitoring program of Shoalhaven's estuaries, lakes, rivers and beaches to monitor the cleanliness of waterways for public and environmental health Measure (target) * Number of planned catchments where water quality monitoring was undertaken and performance results reported bi-annually (20)	Environmental Health & Regulatory Compliance	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.1.1.04	Develop and implement Coastal Management Programs as per the requirements of the NSW Coastal Management Act 2016 and the Coastal Management Manual Measure (target) Plan for and submit applications to identified grant programs with intent of attaining funding to support the delivery of 10 management actions from certified CMPs (100%): - Open Coast and Jervis Bay Coastal Management Program (CMP) - Lower Shoalhaven River CMP - Lake Conjola CMP - Sussex Inlet, St Georges Basin, Swan Lake and Berrara Creek CMP	Technical Services	✓	✓	✓	✓
2.1.2 - Address, adapt, and build resilience to climate change						
2.1.2.01	Deliver the Shoalhaven Adaptation Plan	Water Asset Planning & Development	✓	✓	✓	✓
2.1.2.02	Develop operational emissions reduction plan	Water Asset Planning & Development	✓	✓	✓	✓
2.1.2.03	Deliver the Sustainability and Climate Action Plan Measure (target) * Number of resourced actions implemented from the Sustainability and Climate Action Plan (30)	Water Asset Planning & Development	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.1.2.04	Develop a community emissions reduction plan Measure (target) * Community Emissions Reduction Plan completed and endorsed by Council by June 2027 (100%)	Water Asset Planning & Development	✓	✓	✓	✓
2.1.3 - Increase diversion of waste from landfill into reuse opportunities which support the circular economy						
2.1.3.01	Maximise recycling opportunities at Council's waste facilities Measure (target) * Operate the West Nowra MRF. All Shoalhaven City Council comingled recyclables to be processed at the facility (100%)	Waste Services	✓	✓	✓	✓
2.1.3.02	Implement Council's Waste Reduction Management Strategy subject to adoption Measure (target) * Implement actions from Waste Reduction Management Strategy (100%)	Waste Services	✓	✓	✓	✓

Priority Area

2.2. Liveable Neighbourhoods and Sustainable Development

Outcomes:

- Development is environmentally, socially and economically responsible and creates resilient, well-planned neighbourhoods with good access to infrastructure, jobs, and services.
- Everyone has access to community places that are well-maintained.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.2.1 - Facilitate sustainable development that considers current and future needs of our community and environment						
2.2.1.01	Finalise the Local Infrastructure Planning approach and framework required to support the development of the Moss Vale Road North Urban Release Area (URA) Measure (target) * Completion and adoption of the Moss Vale Road North URA Local Infrastructure Planning approach/framework (100%)	Strategic Planning		✓		
2.2.1.02	Complete the preparation of the new Shoalhaven Contibutions Plan 2026 and contnue necessary ongoing work on the local infrastructure contributions scheme and governance framework for Shoalhaven Measure (target) * Annual report on progress of preparing the new contributions scheme and governance framework to Councils Land Use Planning & Development Committee (100%)	Strategic Planning		✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.2.1.03	Progress Stage 2 (MIN25.601) Strategic Planning Program to prepare a new Land Use Planning Scheme for the City, including the preparation of new Housing and Employment Land Strategy and new Local Environmental Plan for Shoalhaven Measure (target) * Provide quarterly progress reports on the Stage 2 work on the new Land Use Planning Scheme for the City to Council's Land Use Planning & Development Committee (4)	Strategic Planning	✓	✓	✓	✓
2.2.1.04	Assess and determine development applications within legislative timeframes and community expectations Measure (target) * Number of Assessment days as per Environmental Planning and Assessment (Statement of Expectations) Order 2024 (105)	Development Services	✓	✓	✓	✓
2.2.1.05	Resolve Subdivision and Subdivision Works Certificates to meet applicant and community expectations Measure (target) * Percentage of Subdivision Certificates resolved within 14 days (75%) * Percentage of Subdivision Works Certificates completed in 28 days (65%)	Development Services	✓	✓	✓	✓
2.2.1.06	Provide development compliance services to the Shoalhaven Industries and community Measure (target) * Number of inspections and development non-compliance actions completed (Count)	Environmental Health & Regulatory Compliance	✓	✓	✓	✓
2.2.1.07	Provide strategic feedback to NSW Government and others on policies and strategies impacting on strategic land use planning in Shoalhaven Measure (target) * Number of submissions regarding strategic land use made to State Government and others (Count)	Strategic Planning	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.2.1.08	Provide graphics and cartography support to the organisation and issue 10.7 planning certificates and dwelling entitlement certificates in a timely manner Measure (target) * Number of 10.7 planning certificates and dwelling entitlement certificates issued (Count)	Strategic Planning	✓	✓	✓	✓
2.2.1.09	Respond to relevant land use planning actions contained in the NSW Governments new Illawarra-Shoalhaven Regional Plan and allocated to Council Measure (target) * Regular progress reports on Councils work in regard to actions identified in the new Illawarra-Shoalhaven Regional Plan provided to Council's Land Use Planning & Development Committee (4)	Strategic Planning	✓	✓	✓	✓
2.2.2 - Plan for sustainable and resilient water and wastewater infrastructure						
2.2.2.01	Improve asset resilience for water supply and wastewater assets Measure (target) * Develop Bamarang to Milton Stage 2 Project to Construction Phase (100%) * Construct the Ulladulla Wastewater Treatment Plant upgrade (100%)	Water Asset Planning & Development	✓	✓	✓	✓
2.2.2.02	Deliver Sewer and Water infrastructure to support growth in the region Measure (target) * Deliver Sewer and Water infrastructure to support West Culburra Urban Release Areas (100%) * Deliver Sewer and Water infrastructure to support Mundamia Urban Release Areas (100%)	Water Asset Planning & Development	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.2.2.03	Comply with regulatory and assurance framework for local water utilities Measure (target) * Achieve regulatory compliance for local water utilities (100%)	Water Asset Planning & Development	✓	✓	✓	✓
2.2.2.04	Consolidate Wastewater Treatment Plants within the existing Reclaimed Water Management Scheme to support growth and improve efficiencies and operations Measure (target) * Undertake concept options and modelling to develop designs for the Northern Water Recycling Plant (100%)	Water Asset Planning & Development	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.2.3 - Maintain liveability through provision of infrastructure, services and facilities across the City						
2.2.3.01	Delivery of the projects assigned to the Project Delivery team from the approved capital program Measure (target) * Proportion of the approved capital budget allocated to the Project Delivery team delivered (100%)	Project Delivery	✓	✓	✓	✓
2.2.3.02	Undertake required actions to revise suite of Asset Management Plan (AMP) documents Measure (target) * Number of AMP finalised (14)	Technical Services		✓		
2.2.3.03	Implement the funded Building Fire Compliance Action Plan Measure (target) * Number of Building Fire Audits Reviewed (2) * Maintain existing Fire Safety measures for Council buildings as funded (100%)	Building & Property Services	✓	✓	✓	✓
2.2.3.04	Ensure serviceability of public amenity buildings to budget and or community expectations Measure (target) * Complete public amenity refurbishment or renewals as funded (100%)	Building & Property Services	✓	✓	✓	✓
2.2.3.05	Operate Council's Bereavement Services in accordance with licencing and legislative requirements	Open Space & Recreation	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.2.3.06	Ensure minimal returns of adopted animals to the Shoalhaven Animal Shelter Measure (target) * Low Percentage of adopted animals returned to Shoalhaven Animal Shelter (<10%)	Environmental Health & Regulatory Compliance	✓	✓	✓	✓
2.2.3.07	Provide excellent customer service for waste and recycling collection services Measure (target) * Number of justified waste and recycling collection service complaints from customers (<365)	Waste Services	✓	✓	✓	✓
2.2.3.08	Provide potable water supply in accordance with Australian Drinking Water Guidelines Measure (target) * Number of E-Coli incidents encountered through testing program (0)	Water Operations & Maintenance	✓	✓	✓	✓
2.2.3.09	Monitor and report on Per- and Polyfluoroalkyl Substances (PFAS) levels in all Shoalhaven Water supplies Measure (target) * Undertake testing and reporting for PFAS at Bamarang, Milton and Bendeela Water Treatment Plants (100%)	Water Operations & Maintenance	✓	✓	✓	✓
2.2.3.10	Complete the Holiday Haven Service Review and report outcomes to council Measure (target) * Deliver capital works program per adopted Holiday Haven capital plan (100%) * Holiday Haven Service Review recommendations adopted by council (100%) * Crown Lands plans of management finalised by June 2027 (100%)	Building & Property Services	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.2.3.11	Regularly review the Directorate structure and identify and implement changes to the structure and composition of the workforce to meet levels of service and compliance shortfalls Measure (target) * Resource and investigate high infiltration areas within the wastewater network (12)	Water Operations & Maintenance	✓	✓	✓	✓
2.2.3.12	Support communities to deliver community-led projects on land owned/managed by Council, in accordance with the Community-Led Projects Policy Measure (target) * Receive and assess Community-Led Project Applications for projects on land within Council's community infrastructure portfolio, and provide support as appropriate (100%)	Technical Services		✓	✓	✓

Priority Area

2.3. Safe Built Environment and Business Operations

Outcomes:

- People feel safe in public and community spaces.
- Buildings, developments and business operations meet legislative standards to ensure safety.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.3.1 - Work with the community to build safe, resilient and connected neighbourhoods						
2.3.1.01	Support local networks and encourage knowledge sharing to improve equitable access to information and opportunities Measure (target) * Information and opportunities shared with community and ongoing support and guidance for the Community Consultative Body network (Count)	Communication & Community Engagement	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
2.3.2 - Use Council's regulatory powers and government legislation to enhance community safety						
2.3.2.01	Undertake environmental health regulatory inspections to ensure compliance with legislative standards Measure (target) * Number of planned environmental health inspections completed (Count)	Environmental Health & Regulatory Compliance	✓	✓	✓	✓
2.3.2.02	Undertake swimming pool inspections in accordance with the adopted program Measure (target) * Percentage of planned swimming pool inspections completed (95%)	Environmental Health & Regulatory Compliance	✓	✓	✓	✓
2.3.2.03	Ranger Services undertake proactive patrols in order to meet the needs of the community and Council Measure (target) * Number of proactive ranger patrols (3000)	Environmental Health & Regulatory Compliance	✓	✓	✓	✓

Resilient Local Economies and Enabling Infrastructure

Council supporting strategies and plans that will guide us

- Active Transport Strategy
- Economic Development Strategy
- Local Strategic Planning Statement
- Nowra CBD Revitalisation Strategy
- Shoalhaven Affordable Housing Strategy

What’s important to the community

- Job opportunities close to home
- Affordable housing options for all
- Reducing cost of living pressures
- Creating growth through attraction of new businesses
- Manage the impact of tourism on our infrastructure
- Continue to improve Nowra CBD and Shoalhaven riverfront
- Development and release of new employment lands
- Improved local roads, paths and cycleways for better connectivity

Priority Area

3.1. Economic Opportunity and Diversity

Outcomes:

- People have sufficient income and equitable access to material and social resources to meet their household needs.
- People have access to secure local jobs in a range of industries, with access to the training opportunities and support they need.
- Local business owners can access training and support to grow their businesses, create jobs and strengthen the local economy.
- Visitors to the Shoalhaven help grow the economy and provide local job opportunities.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
3.1.1 - Support local organisations and networks to continue to provide essential services to vulnerable communitiesw						
3.1.1.01	Increase the community awareness of the Shoalhaven Water financial support program and provide additional support and training to all key agencies that administer the Payment Assistance Scheme on behalf of Shoalhaven Water Measure (target) * Deliver targeted communications and engagement activities to increase awareness of the Payment Assistance Scheme across the community (100%)	Water Business Services	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
3.1.2 - Work with business, government and other partners to build a diverse local economy which provides employment opportunities for all						
3.1.2.01	Actively participate in meetings, events and workshops with external organisations, industry groups and businesses that support development and growth of the Shoalhaven economy Measure (target) * Number of external meetings, events and networking opportunities attended or facilitated to support businesses and industry groups (80)	Economic Development	✓	✓	✓	✓
3.1.2.02	Develop and implement an Economic Development and Tourism Strategy Measure (target) * Deliver and implement the Economic Development and Tourism Strategy and Action Plan (100%)	Economic Development	✓	✓	✓	✓
3.1.2.03	Support and inform business networks and industry groups to allow businesses and employees to establish, develop and thrive in the Shoalhaven	Economic Development	✓	✓	✓	✓
3.1.2.04	Progress work with the NSW Government and others to unlock the economic growth and employment generating opportunities of zoned but undeveloped land in the South Nowra Employment Precinct Measure (target) * Finalise a draft 'Interim' Development Control Plan Chapter for the South Nowra Employment Precinct to provide general high level guidance on relevant matter (Count)	Strategic Planning	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
3.1.2.05	Manage and maintain InvestShoalhaven.com website and email newsletter list as a hub for business communications, investment and economic development opportunities for the Shoalhaven region Measure (target) * Publish business news, opportunities, blogs, and content updates to investshoalhaven.com (20) * Grow pageviews of investshoalhaven.com that house toolkits for business, regular updates and opportunities (10%)	Destination/ Marketing	✓	✓	✓	✓
3.1.2.06	Progress master planning for the Nowra Riverfront Precinct and finalise relevant projects in collaboration with the Nowra Riverfront Advisory Taskforce and progress renewal planning for the Nowra City Centre considering the NSW Government's Strategic Roadmap for the centre Measure (target) * Regular progress reports on the Nowra Riverfront Precinct and City Centre planning projects issued to Councils Land Use Planning & Development Committee (4)	Strategic Planning	✓	✓	✓	✓
3.1.2.07	Coordinate civic events and support external event organisers to deliver safe, inclusive and well-run events that bring people together and support local participation Measure (target) * Number of local community events supported (Count) * Number of civic events coordinated (Count)	Customer & Community Services	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
3.1.3 - Advocate and promote the Shoalhaven to attract increased investment and new businesses						
3.1.3.01	Provide advice and support to Council on external funding opportunities that are aligned to strategic objectives Measure (target) * Total grant funding awarded to improve, upgrade or build Council owned assets (80)	Technical Services	✓	✓	✓	✓
3.1.3.02	Maintain Council's Key Projects Advocacy Document as a living prospectus to drive government investment Measure (target) * Update content of Key Projects Guide, print and distribute to align with Local, State and Federal Election campaigns (2)	Destination/ Marketing		✓	✓	✓
3.1.3.03	Advocate for, and promote the Shoalhaven to assist in attracting investment and boosting the local economy Measure (target) * Number of registered businesses in the Shoalhaven (8,281)	Economic Development	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
3.1.4 - Promote and service the Shoalhaven as a diverse year-round tourist destination						
3.1.4.01	Drive off-season visitation to Shoalhaven with campaigns, partnerships and always-on marketing efforts in order to assist with providing year round jobs, and increasing the value of the visitor economy Measure (target) * Grow visitors to tourism website shoalhaven.com through digital campaigns, search engine optimisation and suporting business listings (5%) * Grow the total estimated visitor expenditure in Shoalhaven to $1.8billion per year by June 2027 ($1.8billion)	Destination/ Marketing	✓	✓	✓	✓
3.1.4.02	Deliver Visitor Servicing Strategy including operational centres, mobile tourism services, industry support and merchandise sales Measure (target) * Maintain a high quality of service and achieve Google business reviews above 4 stars for the Shoalhaven Visitor Centre (4*) * Increase total merchandise sales across all Shoalhaven Visitor Service sales channels ($65,000) * Offer mobile tourism services across the region through pop-up visitor information activations, attendance at events, and familiarisations with local operators (15)	Destination/ Marketing	✓	✓	✓	✓

Priority Area

3.2. Transport Facilities and Services

Outcomes:

- People can use a variety of transport options to get around easily and safely in areas with good connectivity, including walking, cycling and public transport.
- People can safely and efficiently use the roads which connect our communities.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
3.2.1 - Provide and maintain local roads, bridges, and parking infrastructure to allow safe and easy movement around our City						
3.2.1.01	Maintain a priority list of road, drainage and path renewal and upgrade projects Measure (target) * Develop road, drainage and path projects to a level suitable for funding consideration in line with strategic priorities (target 30 projects) (100%)	Technical Services		✓	✓	✓

3.2.1.02	**Action** Road maintenance – safety issues on Council roads will be managed by putting risk control measures in place within the timeframes set out in Council's risk management document. **Measures** * Arterial Sealed Roads (generally high speed, high traffic roads) - 100% of risk control actions are completed within the required timeframes set in Council risk management documents. * Collector Sealed Roads (generally medium speed, medium traffic roads) - 100% of risk control actions are completed within the required timeframes set in Council risk management documents. * Local Sealed Roads (generally low speed, low traffic roads) - 100% of risk control actions are completed within the required timeframes set in Council risk management documents. * Unsealed Roads (dirt and gravel roads) - 100% of risk control actions are completed within the required timeframes set in Council risk management documents.	Works & Services		✓	✓	✓

Priority Area

3.3. Housing for All

Outcomes:

- People can live without housing stress in homes that are affordable and accessible with the support they need. Everyone has access to a range of suitable and safe housing options.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
3.3.1 - Develop and implement plans which will enable a variety of affordable and appropriately serviced housing options within the City						
3.3.1.01	Implement relevant actions in the Shoalhaven Affordable Housing Strategy 2024 with input fom the Shoalhaven Affordable Housing Action Taskforce and advance the preparation of a Housing Strategy for the City Measure (target) * Provide Progress Reports on the actions in the Shoalhaven Affordable Housing Strategy 2024 to the Shoalhaven Affordable Housing Action Taskforce (100%)	Strategic Planning	✓	✓	✓	✓

Transparent leadership with *good governance*

Council supporting strategies and plans that will guide us

- Community Engagement Strategy including Community Participation Plan
- Resourcing Strategy
    - Workforce Strategy
    - Asset Management Policy, Strategy and Plans
    - Information Communications Technology Strategy
    - Long Term Financial Plan

What's important to the community

- Financial sustainability of Council
- Responsible administration of Council services
- Maintaining services and facilities across the City
- Effective leadership by a cohesive Council
- Ability to "have a say" in Councils projects, policies and plans

Priority Area

4.1. Financial sustainability

Outcomes:

- Council is financially sustainable and provides services that meet community needs.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.1.1 - Support Council's sustainable delivery of projects and corporate services through sound financial management and control						
4.1.1.01	Strengthen workplace safety by implementing initiatives identified in the Work Health & Safety Management Strategic Plan	People & Culture	✓	✓	✓	✓
4.1.1.02	Develop and deliver an organisational learning, training and organisational development program	People & Culture	✓	✓	✓	✓
4.1.1.03	Implement and maintain a formal cadet, apprentice and trainee program Measure (target) * Number of new and completed trainees, cadets and apprentices (30)	People & Culture	✓	✓	✓	✓
4.1.1.04	Provide People & Culture services that build positive culture and employee engagement throughout the employment lifecycle	People & Culture	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.1.1.05	Provide spatial services including road and place naming and property addressing Measure (target) * Percentage of registered plans processes, addressing and Road Naming applications processed within agreed timeline (100%)	Information Services	✓	✓	✓	✓
4.1.1.06	Provide record keeping frameworks and services to preserve integrity and privacy of council and community information Measure (target) * Successful completion of Recordkeeping Monitoring Exercise as required under s.12(4) of the State Records Act 1998 (pass)	Information Services	✓	✓	✓	✓
4.1.1.07	Secure Information Technology to ensure data security and privacy Measure (target) * Maintain cyber security standards at or above 98% of Australian CyberSecurity Centre Essential Eight Level 1 (98%)	Information Services	✓	✓	✓	✓
4.1.1.08	Council's principles of Financial Sustainability are considered in financial decision making ensuring community's current needs are balanced with long term stability Measure (target) * Improvement in Operating Performance Ratio (OLG Measure) (0%) * Unrestricted Current Ratio 1.5/1 by the end of 2026/27 (1.5) * Employee costs per capita to be a maximum of 20% higher than the average of other Group 5 Councils by the end of 2026/27 (120%) * Debt per rateable property $2,350 by the end of 2027/28, being approx. a reduction of $53 million from June 2024 ($2,350) * A review of the rating structure by the end of 2026/27 (Count) * Revotes as a % of capital spend 90% each financial year (90%)	Finance	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.1.1.09	Protecting public funds through adherence to legislative and statutory requirements minimising financial risk and preventing the misuse of community resources Measure (target) * Annual audited statement adopted without qualified comments by October 2026 (100%)	Finance	✓	✓	✓	✓
4.1.1.10	Coordinate delivery of the agreed financial sustainability initiatives to achieve the vision of being a financially sustainable organisation.	Customer & Community Services	✓	✓	✓	✓
4.1.1.11	Ensure that technology, systems and services are efficient and effective Measure (target) * Critical systems Up Time (99.9%)	Information Services	✓	✓	✓	✓
4.1.1.12	Actively monitor and maximise tenancy rates to ensure Council's property are let Measure (target) * Vacancy rate (across all categories) of Council tenanted buildings (<5%)	Building & Property Services	✓	✓	✓	✓
4.1.1.13	Create a strategy with measurable actions for Council's strategic property assets, including investigation into alternate revenue streams Measure (target) * Progress land sales of underperforming assets, and prepare other land for sale (including commencing land reclassification, rezoning or other preparatory works (100%)	Building & Property Services	✓	✓		
4.1.1.14	Provide accurate information to Council and the community on Council's financial activities increasing transparency and accountability of council finances Measure (target) * Quarterly Budget Review Report submitted to Council (100%)	Finance	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.1.1.15	Develop a fair and equitable rating system that also improves Council's financial sustainability and spreads the rating burden more fairly across the community Measure (target) * Percentage of Overdue Rates and Annual Charges (OLG Measure) (10%)	Finance	✓	✓	✓	✓
4.1.1.16	Ensure best practice procurement and contract management that is focused on value for money outcomes, compliance and sustainability Measure (target) * Purchase Orders raised after invoice (<5%) * A 10-Year Plant and Fleet Replacement Program to be developed to enable the delivery of the forward capital works plan and service planning and integrated with the Long Term Financial Plan – prepared by the Plant and Fleet Working Group, endorsed by Executive and adopted by Council by 30 June 2027 (1)	Finance	✓	✓	✓	✓

Priority Area

4.2. Transparent leadership

Outcomes:

- Council provides transparent leadership through effective governance and administration

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.2.1 - Provide support to the elected Council to enable effective leadership						
4.2.1.01	Strengthen Council's planning and reporting systems so we can plan well, track progress and clearly communicate results, improving transparency and strengthening the connection between community priorities and Council delivery	Corporate Performance & Reporting	✓	✓	✓	✓
4.2.1.02	Coordinate Audit, Risk and Improvement Committee functions and responsibilities and deliver the planned internal audits Measure (target) * Audit, Risk and Improvement Committee meetings delivered as per the Charter requirements (5) * ARIC annual report on its key activities and functions presented to Council (1) * Conduct audits as per approved internal audit plan (100%)	Internal Audit	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.2.1.03	Coordinate organisational governance policies and procedures, monitor legislative compliance and provide appropriate access to government information supporting effective leadership decision making and transparency Measure (target) * Percentage of formal GIPA requests processed within statutory requirements (100%) * Legislative compliance register maintained and provided quarterly to the Executive Leadership Team and Audit, Risk & Improvement Committee (100%)	Business Assurance & Risk	✓	✓	✓	✓
4.2.1.04	Support elected representatives to make informed decisions for the community via council and committee, with clear agendas and minutes, and timely action on resolutions that matter to residents	Business Assurance & Risk		✓	✓	✓
4.2.1.05	Maintain Council's Risk Management Framework, Business Continuity Planning and manage Claims and Insurance coverage to improve affordability and long-term resilience for Council Measure (target) * Operational Risk Register, Risk Appetite Statement and Strategic Risk Register reviewed annually by Executive Leadership Team and Audit, Risk & Improvement Committee and operational risk register reviewed by relevant management teams annually (1) * High level risks reviewed regularly by relevant Managers, Directors and the Audit, Risk & Improvement Committee (2) * Staff provided training on revised Business Continuity Plans so that the Council is prepared to continue business in times of crisis (100%) * Quarterly report on Claim Management provided to Executive Leadership Team and Audit, Risk & Improvement Committee (100%)	Business Assurance & Risk	✓	✓	✓	✓
4.2.1.06	Provide effective, compliant and cost efficient Workers Compensation management Measure (target) * Achieve audit results as required by the State Insurance Regulatory Authority (SIRA) to maintain the Council's Workers Compensation Insurers Licence (96%)	Business Assurance & Risk	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.2.1.07	Deliver trusted legal guidance and manage external legal providers to ensure accountable, compliant and community-focused governance	Business Assurance & Risk		✓	✓	✓
4.2.1.08	Review Council services to ensure that delivery is effective, efficient and aligned with Council's long-term strategic direction, by undertaking reviews of holiday parks, aquatics & leisure, and customer experience.	Corporate Performance & Reporting	✓	✓	✓	✓
4.2.1.09	Conduct a comprehensive review to ensure that the service levels for Works & Services align with the associated budgets and resources Measure (target) *Complete a service level review for Works and Services which clarifies the relationship between resources, budget and asset management expectations (100%)	Works & Services		✓		

Priority Area

4.3. Effective collaboration and engagement

Outcomes:

- Council collaborates with businesses, government organisations and the community to improve our City
- People help shape their community and feel responsible for it.

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.3.1 - Develop community trust and respect through transparent interactions and reporting						
4.3.1.01	Provide consistent and responsive customer service to the community when interacting with Council via phone, digital and in person Measure (target) * Calls to the Contact Centre answered within 60 seconds (<60) * Percentage of customer enquiries resolved at first point of contact (80%)	Customer & Community Services	✓	✓	✓	✓
4.3.1.02	Monitor and act on customer service feedback, identifying and implementing process improvements to reduce pain points and enhance the customer experience across Council's services Measure (target) * Measure quality of customer service provided through customer satisfaction (CSAT) (85%)	Customer & Community Services	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.3.1.03	Produce written and visual content that is informative and accessible to its target audience Measure (target) * Develop communication and marketing plans that are tailored to meet the needs of the audience (100%) * Ensure all communication materials developed are clear, consistent, relevant and accessible (100%)	Communication & Community Engagement	✓	✓	✓	✓
4.3.1.04	Optimise communication channels to directly reach target audiences and meet their needs Measure (target) * Maintain Council websites and regularly review content to enhance user experience and accessibility (100%)	Communication & Community Engagement	✓	✓	✓	✓
4.3.1.05	Provide accurate and timely information to promote activities, programs and policies of Council Measure (target) * Number of media releases issued (120) * Number of social media posts (350) * Number of community design requests received and completed (400)	Communication & Community Engagement	✓	✓	✓	✓
4.3.1.06	Proactively respond to misinformation and provide factual information on all media platforms Measure (target) * Responses to information requests from journalists (100%)	Communication & Community Engagement	✓	✓	✓	✓

Ref.	Delivery Program Strategy / Operational Plan Action	Responsibility	25/26	26/27	27/28	28/29
4.3.1.07	Create engaging and interesting media opportunities and events that appeal to the community and is promoted more broadly Measure (target) *Media events are held for completion of major projects (100%)	Communication & Community Engagement	✓	✓	✓	✓
4.3.1.08	Handle complaints in a fair, transparent and timely way so that community members feel heard, respected and confident that issues raised with Council are properly addressed Measure (target) *Quarterly report on Complaint Management provided to Executive Leadership Team and Audit, Risk & Improvement Committee. Annual report provided to Office of Local Government with respect to Code of Conduct complaints received about Councilllors and CEO (100%)	Business Assurance & Risk		✓	✓	✓
4.3.2 - Provide opportunities for the community to have genuine engagement on Council planning and decision making						
4.3.2.01	Provide and explain strategic planning information to our local community using Council's/NSW Government's Community Participation Plan framework and ensure appropriate consultation is undertaken Measure (target) * Number of formal strategic planning exhibitions or consultations (Count) * Number of submissions received on strategic planning consultations (Count)	Strategic Planning	✓	✓	✓	✓
4.3.2.02	Support staff to develop community engagement programs that align with the parameters set out in the Community Engagement Strategy Measure (target) * Community engagement plans developed for all consultation activities that include evaluation and reporting back to the community (100%)	Communication & Community Engagement	✓	✓	✓	✓

Shoalhaven City Council

Budget

2026-27

Statement of *revenue policy*

Shoalhaven City Council's Revenue Policy is developed in response to its legislative reporting requirements under the Local Government Act 1993. This Policy provides the community with an indication of the type and breakdown of revenue sources available to Council to support its Operational Plan, along with the principles, policies and details of these revenue and funding sources to be adopted and applied for the year. It encompasses the detailed budget of income and expenditure for the year.

The main sources of generated income are:

- Rates;
- Annual charges;
- User charges and fees;
- Interest on investments; and
- Fines.

The main sources of non-revenue funding are:

- Borrowings; and
- Reserves.

Council also receives significant levels of revenue from State and Federal Government in the form of grants and subsidies.

Council's Revenue Policy comprises the following elements:

1. Estimated income and expenditure
2. Ordinary rates and special rates
3. Annual charges, special charges and fees (refer Part 1 and Part 2 Fees & Charges)
4. Pricing methodology
5. Proposed borrowings

Permissible increases in rates revenue are determined by the Independent Pricing & Regulatory Tribunal (IPART) through two distinct processes; the industry standard rate peg and/or a council Special Variation. Following recent review of the rate peg methodology, IPART now considers changes to base costs for council groups, a productivity factor, a population factor for each council, and an Emergency Services Levy (ESL) factor, in determining the annual rate peg for each council. IPART has determined a rate peg of 3.1% for Shoalhaven for 2026/27.

Council proposes to increase rates by the IPART approved rate peg of 3.1% for 2026/27.
The major assumptions included in the 2026/27 budget estimates are:

Rate Increase	3.1% increase
Financial Assistance Grant	3.1% increase
User Charges & Fees	6% (non-statutory fees only)
Interest on Investments	5%
Employee Costs	4% increase - determined by Local Government Awards
On-Costs	33.5%
Materials and Contracts *	5%
Electricity Costs	6.63%
Other Expenses	3.1%

*Materials and Contracts has been increased due to the impact of fuel costs in accordance with MIN26.146

Rating Structure - *ordinary rates and special rates*

Rates are a form of local taxation levied against land calculated using the assigned land value of that land, used to fund the general activities of Council that are not funded by specific fees and charges. All rateable land is categorised within one of the four following categories (or sub-category) prior to rates being levied, as per the Local Government Act 1993 (the LG Act).

- Residential
- Business
- Farmland
- Mining

In addition to the categories, the LG Act also sets strict circumstances whereby sub-categories may be established, e.g. a centre of activity for the Business category, or by intensity of farming for the Farmland category.

In determining its rating structure, Council considers equity amongst ratepayers within the local government area. In setting its 2026/27 rating structure Council considered the rating options available under the LG Act, as follows:

- An ad valorem amount (which may be subject to a minimum rate amount) or
- A base amount to which an ad valorem amount is added.

For 2026/27 Council will maintain its existing method of rating, being ad valorem plus a fixed base charge for all categories except Business Ordinary. The use of a fixed base amount is considered an equitable method of rating whereby landowners pay a reasonable amount towards the core services provided by Council, regardless of the land value on their individual property.

The ad valorem rate component (rate-in-the-dollar) determines the residual rating outcome for each rating category and sub-category, calculated using the property's land valuation.

Land Valuations

The land valuation for each property is determined by the NSW Valuer General (VG) and each local government area in NSW is revalued at least every three years. In 2026/27 Council will levy rates using recently received 2025 base dated land values. Landowners throughout the Shoalhaven City will receive a Notice of Valuation from the NSW Valuer General advising of their 2025 land value by late April 2026. As per advice to Council from the Valuer General, the 2025 land values will be used for two rating years (instead of the typical three) for rating years 2026/27 and 2027/28. This is due to the VG's revaluation program being recalibrated across the state, which has Council scheduled to receive new land values again in two years' time for base date 2027, which will be first used for rating purposes in 2028/29 and again in 2029/30 and 2030/31. While the VG values land annually, councils are only provided and are permitted to use the values for rating as per the established schedule for local government.

The 2025 land value revaluation for Shoalhaven City has seen an overall reduction of land value for the city, with a significant >14% reduction in Residential land values, when compared to the formerly used 2022 land values. Rural properties have also reduced >17% on average, while business land values on average did not reduce – commercial property values increased slightly >3%, while land values for industrial properties increased >13%.
As Council's annual rating income is capped by the rate-peg of 3.1% in 2026/27, changed land values (increases and decreases) will not change Council's total rates income. The shifted land values will however lead to a redistribution of rates between ratepayers in 2026/27.

Ordinary rates

In 2026/27 Council will maintain the same rating structure as last year except for one crucial change applying to business ratepayers in both the Business Nowra [CBD] sub-category and the Business Commercial/Industrial sub-category. This change does not impact ratepayers in any other category.

In 2026/27, as part of a phased approach towards the eventual repeal of the Business Nowra CBD sub-category, Council will to maintain the same amount of total rates from the properties within the defined Business Nowra [CBD] sub-category area as was levied last year 2025/26, and spread the value of the 3.1% rate-peg annual increase for this area across the ratepayers in the Business Commercial/Industrial category, i.e. no annual increase to the total yield from the Business Nowra [CBD] category and add the 3.1% increase component for the CBD sub-category (of approximately $59,818) to the total yield of the Business Commercial/Industrial sub-category. Currently there are 380 ratepayers in the Nowra [CBD] sub-category while there are 2,101 (5 x times more) ratepayers in the Business Commercial/Industrial sub-category.

This first step towards harmonising rates paid by the Business Nowra [CBD] sub-category acknowledges the historical situation where business ratepayers in Nowra CBD have paid significantly higher business rates than similar business properties across Shoalhaven City for many years. Overtime however, circumstances have evolved within Nowra's CBD in relation to multiple factors including service provision from Council and also shifting consumer and economic trends, which when taken together reveal an inequity within Council's long-standing rating structure.

It is important to note that in the first rating year following the receipt of new land values, the total rates income for each category is redistributed amongst all properties within each category relative to the shift between the former land value to the latest land value for each property. While Council's total rates income is not affected by shifts in the underlying land values, the subsequent rates redistribution that does occur acts to obscure the ability for individual ratepayers to make clear rates comparisons between 2025/26 and 2026/27. Put simply many ratepayers across Shoalhaven City will be levied rates in 2026/27 that will exceed the 3.1% rate-peg increase, while conversely many properties will be levied comparatively less rates than levied last year.

For the remaining categories, the rating structure in 2026/27 will include a flat base amount of $863, with the exception of the Residential – Non-Urban category which has a base of $45, the Farmland category which has a base of $1,179, the Farmland – Dairy Farmers sub-category which has a base amount of $1,331 and Business – Ordinary category which does not have a base amount and is subject to an ad valorem rate in the dollar levied on the value of the property supplied by the NSW Valuer General. Business. Ordinary rates are levied on parcels of land held by the Crown and categorised as Business Ordinary (i.e., Crown leases such as permissive occupancies, jetties, slipways, moorings, pastoral leases, etc.).

The following rates will apply for 2026/27, in respect of each category of ordinary rate levied by Council:

- Residential: Will be levied a base amount of $863 and an ad valorem rate of 0.135210 cents in the $ for Residential Rates and a base amount of $45 and an ad valorem of 0.135210 cents in the $ for Residential Non-Urban Rates.
- Farmland:
  - The rates for Farmland will be levied a base amount of $1,179 and an ad valorem rate of 0.09790 cents in the $.
  - The rates for Farmland – Dairy Farmers will be levied a base amount of $1,331 and an ad valorem rate of 0.04880 cents in the $.
- Business: All sub-categories will utilise the same base amount of $863, excluding Business Ordinary, where no base amount is applied given the type of properties within this category. However, different ad valorems are applied, relative to the level of service provision, and respective land values for major retail site specific sub-categories.
  - Business - Ordinary 0.262630 cents in the $.
  - Business - Nowra Business rates (CBD) is 0.5530 cents in the $.
  - Business - Commercial/Industrial is 0.20310 cents in the $.
  - Business - Major Retail Centre – Nowra 0.776900 cents in the $.
  - Business - Major Retail Centre – Vincentia 0.46190 cents in the $.

Council's 2026/27 Rating Structure - Ordinary Rates

Table 1: Council's 2026/27 ordinary rating structure is shown in the following table.

Category	Sub-Category	No. of Rateable properties	Land Value (2025 LV)	Average land value	Ad valorem (c in $)	Base Amount ($)	Base Rate %age	Ad Valorem Yield ($)	Base Rate Yield ($)	Total Rate Yield ($)
Residential	Ordinary Residential Rates (less CA's)	57,245.29	36,638,456,331	640,026	0.135210	863.00	49.93%	49,538,857	49,402,685	98,941,542
Residential	Residential Non Urban Rates	915	70,868,040	77,451	0.135210	45.00	30.06%	95,821	41,175	136,996
Farmland	Ordinary Farmland Rates	616	1,506,135,000	2,445,024	0.097900	1,179.00	33.00%	1,474,506	726,264	2,200,770
Farmland	Farmland Rates - Dairy Farmers	138	377,241,000	2,733,630	0.048800	1,331.00	49.94%	184,094	183,678	367,772
Business	Business Ordinary Rates	148	3,213,820	21,715	0.262630	-		8,440	-	8,440
Business	Business Nowra Rates	380	289,556,800	761,992	0.553000	863.00	17.00%	1,601,249	327,940	1,929,189
Business	Business Commercial / Industrial Rates	2,260	1,854,307,122	820,490	0.203100	863.00	34.12%	3,766,098	1,950,380	5,716,478
Business	Business - Major Retail Centre - Nowra	1	11,600,000	11,600,000	0.776900	863.00	0.95%	90,120	863	90,983
Business	Business - Major Retail Centre - Vincentia	1	10,100,000	10,100,000	0.461900	863.00	1.82%	46,652	863	47,515
Total		61,704.29	40,761,478,113					56,805,837	52,633,848	109,439,685

Special Rate Variations

While Council remains subject to the 3.1% rate-peg increase for 2026/27. Council has two concurrent Special Rate Variation (SRV) income sources active within the 2026/27 budget. These arise from the 2018 IPART determination, outlined in Table A, and the 2025 IPART determination, outlined in Table B below.

For each special rate variation, Council proposed a specific program of expenditure to IPART at the time of application. The approvals issued by IPART require Council to plan and allocate expenditure for the additional revenue generated and to report on both proposed and actual expenditure, including any variances, for a period of ten years following the approval date for each SRV.

2018 IPART Determination

Allocation of special rate variation additional income for the special variation approved by IPART in May 2018, varies from the original application in 2026/27 for the following reasons.

1. The total is higher due to
   * Annual rates growth exceeding the growth assumed at the time of the original SRV application, and
   * Quarter 3 carry forwards from FY2025/26
2. Council has continued to maintain a diversion from capital to fund necessary road maintenance and operational costs as adopted in previous budgets.

2026/27 is the ninth expenditure/reporting year for the 2018 SRV approval.

TABLE A - 2018 IPART SRV Determination

	IPART determination for 2026/27	2026/27 Special Rates Levied
Borrowing cost - Verons Estate infrastructure	49,878	49,878
Allow Council to cover the cost of existing service levels	171,655	5,120,548
Fund new/enhanced service levels (i.e. sustainability program)		
Additional Maintenance - Roads	731,041	3,001,607
Additional Maintenance - Buildings	243,680	254,980
Additional Maintenance - Parks and Reserves	243,680	254,980
Additional Operations	2,436,806	2,549,782
Capital Expenses		
Roads and Transport Renewals	7,785,620	3,959,021
Sports Grounds Upgrades	609,203	0
Buildings Renewals	3,247,296	1,457,905
Bridges	0	1,180,821
Loan Repayments		
Principal Repayments - Verons Estate infrastructure	99,103	99,103
Total:	**15,617,964**	**17,928,625**

2025 IPART Determination

Allocation of special rate variation income related to the SRV approved by IPART in May 2025 varies from the original application in 2026/27 for the following reason.

1. The overall total is higher as a result of carry forwards from FY25/26.

2. Excluding carry forwards the allocation of SRV for FY26/27 is lower due to the rates growth being lower than projected in the original SRV application. 2026/27 is the second expenditure/reporting year for the 2025 SRV approval.

3. The original SRV application was for general use on capital renewal works, the FY2026/27 allocation has been broken out into more defined areas of capital renewal works.

TABLE B: 2025 IPART SRV Determination

	IPART determination for 2026/27	**2026/27 Special Rates Levied**
Capital Renewals	7,978,277	
Roads and Transport Renewals		2,368,730
Mechanical Service Renewals		7,079
Buildings Renewals		3,427,634
Stormwater Renewals		1,171,000
Buildings Renewals		65,948
Bridges Renewals		750,000
Public Amenities Renewals		250,000
Total:	**7,978,277**	**8,040,391**

Special rates

Sussex Inlet CBD Promotion

Council levies a special rate for the promotion of Sussex Inlet, pursuant to Section 495 of the Local Government Act 1993.
The structure of this special rate is an ad valorem rate only, levied on the land value of each rateable property, as supplied by the NSW Valuer General.
The Sussex Inlet special rate applies to all properties within the Sussex Inlet area categorised as Business for rating purposes.

Resolving Small Lot Rural Subdivisions (Paper Subdivisions)

Council also levies a number of special rates, pursuant to Section 495 of the Local Government Act 1993, on all small lot rural subdivisions (Residential Non-Urban rating category), which in Council's opinion benefit from rezoning investigations, road design and construction works. These include special rates for Veron's Estate (with and without dwelling entitlement) and Nebraska Estate road construction.

In respect of each Special Rate levied by Council, the following table shows special rates for 2026/27.

Category	Sub-Category	No. of Rateable properties	"Land Value (2025 LV)"	Average land value	"Ad valorem (c in $)"	Base Amount ($)	Base Rate %age	Ad Valorem Yield ($)	Base Rate Yield ($)	Total Rate Yield ($)
Residential	Verons Road Upgrade Special Rate - Dwelling Potential (commenced 1 July 2017)	22	16,216,000	737,091	0.363020	2,674	49.98%	58,867	58,828	117,695
Residential	Verons Road Upgrade Special Rate - No Dwelling Potential (commenced 1 July 2017)	10	4,315,000	431,500	0.069290	297	49.83%	2,990	2,970	5,960
Residential	Nebraska Road Construction Special Rate	24	4,276,000	178,167	0.067810	119	49.62%	2,900	2,856	5,756
Business	Sussex Area Special Rates	95	77,604,494	816,889	0.027400	-	-	21,264	-	21,264
Total		151	102,411,494					86,020	64,654	150,675

Variations to rate revenue

The budget estimates of rate revenue for 2026/27 comply with the relevant provisions of the Local Government (General) Regulation 2021, NSW Local Government Act 1993, IPART Instruments and the Office of Local Government Council Rating and Revenue Raising Manual. Variations will occur throughout the budget year between the estimated rate revenue and the actual income received. Reasons for these variations include:

- Properties being withheld from rating, pending revised valuation particulars from the NSW Valuer General (VG). This occurs when properties are subdivided and new valuation particulars are provided for the newly created lots. This usually results in an increase in the valuation base for the following year.
- Cancellation of land value for Commonwealth or State-owned land – previously valued lands that are outside of a council's scope of rating.
- Adjustments to rates following altered valuations supplied by the VG, on the basis of successful objection or VG reascertainment of land value.
- Part year (pro-rata) adjustments to rating of newly created lots throughout the year. Council pro-rata rates newly created lots from the 1st day of the subsequent financial quarter following subdivision.
- Properties being rated for previous years upon receipt of new valuation particulars. Council's ability to rate is contingent upon the VG's supply of respective land valuations. This may result in some properties not being rated for a particular year until subsequent rating periods. This artificially inflates the rating revenue received for the year in which the rates are actually levied.
- Previously non-rateable properties becoming rateable during the year.

Ex-Gratia Rates and charges

Council may levy and receive voluntary payments, equivalent to rates, from landowners within the LGA who are not legally required to pay rates as per the provisions of the Local Government Act, 1993. These properties will also be subject to relevant Council charges, e.g. waste, water, and sewer. In such cases the land associated with these properties is not typically valued by the Valuer General, e.g. land owned by the Commonwealth of Australia.

Annual charges

In addition to rates, Council also charges various charges via the annual Rate Notice.

Domestic Waste Management
Council levies annual Domestic Waste Management Charges as per sections 496 and 501 of the Local Government Act 1993. These charges appear as a separate charge on rates notices for applicable properties. Refer to Fees & Charges Part 1 for further details of 2026/27 proposed charges.

Onsite Sewer Management
Council levies annual charges for Onsite Sewer Management as per Section 501 of the Local Government Act 1993. These charges appear as a separate charge on rates notices for applicable properties. Refer to Fees & Charges Part 2 for further details of 2026/27 proposed charges.

Effluent Removal
Council levies annual charges for Effluent Removal as per Section 501 of the Local Government Act 1993. These charges appear as a separate charge on rates notices for applicable properties. Refer to Fees & Charges Part 2 for further details of 2026/27 proposed charges.

Water and Sewer
Shoalhaven Water levies special charges associated with the supply of Water & Sewer services as per sections 501 and 502 of the Local Government Act 1993. These charges appear separately on quarterly Water Accounts for applicable properties. Refer to Fees & Charges Part 1 for further details of 2026/27 proposed charges.

Stormwater management charge

Council levies a Stormwater Management Service charge as per section 496A of the Local Government Act 1993, to establish a sustainable funding source for providing improved stormwater management across the Shoalhaven. These charges appear as a separate charge on rates notices for applicable properties, charged at $25 per eligible property, and $12.50 for strata properties. These charges have remained unchanged for many years.

The Stormwater Management Services Charge will be spent on the following projects	Funding Sources			
Proposed Drainage Projects	Proposed Budget	General Fund	Other	Storm Water Levy
	$'000	$'000	$'000	$'000
Southern - Pipe Inspection / Renewal / Refurbishment	10			10
Woodglen Cres, Mollymook Beach - Improve Drainage	360			360
Stormwater Condition Assesment	240	120		120
104 Douglas St - SW Pit Repair	107			107
Park Row - drainage channel - Culburra	150		55	95
Budawang Dr, Ulladulla - Pipe and Path	30			30
Stormwater Reactive Capital	587			587
Gross Pollutant Trap Renewal	100			100
Grand Total	1584	120	55	1409

Pensioner rebates

Eligible pensioners who hold a Pensioner Concession Card (PCC) and own and occupy a rateable property may be granted a pensioner concession on their Rates and Water accounts. Council provides concessions on approval and does not apply rebates retrospectively. The LG Act, provides for a pensioner rebate of up to 50 per cent of the annual aggregated ordinary rates and domestic waste management service charges, to a maximum of $250, with an additional $87.50 allowed for each Water and Sewer Availability charges, bringing the total mandatory pensioner rebate to a maximum of $425 across both Rates and Water/Sewer accounts.

Under the State's existing mandatory Pensioner Concession Scheme, the State Government reimburses the Council 55 per cent (up to $233.75 per property) of the pensioner concession, while the Council funds the remaining 45 per cent (up to $191.25 per property).

Shoalhaven City Council has approximately 10,530 properties receiving a pensioner concession, equating to approximately 18% per cent of rateable Residential properties.

Council continues to fund an additional annual rebate maximum of $30 across Rates ($10), Water ($10) and Sewer ($10) in 2026/27. This voluntary rebate is entirely funded by Council with no contribution from other levels of government.

Interest on overdue rates & charges and sundry debtors

Interest, in accordance with section 566(3) of the Local Government Act 1993, is charged on overdue Rates and Charges. The Minister for Local Government determines the maximum amount of interest on an annual basis. The interest basis is simple interest, charged at a percentage rate per annum, calculated on a daily basis. Council has the ability to waive or reduce interest for the ratepayers who make application for assistance under Council's hardship provisions and/ or in extenuating circumstances.

As per Council Policy POL22/88 Revenue - Overdue Interest Rate, Council will apply the maximum rate of 9.5% per annum, as determined by the Minister for 26/27.

Sundry debts greater than 90 days may incur interest charges at the same rate which is applicable to overdue rates and charges.

Pricing methodology

Under the principle of "user pays", fees are introduced to offset the cost-of-service provision or, in the case of commercial activities, to realise a reasonable rate of return on assets employed by Council to support the provision of services and to alleviate the burden that would otherwise be unfairly placed upon ratepayers.

Council has given due consideration to the following factors in determining the appropriate price for each fee:

- Cost of providing the service
- Whether the goods or services are supplied on a commercial basis
- Importance of the service to the community
- Capacity of the user to pay
- Impact of the activity on public amenity
- Competitive market prices
- Prices dictated by legislation

In accordance with Section 608 of the Local Government Act 1993, Shoalhaven City Council determines fees and charges based on the following pricing methodologies:

- Full cost recovery - Recovery of all direct and overhead costs associated with providing a service. This includes employee benefits, other direct expenses and overheads.
- Subsidised / Partial cost recovery - Council recovers less than full cost for reasons of community obligation, legislated limits on charging, etc.
- Rate of return - Council recovers the full cost of providing the service/activity plus a profit margin.
- Market - Price of the service determined by investigating alternative prices of surrounding service providers.
- Statutory - Price of the service is determined by legislation and may or may not recover full cost.

Proposed borrowings

Council intends to commence design work on the Sanctuary Point Library in the 2026-27 financial year and is proposing a post-exhibition adjustment to the budget to include $1m of borrowings to fund these costs.

Income Statement - Consolidated	Estimated Result for the year ending 30 June		
	2026/27	2027/28	2028/29
	$'000	$'000	$'000
Income from Continuing Operations			
Revenue:			
Rates and Annual Charges	227,356	239,375	247,719
User Charges and Fees	127,203	134,801	139,444
Interest and Investment Revenue	14,201	14,710	15,234
Other Revenues	4,966	5,115	5,269
Grants and Contributions provided for Operating Purposes	21,874	20,948	21,257
Grants and Contributions provided for Capital Purposes	45,398	45,620	31,795
Other Income:			
Net Gains from the disposal of assets	3,112	0	0
Total Income from Continuing Operations	**444,110**	**460,569**	**460,718**
Expenses from Continuing Operations			
Employee Benefits and On-Costs	131,079	135,373	140,774
Borrowing Costs	5,096	4,309	3,784
Materials and Contracts	120,190	123,342	128,404
Depreciation and Amortisation	116,835	122,677	128,811
Other Expenses	20,501	21,117	21,749
Net Losses from the disposal of assets	1,500	0	0
Total Expenses from Continuing Operations	**395,201**	**406,818**	**423,522**
Net Operating Result	**48,909**	**53,751**	**37,196**
Net Operating Result before grants and contributions provided for capital purposes	**3,511**	**8,131**	**5,401**

Statement of Financial Position - Consolidated	Estimated Result for the year ending 30 June		
	2026/27	2027/28	2028/29
	$'000	$'000	$'000
ASSETS			
Current Assets			
Cash and Cash Equivalents	52,215	58,491	60,268
Investments	210,935	203,091	188,091
Receivables	42,096	42,096	42,096
Inventories	3,216	2,149	2,149
Other	2,027	2,027	2,027
Non-current Assets Classified as 'Held for Sale'	6,000	8,724	6,000
Total Current Assets	**316,488**	**316,578**	**300,631**
Non-Current Assets			
Investments	3,156	0	0
Receivables	15	15	15
Inventories	4,051	6,000	0
Infrastructure, Property, Plant & Equipment	4,915,444	5,102,602	5,306,462
Investment Property	3,620	3,620	3,620
Intangible Assets	1,087	1,087	1,087
Right of use assets	7	7	7
Other	2,750	2,750	2,750
Total Non-Current Assets	**4,930,131**	**5,116,081**	**5,313,941**
TOTAL ASSETS	**5,246,619**	**5,432,659**	**5,614,572**
LIABILITIES			
Current Liabilities			
Payables	33,083	33,083	33,083
Income received in advance	0	0	0
Contract liabilities	38,868	38,868	38,868
Lease liabilities	8	8	8
Borrowings	16,476	15,857	15,918
Employee benefit provision	33,065	33,065	33,065
Provisions	1,737	1,737	1,737
Total Current Liabilities	**123,237**	**122,618**	**122,679**
Non-Current Liabilities			
Payables	0	0	0
Lease liabilities	0	0	0
Borrowings	97,255	82,798	74,580
Employee benefit provision	1,202	1,202	1,202
Provisions	12,039	12,039	12,039
Total Non-Current Liabilities	**110,496**	**96,039**	**87,821**
TOTAL LIABILITIES	**233,733**	**218,657**	**210,500**
NET ASSETS	**5,012,886**	**5,214,002**	**5,404,072**
EQUITY			
Retained Earnings	2,002,807	2,056,459	2,093,451
Revaluation Reserves	3,010,079	3,157,543	3,310,621
TOTAL EQUITY	**5,012,886**	**5,214,002**	**5,404,072**

	Estimated Result for the year ending 30 June		
	2026/27	2027/28	2028/29
Statement of Cash Flows - Consolidated	$'000	$'000	$'000
Cash Flows from Operating Activities			
Receipts:			
Rates and Annual Charges	227,356	239,375	247,719
User Charges and Fees	127,203	134,801	139,444
Interest and Investment Revenue	14,201	14,710	15,234
Grants and Contributions	67,271	66,568	53,052
Other Revenues	4,966	5,115	5,269
Internal Revenue	0	0	0
Payments:			
Employee Benefits and On-Costs	(131,079)	(135,373)	(140,774)
Borrowing Costs	(5,096)	(4,309)	(3,784)
Materials and Contracts	(120,190)	(123,342)	(128,404)
Waste Levy	(15,073)	(15,525)	(15,991)
Other Expenses	(5,428)	(5,591)	(5,758)
Internal Expenses	0	0	0
Net Cash Provided from Operating Activities	**164,131**	**176,429**	**166,007**
Cash Flows from Investing Activities			
Receipts:			
Sale of Investment Securities	8,000	31,000	30,000
Sale of Investment Property	0	0	0
Sale of Real Estate	14,491	6,000	8,724
Sale of Infrastructure, Property, Plant & Equipment	2,900	2,900	2,900
Sale of Interest in Joint Venture & Associates	0	0	0
Other	0	0	0
Payments:			
Purchase of Investment Securities	(58,000)	(20,000)	(15,000)
Purchase of Investment Property	0	0	0
Purchase of Infrastructure, Property, Plant & Equipment	(139,031)	(174,877)	(182,493)
Purchase of Real Estate Assets	0	0	0
Purchase of Interest in Joint Ventures & Associates	0	0	0
Deferred Debtors & Advances Made	0	0	0
Net Cash Provided from Investing Activities	**(171,640)**	**(154,977)**	**(155,869)**
Cash Flows from Financing Activities			
Receipts:			
Proceeds from Borrowings & Advances	1,000	1,400	7,700
Other Financing Activity Receipts	0	0	0
Payments:			
Repayment of borrowings & Advances	(28,772)	(16,476)	(15,857)
Repayment of Finance Lease Liabilities	0	0	0
Other Financing Activity Payments	0	(100)	(204)
Net Cash Provided from Financing Activities	**(27,772)**	**(15,176)**	**(8,361)**
Net Increase/(Decrease) in Cash & Cash Equivalents	**(35,281)**	**6,276**	**1,777**
Plus: **Cash & Equivalents - beginning of year**	**87,496**	**52,215**	**58,491**
Cash & Equivalents - end of year	**52,215**	**58,491**	**60,268**

Income Statement - General Fund	Estimated Result for the year ending 30 June		
	2026/27	2027/28	2028/29
	$'000	$'000	$'000
Income from Continuing Operations			
Revenue:			
Rates and Annual Charges	148,532	154,036	158,755
User Charges and Fees	85,224	88,119	90,772
Interest and Investment Revenue	11,459	11,805	12,162
Other Revenues	4,884	5,031	5,181
Internal Revenue	75,277	77,789	80,156
Grants and Contributions provided for Operating Purposes	21,806	20,914	21,257
Grants and Contributions provided for Capital Purposes	41,373	41,394	27,357
Other Income:			
Net Gains from the disposal of assets	3,112	0	0
Total Income from Continuing Operations	**391,667**	**399,088**	**395,640**
Expenses from Continuing Operations			
Employee Benefits and On-Costs	104,445	107,674	111,967
Borrowing Costs	2,639	2,064	1,736
Materials and Contracts	96,655	99,313	103,413
Depreciation and Amortisation	73,706	77,392	81,261
Other Expenses	20,386	20,998	21,627
Internal Expenses	65,006	66,631	68,767
Net Losses from the disposal of assets	0	0	0
Total Expenses from Continuing Operations	**362,837**	**374,072**	**388,771**
Net Operating Result	**28,830**	**25,016**	**6,869**
Net Operating Result before grants and contributions provided for capital purposes	**(12,543)**	**(16,378)**	**(20,488)**

Statement of Financial Position - General Fund	Estimated Result for the year ending 30 June		
	2026/27	2027/28	2028/29
	$'000	$'000	$'000
ASSETS			
Current Assets			
Cash and Cash Equivalents	23,873	30,599	32,023
Investments	133,679	122,394	92,394
Receivables	28,612	28,612	28,612
Inventories	2,406	1,339	1,339
Other	1,951	1,951	1,951
Non-current Assets Classified as 'Held for Sale'	6,000	8,724	6,000
Total Current Assets	**196,521**	**193,619**	**162,319**
Non-Current Assets			
Investments	1,715	0	0
Receivables	15	15	15
Inventories	4,051	6,000	0
Infrastructure, Property, Plant & Equipment	3,361,523	3,479,593	3,624,382
Investment Property	3,620	3,620	3,620
Intangible Assets	257	257	257
Right of use assets	7	7	7
Other	2,750	2,750	2,750
Total Non-Current Assets	**3,373,938**	**3,492,242**	**3,631,031**
TOTAL ASSETS	**3,570,459**	**3,685,861**	**3,793,350**
LIABILITIES			
Current Liabilities			
Payables	28,232	28,232	28,232
Income received in advance	0	0	0
Contract liabilities	24,806	24,806	24,806
Lease liabilities	8	8	8
Borrowings	11,861	11,468	11,163
Employee benefit provision	33,065	33,065	33,065
Provisions	1,737	1,737	1,737
Total Current Liabilities	**99,709**	**99,316**	**99,011**
Non-Current Liabilities			
Payables	0	0	0
Lease liabilities	0	0	0
Borrowings	44,054	33,986	30,523
Employee benefit provision	1,202	1,202	1,202
Provisions	12,039	12,039	12,039
Total Non-Current Liabilities	**57,295**	**47,227**	**43,764**
TOTAL LIABILITIES	**157,004**	**146,543**	**142,775**
NET ASSETS	**3,413,455**	**3,539,318**	**3,650,575**
EQUITY			
Retained Earnings	1,227,331	1,252,348	1,259,217
Revaluation Reserves	2,186,124	2,286,970	2,391,358
TOTAL EQUITY	**3,413,455**	**3,539,318**	**3,650,575**

Statement of Cash Flows - General Fund	Estimated Result for the year ending 30 June		
	2026/27	2027/28	2028/29
	$'000	$'000	$'000
Cash Flows from Operating Activities			
Receipts:			
Rates and Annual Charges	148,532	154,036	158,755
User Charges and Fees	85,224	88,119	90,772
Interest and Investment Revenue	11,459	11,805	12,162
Grants and Contributions	63,178	62,308	48,614
Other Revenues	4,884	5,031	5,181
Internal Revenue	75,277	77,789	80,156
Payments:			
Employee Benefits and On-Costs	(104,445)	(107,674)	(111,967)
Borrowing Costs	(2,639)	(2,064)	(1,736)
Materials and Contracts	(96,655)	(99,313)	(103,413)
Waste Levy	(15,073)	(15,525)	(15,991)
Other Expenses	(5,313)	(5,472)	(5,636)
Internal Expenses	(65,006)	(66,631)	(68,767)
Net Cash Provided from Operating Activities	**99,423**	**102,409**	**88,130**
Cash Flows from Investing Activities			
Receipts:			
Sale of Investment Securities	0	13,000	30,000
Sale of Investment Property	0	0	0
Sale of Real Estate	14,491	6,000	8,724
Sale of Infrastructure, Property, Plant & Equipment	1,890	1,890	1,890
Sale of Interest in Joint Venture & Associates	0	0	0
Other			
Payments:			
Purchase of Investment Securities	(38,000)	0	0
Purchase of Investment Property	0	0	0
Purchase of Infrastructure, Property, Plant & Equipment	(80,219)	(106,112)	(123,553)
Purchase of Real Estate Assets	0	0	0
Purchase of Interest in Joint Ventures & Associates	0	0	0
Deferred Debtors & Advances Made	0	0	0
Net Cash Provided from Investing Activities	**(101,838)**	**(85,222)**	**(82,939)**
Cash Flows from Financing Activities			
Receipts:			
Proceeds from Borrowings & Advances	1,000	1,400	7,700
Other Financing Activity Receipts	0	0	0
Payments:			
Repayment of borrowings & Advances	(23,951)	(11,861)	(11,468)
Repayment of Finance Lease Liabilities	0	0	0
Other Financing Activity Payments	0	0	0
Net Cash Provided from Financing Activities	**(22,951)**	**(10,461)**	**(3,768)**
Net Increase/(Decrease) in Cash & Cash Equivalents	**(25,366)**	**6,726**	**1,423**
Plus: **Cash & Equivalents - beginning of year**	**49,239**	**23,873**	**30,599**
Cash & Equivalents - end of year	**23,873**	**30,599**	**32,023**

	Reserve Balances for the year ending 30 June		
	2026/27	2027/28	2028/29
General Fund Restricted	$'000	$'000	$'000
Estimated Reserve Balances			
Externally Restricted			
Developer Contributions	33,282	29,300	25,508
Grants	16,324	16,323	16,323
Loans	3,931	1,658	28
Self Insurance	7,879	7,879	7,879
Special Rates Variation	115	89	171
Stormwater Levy	1	7	19
Waste Disposal	19,491	17,822	22,274
	81,023	**73,078**	**72,201**
Internally Restricted			
Arts Collection	18	18	18
Cemeteries	101	123	145
Coastal Management & Infrastructure	719	721	832
Committed Capital Works	1,434	1,434	1,434
Critical Asset Compliance	0	0	0
Dog Off Leash Area Reserve	110	139	167
Economic Development Projects	388	388	388
Employee Leave Entitlement	5,880	5,880	5,880
Financial Assistance Grant	8,116	8,116	8,116
Financial Sustainability Review savings	0	0	0
General Insurance	413	647	888
Industrial Land Development	0	0	0
Jetty Licensing	19	19	19
Plant Replacement	3,449	1,842	87
Developer Contributions Recoupment	6,726	7,968	9,616
Sporting Facilities	170	214	259
Strategic Projects	0	0	0
Property	80	80	80
Southern Water Services	503	503	503
Revolving Energy	159	517	872
River Foreshore Development	916	916	916
Deposits, retentions and bonds	4,542	4,542	4,542
	33,743	**34,067**	**34,762**
	114,766	**107,145**	**106,963**
Net Cash Movement From / (To) Reserves	**(16,011)**	**(7,621)**	**(182)**

Income Statement - Water Fund	Estimated Result for the year ending 30 June		
	2026/27	2027/28	2028/29
	$'000	$'000	$'000
Income from Continuing Operations			
Revenue:			
Rates and Annual Charges	10,725	11,797	12,481
User Charges and Fees	36,672	40,338	42,194
Interest and Investment Revenue	3,497	3,583	3,670
Other Revenues	67	69	72
Internal Revenue	4,567	4,704	4,845
Grants and Contributions provided for Operating Purposes	34	17	0
Grants and Contributions provided for Capital Purposes	2,000	2,100	2,205
Other Income:			
Net Gains from the disposal of assets	0	0	0
Total Income from Continuing Operations	**57,562**	**62,608**	**65,467**
Expenses from Continuing Operations			
Employee Benefits and On-Costs	10,883	11,318	11,771
Borrowing Costs	0	0	0
Materials and Contracts	9,497	9,584	9,975
Depreciation and Amortisation	20,182	21,191	22,251
Other Expenses	50	52	53
Internal Expenses	7,999	8,241	8,491
Net Losses from the disposal of assets	1,000	0	0
Total Expenses from Continuing Operations	**49,611**	**50,386**	**52,541**
Net Operating Result	**7,951**	**12,222**	**12,926**
Net Operating Result before grants and contributions provided for capital purposes	**5,951**	**10,122**	**10,721**

Statement of Financial Position - Water Fund	Estimated Result for the year ending 30 June 2026/27 $'000	2027/28 $'000	2028/29 $'000
ASSETS			
Current Assets			
Cash and Cash Equivalents	17,238	16,124	17,737
Investments	55,593	76,630	91,630
Receivables	5,699	5,718	5,539
Inventories	810	810	810
Other	67	67	67
Non-current Assets Classified as 'Held for Sale'	0	0	0
Total Current Assets	**79,407**	**99,349**	**115,783**
Non-Current Assets			
Investments	1,037	0	0
Receivables	565	193	0
Inventories	0	0	0
Infrastructure, Property, Plant & Equipment	619,432	629,915	643,654
Investment Property	0	0	0
Intangible Assets	323	323	323
Right of use assets	0	0	0
Total Non-Current Assets	**621,357**	**630,431**	**643,977**
TOTAL ASSETS	**700,764**	**729,780**	**759,760**
LIABILITIES			
Current Liabilities			
Payables	2,617	2,617	2,617
Income received in advance	0	0	0
Contract liabilities	975	975	975
Lease liabilities	0	0	0
Borrowings	0	0	0
Employee benefit provision	0	0	0
Provisions	0	0	0
Total Current Liabilities	**3,592**	**3,592**	**3,592**
Non-Current Liabilities			
Payables	0	0	0
Lease liabilities	0	0	0
Borrowings	0	0	0
Employee benefit provision	0	0	0
Provisions	0	0	0
Total Non-Current Liabilities	**0**	**0**	**0**
TOTAL LIABILITIES	**3,592**	**3,592**	**3,592**
NET ASSETS	**697,172**	**726,188**	**756,168**
EQUITY			
Retained Earnings	256,277	266,710	277,793
Revaluation Reserves	440,895	459,478	478,375
TOTAL EQUITY	**697,172**	**726,188**	**756,168**

Statement of Cash Flows - Water Fund	Estimated Result for the year ending 30 June 2026/27 $'000	2027/28 $'000	2028/29 $'000
Cash Flows from Operating Activities			
Receipts:			
Rates and Annual Charges	10,725	11,797	12,481
User Charges and Fees	36,672	40,338	42,194
Interest and Investment Revenue	3,497	3,583	3,670
Grants and Contributions	2,034	2,117	2,205
Other Revenues	67	69	72
Internal Revenue	4,567	4,704	4,845
Payments:			
Employee Benefits and On-Costs	(10,883)	(11,318)	(11,771)
Borrowing Costs	0	0	0
Materials and Contracts	(9,497)	(9,584)	(9,975)
Other Expenses	(50)	(52)	(53)
Internal Expenses	(7,999)	(8,241)	(8,491)
Net Cash Provided from Operating Activities	**29,133**	**33,413**	**35,177**
Cash Flows from Investing Activities			
Receipts:			
Sale of Investment Securities	0	0	0
Sale of Investment Property	0	0	0
Sale of Real Estate	0	0	0
Sale of Infrastructure, Property, Plant & Equipment	460	460	460
Sale of Interest in Joint Venture & Associates	0	0	0
Other			
Payments:			
Purchase of Investment Securities	(20,000)	(20,000)	(15,000)
Purchase of Investment Property	0	0	0
Purchase of Infrastructure, Property, Plant & Equipment	(14,525)	(13,551)	(17,552)
Purchase of Real Estate Assets	0	0	0
Purchase of Interest in Joint Ventures & Associates	0	0	0
Deferred Debtors & Advances Made	0	0	0
Net Cash Provided from Investing Activities	**(34,065)**	**(33,091)**	**(32,092)**
Cash Flows from Financing Activities			
Receipts:			
Proceeds from Borrowings & Advances	336	353	372
Other Financing Activity Receipts	0	0	0
Payments:			
Repayment of borrowings & Advances	0	0	0
Repayment of Finance Lease Liabilities	0	0	0
Other Financing Activity Payments	(1,737)	(1,789)	(1,843)
Net Cash Provided from Financing Activities	**(1,401)**	**(1,436)**	**(1,471)**
Net Increase/(Decrease) in Cash & Cash Equivalents	**(6,333)**	**(1,114)**	**1,614**
Plus: Cash & Equivalents - beginning of year	**23,571**	**17,238**	**16,124**
Cash & Equivalents - end of year	**17,238**	**16,124**	**17,737**

Income Statement - Sewer Fund	Estimated Result for the year ending 30 June 2026/27 $'000	2027/28 $'000	2028/29 $'000
Income from Continuing Operations			
Revenue:			
Rates and Annual Charges	68,099	73,542	76,483
User Charges and Fees	6,426	6,939	7,218
Interest and Investment Revenue	2,590	2,667	2,747
Other Revenues	15	15	16
Internal Revenue	2,464	2,538	2,615
Grants and Contributions provided for Operating Purposes	34	17	0
Grants and Contributions provided for Capital Purposes	2,025	2,126	2,233
Other Income:			
Net Gains from the disposal of assets	0	0	0
Total Income from Continuing Operations	**81,653**	**87,844**	**91,312**
Expenses from Continuing Operations			
Employee Benefits and On-Costs	15,751	16,381	17,036
Borrowing Costs	2,457	2,245	2,048
Materials and Contracts	14,038	14,445	15,016
Depreciation and Amortisation	22,947	24,094	25,299
Other Expenses	65	67	69
Internal Expenses	10,422	10,754	11,098
Net Losses from the disposal of assets	500	0	0
Total Expenses from Continuing Operations	**66,180**	**67,986**	**70,566**
Net Operating Result	**15,473**	**19,858**	**20,746**
Net Operating Result before grants and contributions provided for capital purposes	**13,448**	**17,732**	**18,513**

Statement of Financial Position - Sewer Fund	Estimated Result for the year ending 30 June 2026/27 $'000	2027/28 $'000	2028/29 $'000
ASSETS			
Current Assets			
Cash and Cash Equivalents	11,104	11,768	10,509
Investments	21,663	4,067	4,067
Receivables	8,138	8,138	8,138
Inventories	0	0	0
Other	9	9	9
Non-current Assets Classified as 'Held for Sale'	0	0	0
Total Current Assets	**40,913**	**23,982**	**22,723**
Non-Current Assets			
Investments	404	0	0
Receivables	0	0	0
Inventories	0	0	0
Infrastructure, Property, Plant & Equipment	934,489	993,094	1,038,425
Investment Property	0	0	0
Intangible Assets	507	507	507
Right of use assets	0	0	0
Total Non-Current Assets	**935,401**	**993,601**	**1,038,932**
TOTAL ASSETS	**976,314**	**1,017,583**	**1,061,655**
LIABILITIES			
Current Liabilities			
Payables	2,234	2,234	2,234
Income received in advance	0	0	0
Contract liabilities	13,087	13,087	13,087
Lease liabilities	0	0	0
Borrowings	4,968	4,761	4,948
Employee benefit provision	0	0	0
Provisions	0	0	0
Total Current Liabilities	**20,289**	**20,082**	**20,269**
Non-Current Liabilities			
Payables	0	0	0
Lease liabilities	0	0	0
Borrowings	53,766	49,005	44,057
Employee benefit provision	0	0	0
Provisions	0	0	0
Total Non-Current Liabilities	**53,766**	**49,005**	**44,057**
TOTAL LIABILITIES	**74,055**	**69,087**	**64,326**
NET ASSETS	**902,259**	**948,496**	**997,329**
EQUITY			
Retained Earnings	519,199	537,401	556,441
Revaluation Reserves	383,060	411,095	440,888
TOTAL EQUITY	**902,259**	**948,496**	**997,329**

Statement of Cash Flows - Sewer Fund	Estimated Result for the year ending 30 June		
	2026/27	2027/28	2028/29
	$'000	$'000	$'000
Cash Flows from Operating Activities			
Receipts:			
Rates and Annual Charges	68,099	73,542	76,483
User Charges and Fees	6,426	6,939	7,218
Interest and Investment Revenue	2,590	2,667	2,747
Grants and Contributions	2,059	2,143	2,233
Other Revenues	15	15	16
Internal Revenue	2,464	2,538	2,615
Payments:			
Employee Benefits and On-Costs	(15,751)	(16,381)	(17,036)
Borrowing Costs	(2,457)	(2,245)	(2,048)
Materials and Contracts	(14,038)	(14,445)	(15,016)
Other Expenses	(65)	(67)	(69)
Internal Expenses	(10,422)	(10,754)	(11,098)
Net Cash Provided from Operating Activities	**38,920**	**43,952**	**46,045**
Cash Flows from Investing Activities			
Receipts:			
Sale of Investment Securities	8,000	18,000	0
Sale of Investment Property	0	0	0
Sale of Real Estate	0	0	0
Sale of Infrastructure, Property, Plant & Equipment	550	550	550
Sale of Interest in Joint Venture & Associates	0	0	0
Other	0	0	0
Payments:			
Purchase of Investment Securities	0	0	0
Purchase of Investment Property	0	0	0
Purchase of Infrastructure, Property, Plant & Equipment	(44,287)	(55,213)	(41,388)
Purchase of Real Estate Assets	0	0	0
Purchase of Interest in Joint Ventures & Associates	0	0	0
Deferred Debtors & Advances Made	0	0	0
Net Cash Provided from Investing Activities	**(35,737)**	**(36,663)**	**(40,838)**
Cash Flows from Financing Activities			
Receipts:			
Proceeds from Borrowings & Advances	0	0	0
Other Financing Activity Receipts	0	0	0
Payments:			
Repayment of borrowings & Advances	(5,157)	(4,968)	(4,761)
Repayment of Finance Lease Liabilities	0	0	0
Other Financing Activity Payments	(1,608)	(1,656)	(1,706)
Net Cash Provided from Financing Activities	**(6,765)**	**(6,624)**	**(6,467)**
Net Increase/(Decrease) in Cash & Cash Equivalents	**(3,582)**	**665**	**(1,260)**
Plus: **Cash & Equivalents - beginning of year**	**14,686**	**11,104**	**11,768**
Cash & Equivalents - end of year	**11,104**	**11,768**	**10,509**

Key Performance Indicators Statement

Indicator	Target	Fund	2026/27	2027/28	2028/29
Local Government Industry Indicators					
Operating Performance Ratio	Greater than 0%	Consolidated	0.5%	2.0%	1.3%
		General	-4.5%	-4.6%	-5.6%
		Water	12.3%	16.7%	16.9%
		Sewer	17.4%	20.7%	20.8%
Own Source Operating Revenue Ratio	Greater than 60%	Consolidated	84.8%	85.5%	88.5%
		General	83.7%	84.4%	87.7%
		Water	96.5%	96.6%	96.6%
		Sewer	97.5%	97.6%	97.6%
Unrestricted Current Ratio	Greater than 1.5	Consolidated	2.31	2.39	1.79
		General	2.31	2.39	1.79
		Water	27.10	33.80	39.51
		Sewer	5.74	3.43	3.16
Debt Service Cover Ratio	Greater than 2.0	Consolidated	3.66	6.50	7.03
		General	2.28	4.53	4.73
		Water	N/a	N/a	N/a
		Sewer	5.17	6.11	6.74
Rates, Annual Charges, Interest and Extra Charges Outstanding Percentage	Less than 10%	Consolidated	7.3%	7.3%	7.4%
		General	6.3%	6.7%	7.0%
		Water	10.3%	10.3%	10.3%
		Sewer	8.9%	8.1%	7.8%
Cash Expense Cover Ratio	Greater than 3 months	Consolidated	11.00	11.01	10.11
		General	6.41	6.27	4.93
		Water	29.38	35.92	40.84
		Sewer	8.04	3.76	3.38

Asset Planning Area	2026/27 $'000	2027/28 $'000	2028/29 $'000
Bridges	1,894	3,741	6,893
Roads	36,372	58,713	63,308
Pathways	931	1,505	1,623
Carparks	487	0	0
Stormwater	3,651	4,070	7,200
Developer Contributions Projects	0	7,819	7,819
Commercial Undertakings	14,092	9,525	9,803
Buildings and Property	5,555	4,875	11,151
Community and Culture	505	670	690
Fire Protection and Emergency Services	350	57	58
Environmental Management	2,747	756	778
Open Space, Sport and Recreation	7,029	3,662	9,322
Waterways Infrastructure	1,548	389	401
Internal Corporate Services	305	67	69
Waste and Recycling Program	4,754	10,264	4,436
Total General Fund (Including Waste)	80,220	106,112	123,553
Sewer Services	44,287	55,213	41,388
Water Services	14,525	13,551	17,552
Total Shoalhaven Water	58,812	68,765	58,940
Grand Total	**139,032**	**174,877**	**182,493**

Funding	2026/27 $'000	2027/28 $'000	2028/29 $'000
Internal Funds	41,555	66,089	92,061
Secured External Grants:			
Shoalhaven Roads Package	14,288	22,250	-
East Nowra Sub-Arterial Road Design and Early Works	3,778	6,438	-
Nowra Riverfront Design	3,002	1,500	-
Roads to Recovery	6,580	6,162	2,162
Boating Now - Ulladulla Boat Loading Ramp	1,448	-	-
Get Active NSW	607	-	-
Green our cities	450	-	-
Other Grants (Costal, Natural Disaster, Rivers and Catchments)	1,666	-	-
Secured External Grants Total	31,819	36,350	2,162
Provision For Expected Grant funding	-	-	20,000
Loans	6,845	3,673	9,330
Total General Fund	**80,219**	**106,112**	**123,553**
Water and Sewer internal Funds	51,569	68,765	57,688
Secured Grants	7,243	-	-
Provision For Expected Grant Funding	-	-	1,252
Total Water and Sewer Funding	**58,812**	**68,765**	**58,940**
Total Capital Funding	**139,031**	**174,877**	**182,493**

Shoalhaven City Council

Capital Works

2026-27

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
1	**Bridges**	**1,894**
2	**Bridges**	
3	Bugong Road Causeway, Bugong Road, Bugong	
4	Guardrail Replacement Coonemia Creek Crossing, Coonemia Road	
5	Moona Moona Creek Bridge, Vincentia	
6	Plutus Creek Crossing, Currarong Rd, Beecroft Peninsula	
7	Swan Lake Crossing, The Springs Rd, Cudmirrah	
8	**Buildings and Property**	**5,555**
9	**Community, Residential and Commercial Buildings**	
10	16 Berry Street Demolition and Restoration	
11	182 Cambewarra Lookout Rd - Repairs - Building/Decks/Kitchen	
12	Bomaderry Community Centre Roof	
13	Bomaderry Depot Asbestos Removal	
14	Civic Buildings Reactive Capital	
15	Commercial Buildings Reactive Capital	
16	Community Building Programmed Works	
17	Community Buildings Reactive Capital	
18	Depot Buildings Reactive Capital	
19	Emergency Buildings Reactive	
20	Height Safty Remediation	
21	Jervis Bay Maritime Museum Painting scope	
22	Keyless Entry Upgrade to Buildings	
23	Nowra Admin Building Fire Compliance	
24	Nowra Library Awning Roof Replacement	
25	Nowra Library Fire Indicator Panel	
26	Nowra Players Theatre Fire Hose Reel	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
27	Nowra School of Arts Floor Repairs	
28	Nowra School of Arts Roof	
29	Nowra Shoalhaven Gallery Lift	
30	Operational Buildings Reactive Capital	
31	Public Amenities Accessibility Improvements Program	
32	Public Halls - Improve Accessibility	
33	Public Halls - Painting Program	
34	Recreation Building Refurbishment Program	
35	Recreation Facility Buildings Reactive Capital	
36	Shoalhaven Community College - Fire Safety - Paths of Travel	
37	Shoalhaven Entertainment Center HVAC safe access	
38	Ulladula Civic Centre Lift Replacement	
39	Ulladulla Civic Centre - Reactive Capital	
40	Ulladulla Depot Fire Services	
41	Ulladulla Depot retaining wall renewal	
42	Woollamia Depot Admin Office Building Upgrade	
43	Worrigee Bereavement Café Roof Repairs	
44	**Corporate Buildings**	
45	Admin Building Programmed Works	
46	Nowra Admin Building Electrical Works	
47	Nowra Admin Building Office renewal	
48	Ulladulla Admin Building Electrical Upgrades	
49	**Commercial Undertakings**	**14,092**
50	**Cemeteries**	
51	Bereavement Reactive Capital	
52	Sandridge Cemetery Lawn Beams	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
53	Shoalhaven Memorial Garden Lawn Cemetery Sewer Mains Connection	
54	Shoalhaven Memorial Gardens and Lawn Cemetery Lawn Beams	
55	Shoalhaven Memorial Gardens and Lawn Cemetery Monument Beams	
56	**Entertainment Centre**	
57	Asset Management Program Works	
58	Dressing Room 4 - New Air Conditioner	
59	Lift Component Upgrade	
60	Reactive Capital	
61	**Mechanical Services**	
62	Comerong Ferry Refurbishment	
63	Heavy Vehicle and Plant Purchases	
64	Light Vehicle Purchases	
65	**Swim and Fitness**	
66	Bomaderry Aquatic Centre HVAC - Design	
67	Reactive Capital Program (Basin)	
68	Reactive Capital Program (Central)	
69	Reactive Capital Program (North)	
70	Reactive Capital Program (South)	
71	Statutory Compliance Reactive Capital	
72	Ulladulla Sea Pool Remediation	
73	**Tourist Parks**	
74	All Parks Access Control	
75	All Parks Plant & Equipment	
76	All Parks Site Works incl landscaping, fences	
77	Cabin Renewal Program - Refurbish existing cabins	
78	Environmental Initiatives	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
79	Holiday Haven Reactive Capital	
80	Lake Conjola 2 x Safari Cabin to HVO sites	
81	Lake Conjola Future Development of flood prone HVO sites for Cabins	
82	Lake Tabourie Upgrade power to park - Design	
83	Shoalhaven Heads Beach Amenity - Refurbishment	
84	Shoalhaven Heads Holiday Haven Cabin Renewals	
85	Shoalhaven Heads Roads Design	
86	**Community and Culture**	**505**
87	**Library**	
88	Library Books & Audio Renewal	
89	Library Furniture & Equipment	
90	**Shoalhaven Regional Gallery**	
91	Gallery Reactive Capital	
92	Shoalhaven Regional Gallery Fire Indicator Panel	
93	**Environmental Management**	**2,747**
94	**Coastal and Estuary Management**	
95	All-Ability Access to Lake Conjola from Cunjurong Side	
96	Allerton Ave Stormwater	
97	Beach Access Infrastructure Reactive Capital	
98	Beecroft Pde Shoreline Coastal Protection Works	
99	Bendalong Boat Harbour Beach Access	
100	Burrill Lake Foreshore Nourishment	
101	Callala Bay Coastal Study	
102	Callala Sailing Club Coastal Protection Works	
103	Currarong Beach Shoreline	
104	Currarong Creek Beach Access	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
105	Eastbourne Ave Stormwater	
106	Environmental Bank Management Works Along Wandandian Creek	
107	Environmental Bank Management Works at Erowal Bay (west) and Wrights Beach	
108	Environmental Bank Management Works at Prentice Reserve, Old Erowal Bay	
109	Foreshore Protection Works - Conjola Village	
110	Foreshore Protection Works - Conjola Village - Post Office to Western Foreshore Reserve	
111	Foreshore Protection Works - Conjola Village - Western Portion of Caravan Park Foreshore to Post Office	
112	Foreshore protection works at Nielson Lane boat ramp, Sussex Inlet	
113	Foreshore Protection Works Near Pelican Shores and Marine Rescue, Sussex Inlet	
114	Landslide area rehabilitation at Mitchell Parade	
115	Mollymook Stormwater Outfall Works and Dune Restoration	
116	North Mollymook Beach (Beach Road) Pedestrian Foreshore Access Renewal	
117	Removal of Gabion Weir at Edgewater Avenue, Alamein/Lions Park	
118	Rennies Beach (Rennies Beach Close) Pedestrian Foreshore access renewal	
119	Shoalhaven Heads Surf Lifesaving	
120	**Floodplain Management**	
121	Shoalhaven Total Flood Warning System	
122	**Natural Areas**	
123	Bens Walk Suspension Bridge Renewal - Design	
124	Chapman Street Beach Access	
125	Terara Road Flood Levee Repair	
126	White Sands Park Foreshore Ramp	
127	**Fire Protection and Emergency Services**	**350**
128	**Fire Protection and Emergency Services**	
129	Nowra IEMC Fire Hydrant	
130	Rural Fire Services Building Upgrades	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
131	**Internal Corporate Services**	**305**
132	**Information Technology**	
133	Comms Tower Microwave Link Renewal	
134	Switch/Router Wi-Fi and UPS Replacement	
135	**Open Space, Sport and Recreation**	**7,029**
136	**Parks, Reserves, Sport and Recreation Areas**	
137	Community Led Projects	
138	Design - Nowra Riverfront Precinct	
139	Lake Conjola Half-Court Basketball Court	
140	Lighthouse Oval Drainage	
141	Milton 26 Myrtle St	
142	Moss Vale Road South - Stage 3 Open Space	
143	Narrawallee Inlet (Matron Porter Drive) Pedestrian Foreshore Access Renewal	
144	Nerang Road Tennis Complex Renew Lighting	
145	Playground Renewal - Rannoch Drive Reserve	
146	Playground Renewal - Sullivan St Reserve / Rayleigh Dr Reserve	
147	Sanctuary Point Library - Detailed Design	
148	SCaRP North - Master Plan	
149	**Roads and Transport**	**37,790**
150	**Rural Roads**	
151	Road Resheet Program	
152	Shoalhaven Roads Project	
153	Shoalhaven Roads Project Callala Bay Intersection	
154	Shoalhaven Roads Project Callala Bay Rd	
155	Shoalhaven Roads Project Callala Beach Rd	
156	Shoalhaven Roads Project Culburra Rd	
157	Shoalhaven Roads Project Forest Road	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
158	Shoalhaven Roads Project Worrigee Intersection	
159	**Urban Roads**	
160	Abernethy's Creek Land Acquisition	
161	Albatross Road, Nowra Hill Renewal 3.581 to 4.520 - Design	
162	Albatross Road, Nowra Renewal 0.231 to 0.62 - Construct	
163	Anson St, Sanctuary Pont Renewal 0.327 to 0.47 - Design	
164	Anson St, St Georges Basin Renewal 1.191 to 2.064 - Design	
165	Basil Street CH0.193 to CH0.394 Pavement Renewal Design	
166	Basin District RERRF	
167	Bellevue St, South Nowra CH20-200, 500-680 Renewal - Construction	
168	Bolong Rd, Bomaderry Renewal 1.49 to 2.407 - Design	
169	Central Ave, South Nowra Renewal 0.74 to 1.05 - Construct	
170	Clipper Rd, Nowra Renewal 0.472 to 0.762 - Design	
171	Complete Pathway Manyana to Cunjurong Point	
172	Currarong Rd, Wollumboola Renewal 3.67 to 4.01 - Construct	
173	East Nowra Sub-Arterial Road (ENSA)	
174	Green Our Cities Program	
175	Huskisson: Owen & Hawke Street Crossings	
176	Isa Road, Worrigee Renewal 0.014 to 0.316 - Design	
177	Jacobs Dr, Sussex Inlet Renewal 0.217 to 0.922 - Design	
178	Jasmine Dr Roundabout, Bomaderry Renewal 1.331 - Design	
179	Kangaroo Valley Rd, Berry Mountain Renewal 2.485 to 4.946 - Design	
180	Kinghorne St, Nowra Renewal 0.725 to 1.116 - Design	
181	Kings Point Drive, Ulladulla Renewal 2.89 to 3.109 - Design	
182	Land Acquisition for Pathway Princes Hwy, Bomaderry	
183	Loralyn Ave, Sanctuary Pont Renewal 1.534 to 1.942 - Design	
184	Lyndhurst Dr, Bomaderry Renewal 0.762 to 1.252 - Design	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
185	McMahons Rd/Illaroo Road Roundabout Renewal 0.013 to 0.091 - Design	
186	Meroo Rd, Bomaderry Renewal 1.709 to 3.003 - Design	
187	Moss Vale South URA Roads Stg 2	
188	Naval College Rd, Worrowing Heights Renewal 5.16 to 5.345 - Design	
189	Old Southern Road Shared User Path	
190	Pavement Rehab Greenwell Point Road	
191	Pavement Renewal Program Geotech Investigations	
192	Road Design & Investigations	
193	Road Reseal Program	
194	Shoalhaven Heads Road Road Rehabilitation Design	
195	Sydney St / Bowen St, Huskisson Renewal 0.22 (Syd) to 0.2 (Bow) - Construct	
196	The Wool Rd, Basin View Renewal 2.6 to 3 - Construct	
197	The Wool Rd, Vincentia Renewal 12.853 to 13.152 - Design	
198	The Wool Road, Worrowing Heights Renewal 11.051 to 11.409 - Design	
199	Worrigee St Roundabout, Nowra Renewal - Design	
200	Yalwal Rd & George Evans Rd Intersection	
201	**Stormwater**	**3,651**
202	**Stormwater**	
203	Davison Dr Pipe Reline, Shoalhaven Heads	
204	104 Douglas Street Stormwater Pit Repair	
205	149 Naval Parade, Erowal Bay - Reline	
206	Budawang Dr, Ulladulla - Pipe and Path	
207	Catherine St, Myola - Stormwater Upgrade	
208	Drainage Renewal Cliff Av Mollymook Beach	
209	Edendale Street, Woollomia - Culvert Replacement	
210	Gross Pollutant Trap Renewal	
211	Holiday Haven Ulladulla - Retaining Wall	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
212	Mitchell Pde, Mollymook - Stormwater Rectification (stage 1)	
213	Park Row Drainage Channel Culburra	
214	Ratcliffe Park, Nowra - Detention Basin	
215	Shoalhaven City Turf Club, South Nowra - Drainage	
216	Stormwater Reactive Capital	
217	Wattamolla Road Drainage Renewal	
218	Woodglen Crs, Mollymook Upgrade	
219	Works in Kind Agreement Moss Vale Sth URA Drainage 3A & 3B	
220	**Waterways Infrastructure**	**1,548**
221	**Waterways Infrastructure**	
222	Boating Infrastructure Reactive Capital	
223	Ulladulla South Harbour Boat Ramp Replacement	
224	**Waste and Recycling Program**	**4,754**
225	**Landfill and Transfer Station Operations**	
226	Access Roads	
227	Bins and Equipment	
228	Landfill Cell 3H Design and Construction	
229	Landfill Extension - West Nowra S4	
230	Material Recovery Facility Construction	
231	Material Recovery Facility Solar Instillation	
232	Minor Works Shell Projects - Huskisson	
233	Minor Works Shell Projects - Tier 2	
234	Minor Works Shell Projects - Tier 3	
235	Minor Works Shell Projects - Ulladulla	
236	Minor Works Shell Projects - West Nowra	
237	Plant & Fleet	
238	Waste Minor Works - Minor Sites	

Council *program*

Capital Listing

Project contingent on grant funding

Line	Proposed Capital Works Program	2026-2027 $'000
239	West Nowra Depot Electrical Upgrade	
240	**Water and Sewer Services**	**58,812**
241	**Water and Sewer Services**	
242	Sewer Network Asset Enhancement	
243	West Nowra Urban Release Area Sewer	
244	Sewer Renewals	
245	Sewer Plant Purchases	
246	Sewer Network Growth	
247	Sewer Vehicle Purchases	
248	Coonemia Water Recycling Plant	
249	Sewer Land Purchases	
250	Sewer Office furniture & equipment	
251	**Water and Sewer Services**	
252	Water Renewals	
253	Water Plant Purchases	
254	Water Network Asset Enhancement	
255	Bamarang to Milton Pipeline Project	
256	Water Vehicle Purchases	
257	Water Communication Towers - Capital Works	
258	Water Meter Capital Works	
259	Water Office furniture & equipment	
260	Water Network Growth	
261	**Grand Total**	**139,031**

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