



Delivery Program
2022 - 2026

Operational Plan
2023 - 2024

Eurobodalla
Shire Council

Draft

Acknowledgment of Country

Eurobodalla recognises Aboriginal people as the original inhabitants and custodians of all land and water in the Eurobodalla and respects their enduring cultural and spiritual connection to it. We are on Yuin Country.

How to contact us

In person	Customer Service Centre 89 Vulcan Street, Moruya Monday to Friday, 8.30am to 4.30pm
Phone	02 4474 1000 For after-hours emergencies call 1800 755 760
Fax	02 4474 1234
Mail	PO Box 99, Moruya NSW 2537
Email	council@esc.nsw.gov.au
Web	www.esc.nsw.gov.au
Councillors	See contact details on our website

Cover image: Iconic views from the new lookout at Observation Point, Batehaven.

Contents

Mayor's welcome	04
The year ahead: A message from General Manager Warwick Winn	05
About this plan	06
The integrated planning and reporting framework	06
Our Eurobodalla	08
Our vision and goals	10
Our Mayor and Councillors	12
Our Organisation	13
Our values	14
Our rates and charges	16
Our services	18
What our rates pay for	22
Our infrastructure	23
Our activities, actions and measures	24
1. Our sustainable shire celebrates our natural environment and outdoor lifestyles	25
2. Our community that welcomes, celebrates, and supports everyone	37
3. Our region of vibrant places and spaces	53
4. Our connected community through reliable and safe infrastructure networks	65
5. Our engaged community with progressive leadership	73
Our service review program	81
Our capital program	82
Community grants 2023-24	89
Our Budget	90
2022-26 Delivery Program Budgets	92
Consolidated fund	92
General fund (including waste and environment funds)	93
Sewer fund	94
Water fund	95
Our Revenue Policy	96
Pricing methodology	105
Accounting policies and notes	107
Rating categorisation maps	107

Mayor's welcome

The 2023-24 operational plan sees our Council continue to provide quality services, infrastructure and activities for Eurobodalla residents and ratepayers.

From roads and bridges to youth services and environmental action, this is a hefty 'to do' list that councillors are proud to support.

However, like most councils throughout the state and indeed the nation, we have financial challenges. Cost of living pressures affect local government just as they do our own households. It is more expensive to build things, to maintain them, and to run the services our community expects.

In November 2022 we welcomed a new General Manager. Warwick immediately ordered a financial health check and shortly after we gathered as a group of councillors and senior staff at a strategic workshop to focus our attention on the financial realities we're facing.

Our agreement and commitment is to focus on living within our means, finalising the unprecedented capital program that resulted from the 2019-20 bushfires, and being smarter about the grants we chase. We will also advocate for a better model of funding for local government; when 17 councils are this year applying to the NSW Government for permission to raise their rates beyond the mandated amount, that is a strong signal the rate pegging model isn't serving us well.

Your nine councillors – elected in December 2021 – are committed to the local government stewardship model. That is, we inherit budgets and strategies from previous councils, we review and finesse them, we adopt others. The timing of these often overlaps different terms of council with different faces in leadership roles – whether elected or appointed. Regardless, we are the stewards, and we seek to leave the Council in a better position than we found it.

For us, this will mean supporting our General Manager's 'finance-led, delivery focus' approach to the business of Council. Another outcome of our strategy workshop was the adoption of a One Team mindset. We are in this together, councillors and staff, working for and with our residents and ratepayers.

It also means we'll need to have brave and open conversations with residents, explaining why work they'd like to see right away will need to wait while other priorities are finished. With discipline and sound management, this council can set up future councils and the community for a better financial future. Your councillors are committed to working with the staff and the community with honesty and transparency to address these challenges.

I encourage you to review our plan, provide feedback, and participate in Council life when you can. We are all the richer for our community's involvement.



Mathew Hatcher
Eurobodalla Mayor
May 2023

“...we seek to leave the Council in a better position than we found it.”

The year ahead:

A message from General Manager Warwick Winn

There are many positives in the 2023-24 operational plan, my first as Eurobodalla Council's General Manager. More than 200 actions for staff to undertake across 31 delivery areas will continue our strong record of infrastructure and service provision for the community.

We are, however, facing stark financial realities. A financial health check ordered in my first few weeks revealed we are a medium-sized council trying to do the work of a large council, and our debt is too high. This is not financially sustainable and living within our means starts this year.

Much work has been done already by staff and councillors to start to address these financial challenges, and this year's operational plan represents 'year zero'. It will see us finalise an unprecedented program of grant funded and disaster recovery work while maintaining consistent service levels for our ratepayers. We are now a finance-led and delivery-focussed council, and in future years you will see us prioritise carefully and deliver tighter programs.

To begin to tackle our financial challenges, the 2023-24 operational plan includes preparation of a future finance strategy to return Council to a financially sustainable position. We will also commence a review of our services informed by community research from earlier this year. We will take a more deliberate approach to grant funding to support identified priority works and services, and our risk strategy will be updated. A review of the Bay Pavilions, now in its second year of operation, will help guide a more sustainable financial future for the facility.

Other key work items this year will include continuation of our housing advocacy, led by Mayor Mathew Hatcher and backed in with a new housing strategy that addresses supply, diversity and affordability. A new masterplan for Batemans Bay will create potential for increased building heights and infill development to improve housing options, and with funding from the NSW Government, we will also start building the roads, footpaths, drainage and water and sewer required in South Moruya to bring up to 1,000 housing lots to the market.

Coastal protection work north of Batemans Bay will get underway and Moruya and Batemans Bay flood studies will be finalised. Climate action will continue guided by our strategy, further reducing Council's carbon footprint and making our operations and service delivery more resilient.

Effective and open community engagement remains a focus and we will permanently introduce an online engagement platform to complement our in-person opportunities.

The rapid response squad - so successful at combatting problem public toilets and rubbish collection during busy holiday times - will become a permanent arrangement, while a program of public toilet upgrades and improvements will get underway.

We will introduce free tip vouchers for residents who live in the shire's more remote areas where kerbside collection is not available. And in September, residents will be able to drop off their green waste free of charge at our tips to coincide with the Rural Fire Service annual 'Get Ready' weekend.

Collaboration with the NSW Government remains a priority and helps us maximise outcomes on projects like the Eurobodalla Regional Hospital, Moruya bypass, and the emergency services centres at Surf Beach and Moruya. Relationships with our local MPs - state and federal - are strong and beneficial.

I have enjoyed meeting and getting involved with residents and community groups since starting this role. Together we have been able to resolve some challenges, finding common ground and mutual trust and respect. I mean to continue this way. By working cooperatively and with goodwill we can make this beautiful place we call home even better.



Warwick Winn
General Manager
May 2023

About this plan

This plan combines Council's 2022-26 Delivery Program and 2023-24 Operational Plan.

The **Delivery Program** translates our community's aspirations, detailed in the Community Strategic Plan, into Activities. It is Council's response and commitment to the community, outlining what it intends to deliver during its term of office to achieve the Community Strategic goals. It is the point of reference for the functions of Council and all principal plans, strategies and major projects.

The **Operational Plan** further breaks down the activities into more specific annual Actions. It identifies individual projects and programs that will be undertaken in the year to achieve the Activities in the Delivery Program and has a strong focus on sustainability and resilience. The Operational Plan is supported by a detailed budget, capital program and revenue policy which sets out rates, fees and charges for the year.

The plan meets our NSW Government legislative requirements. *The Local Government Act 1993* requires all councils to engage the community in preparing integrated plans and strategies to support the achievement of sustainable futures in their local government areas. Ongoing feedback from the community underpins how this plan has been developed and how activities, actions and projects are prioritised.

The integrated planning and reporting framework

Under the NSW Integrated Planning and Reporting legislation, councils are required to prepare a suite of planning and reporting documents.

The Integrated Planning and Reporting Framework provides an opportunity for Council to work with their community to develop plans and reports that identify:

- **Where we want to go?**
(Community Strategic Plan)
- **How do we plan to get there?**
(Resourcing Strategy, Delivery Program and Operational Plan)
- **How will we measure our progress?**
(Six monthly, Annual and State of the Shire Report)

Community Strategic Plan

This plan is the highest-level plan that identifies the community's priorities and aspirations for the future. Council's Community Strategic Plan is developed for the community and translates our community's vision into five goals and 18 strategies for all Eurobodalla stakeholders to consider in their planning and activities.

Resourcing Strategy

This Strategy identifies the resources, in terms of money, assets and people, Council has available to respond to the Community Strategic Plan over the next 10 plus years. It includes the Long-Term Financial Plan, Asset Management Strategy and Plans and the Workforce Management Strategy.

Delivery Program

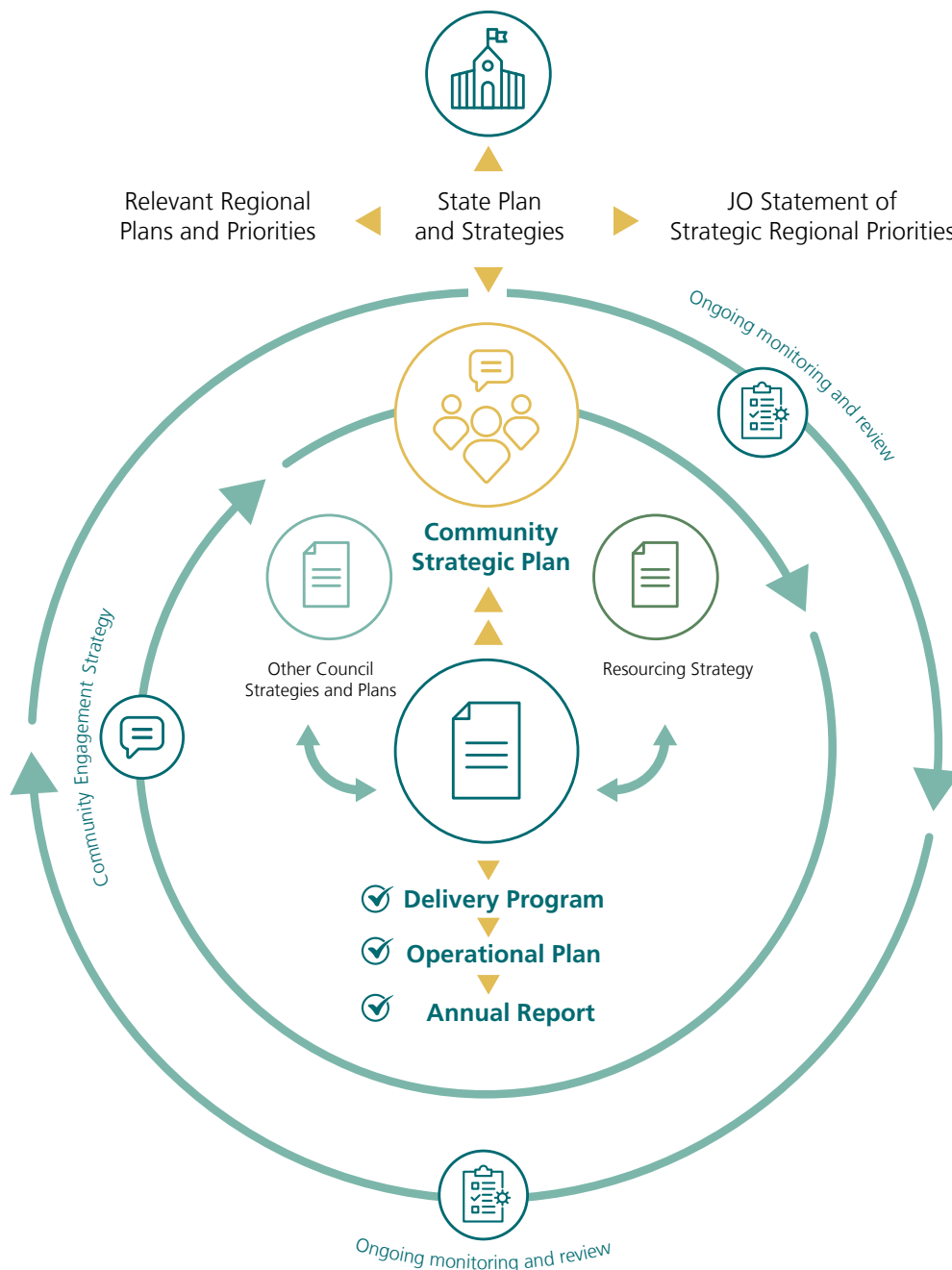
Spanning four years, this program is Council's response and commitment to implementing, within available resources, the priorities and aspirations of the community as expressed in the Community Strategic Plan.

Operational Plan

This plan is Council's annual service delivery action plan and includes projects, budgets, fees and charges.

Annual Report

Monitoring and reporting performance is an important element of the framework. Each year Council is required to report its performance against progress toward achieving the community's priorities and aspirations in its Annual Report.



Our Eurobodalla

People of the Yuin Nation are the first people of the region. The dhurga-speaking Aboriginal groups have lived across Eurobodalla for thousands of years and maintain their strong connection with its land and water.

Declared Moruya Shire in 1906, E M Mort was elected as first shire president. In 1954, Eurobodalla Shire was formed but it wasn't until 2008 the shire chose its first popularly elected mayor, Fergus Thomson OAM. The current mayor is Mathew Hatcher, elected in 2021.

The community is vibrant, with strong coastal and rural heritage. The economy is diverse and built around its main industries of tourism, health, construction and retail. The current population of 41,433 is expected to reach 47,407 by 2036. Located close to Canberra and Sydney, Eurobodalla offers an attractive alternative to city living with three main towns – Batemans Bay, Moruya and Narooma – and various villages spread along the shire's 143 kilometre coastline.

With 83 beaches, 20 lakes and four major river systems, 10 national parks and 15 state forest, Eurobodalla is a nature wonderland. Over three quarters of the shire is open space.

Recent investment in infrastructure by local, state and federal governments has resulted in major projects like the Batemans Bay and Nelligen bridge replacements, the new Bay Pavilions Arts and Aquatic Centre and the redevelopment of the Batemans Bay TAFE campus into a Connected Learning Centre. Projects in the pipeline include the Southern Dam, Moruya bypass, regional hospital and a collocated emergency services precinct.

This snapshot is informed by the most recent data available from Council's Community Profile tool.



41,433
estimated resident
population of Eurobodalla
in 2023



7.7%
need help in their day to
day lives due to disability



6.1%
of residents are Indigenous
Australians



42%
of the population is
60 years or older



13.7%
of residents were born
overseas



“...Eurobodalla is known as the land of many waters.”

Our vision and goals

What our community told us ...

The Community Strategic Plan sets out our shared community vision for the future.



Vision

From our beaches to our bushlands, rivers and mountains...

Our Eurobodalla is a place of **inclusive** communities embracing **sustainable** lifestyles.

Our future balances our natural assets and **thriving** economy.

Our community **is resilient** and **collaborative**, and this underpins all that we do.

Our vision can only be achieved if we work together. Joint responsibility to understand and act out our goals and aspirations that we hold as a community is vital to build and sustain Eurobodalla's future.

Goals

- 1. Our sustainable shire celebrates our natural environment and outdoor lifestyles
- 2. Our community that welcomes, celebrates, and supports everyone.
- 3. Our region of vibrant places and spaces
- 4. Our connected community through reliable and safe infrastructure networks
- 5. Our engaged community with progressive leadership

● **Sustainable**



● **Inclusive**



● **Thriving**



● **Resilient**



● **Collaborative**



Our Mayor and Councillors

Eurobodalla Shire Council has nine councillors, including a popularly elected Mayor. The roles and responsibilities of the Mayor and Councillors are explained in sections 226 and 232 of the *Local Government Act 1993*



**Councillor
Mathew Hatcher
Mayor**

Mobile: 0482 662 708
Mayor@esc.nsw.gov.au



**Councillor
Alison Worthington
Deputy Mayor**

Mobile: 0482 846 641
Clralison.worthington@esc.nsw.gov.au



**Councillor
Tanya Dannock**

Mobile: 0482 720 103
Clrtanya.dannock@esc.nsw.gov.au



**Councillor
Peter Diskon**

Mobile: 0482 709 886
Clrpete.r.diskon@esc.nsw.gov.au



**Councillor
David Grace**

Mobile: 0482 788 865
Clrdavid.grace@esc.nsw.gov.au



**Councillor
Tubby Harrison**

Mobile: 0482 607 256
Clrtubby.harrison@esc.nsw.gov.au



**Councillor
Anthony Mayne**

Mobile: 0482 496 402
Clranthony.mayne@esc.nsw.gov.au



**Councillor
Rob Pollock OAM**

Mobile: 0482 707 080
Clrrob.pollock@esc.nsw.gov.au

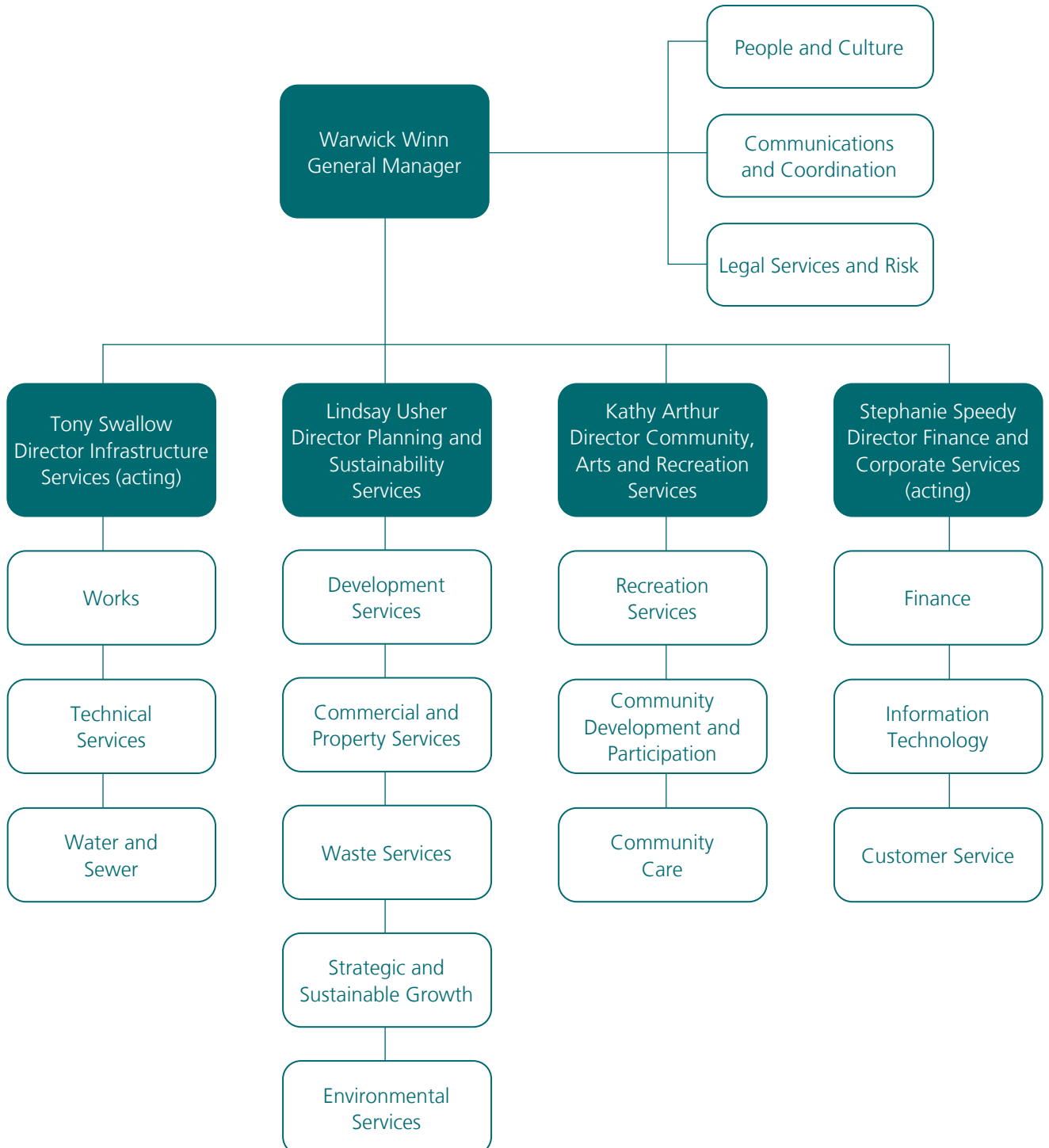


**Councillor
Amber Schutz**

Mobile: 0482 783 020
Clramber.schutz@esc.nsw.gov.au

Our Organisation

The staff of Eurobodalla Shire Council are led by our Executive Leadership Team which is made up of the General Manager and senior staff. Section 335 of the *Local Government Act 1993* explains the functions of the General Manager.



Our values

Council staff have embedded the following important values into their everyday tasks and contact with each other and the community.

... the way we do things around here



Collaborative

We are collaborative.

We ask for and share ideas, insights and knowledge.

We find strength and reward in working together.

Respectful

We show respect and compassion to each other and our community. When there are issues, we go to the source.

Team spirit

We nurture and value our relationships, bringing out the best in each other.

Professional

We act with integrity, take pride in our work and always think first of our community.

We aim for excellence in all that we do.

Open and trusting

We are upfront and sincere and trust our colleagues to respect our honesty and vulnerability.

We look for the best in people and expect that in return.

Our quarterly print newsletter for residents is a popular way to get your Council and community news.



Our rates and charges

This year Council is proposing to increase the General Rate and the Environmental Levy by 4.3% in accordance with Rate Pegging approved by the Independent Pricing and Regulatory Tribunal (IPART).

General changes to rates in 2023-24 and the implications for our ratepayers include:

- a 4.3% increase to the General Rate in all rating categories (residential, farmland and business)
- a 4.3% increase to the Environmental Levy
- waste collection charges increasing by 4.3%
- average water charges increasing by 3.26% with the access charge increasing by 4.17% to \$375 and the usage charge by 2.56% to \$4.00 per kilolitre

- sewer access charge increasing by 4.85% to \$1,080, the usage charge by 4.88% to \$2.15 per kilolitre and the liquid trade waste usage charge increasing by 3.03% to \$1.70 for compliant discharge.

Further information regarding Council's rating structure and the levies and charges can be found in our Revenue Policy on page 96.

The tables on this page and the next show the impact of the proposed Council rates and charges for 2023-24.

Residential

Average residential rate impact	2022-23 (\$)	2023-24 (\$)	Change (%)
General Rate ¹	1,094.87	1,140.36	4.15%
Environmental Levy ¹	42.26	44.19	4.57%
Garbage Collection Service	324.35	338.10	4.24%
Water – Residential 20mm	360.00	375.00	4.17%
Average Water Bill ²	468.00	480.00	2.56%
Sewer – Residential 20mm	1,030.00	1,080.00	4.85%
Stormwater Charge	25.00	25.00	0.00%
Estimated Total Rates	3,344.48	3,482.65	4.13%
Change in average annual Rates and Charges		138.17	
Extra cost per week for average ratepayer		2.66	

¹Based on average property value of \$522,766

²Based on 120 kilolitres average annual consumption

Business

Average business rate impact	2022-23 (\$)	2023-24 (\$)	Change (%)
General Rate ¹	3,883.51	4,029.24	3.75%
Environmental Levy ¹	50.59	48.58	-3.97%
Waste Management Charge	56.40	58.80	4.26%
Water - Business 20mm	360.00	375.00	4.17%
Average Water Bill ²	1,716.00	1,760.00	2.56%
Sewer - Business 20mm	1,030.00	1,080.00	4.85%
Sewer Usage Charge ³	856.90	898.70	4.88%
Liquid Trade Waste Base Charge	110.00	115.00	4.55%
Liquid Trade Waste Usage Charge ⁴	363.00	374.00	3.03%
Stormwater Charge – Business (Medium area)	50.00	50.00	0.00%
Estimated Total Rates	8,476.40	8,789.32	3.69%
Change in average annual Rates and Charges		312.92	
Extra cost per week for average ratepayer		6.02	

¹Based on average property value of \$627,447

²Based on 440 kilolitres average annual consumption

³Sewerage Usage Discharge Factor 95%

⁴Liquid trade waste Discharge Factor 50%

Farmland

Average farmland rate impact	2022-23 (\$)	2023-24 (\$)	Change (%)
General Rate ¹	1,683.81	1,748.65	3.85%
Environmental Levy ¹	83.06	88.32	6.33%
Waste Management Charge	56.40	58.80	4.26%
Estimated Total Rates	1,823.27	1,895.77	3.98%
Change in average annual Rates and Charges		72.50	
Extra cost per week for average ratepayer		1.39	

¹Based on average property value of \$1,576,406

The tables above show the impact of Council levied rates and charges only and do not include any rates imposed by the NSW Government.

For further information on the rating structure please refer to the Revenue Policy section of this document on page 96, or contact Council's Rates Team on 4474 1355 or email council@esc.nsw.gov.au

Our services

The role of local councils has come a long way since the days of roads, rates and rubbish. Today, we actively seek additional revenue and grants, and identify innovative ways to fund and deliver many more services to meet our community's needs and expectations.

Council is responsible for delivering a broad range of services for the community as well as internal services to support our organisation.

The table below identifies Council's services and service streams, as well as the key strategies and plans that map out our future direction and support Council's service delivery.

Services identified with an '**' are corporate services that provide operational support functions for other services.

Service	Service Streams	Supporting Strategies and Plans
Children's Services	Family Day Care Out of School Hours Vacation Care Funded Early Education Programs	
Commercial Entities	Batemans Bay Beach Resort Campgrounds Eurobodalla Botanic Garden Moruya Regional Airport Moruya Sale Yards Private Works	Moruya Airport Master Plan
Communications**	Graphic Design Media Website	Community Engagement Framework
Community and Cultural Development	Community Development Community Events Creative Arts Heritage Indigenous Services Public Art The Bas	Aboriginal Action Plan Creative Arts Strategy Eurobodalla Heritage Strategy Public Art Strategy
Community Care	Community Transport Disability Services Seniors Services	Disability Inclusion Action Plan

Service	Service Streams	Supporting Strategies and Plans
Community Facilities	Bay Pavilions Cemeteries Community Centres Public Halls Public Toilets Streetscape	
Community and Corporate Leadership*	Bushfire Recovery Councillors Community Grants Governance Integrated Planning and Reporting Internal Audit	Community Strategic Plan Delivery Program and Operational Plan Eurobodalla Recovery Plan
Customer Service and Records*	Customer Contact Centre Government Information (Public Access) Records	
Development Assessment and Building Certification	Building Certification Development Assessment Development Helpdesk Pre-lodgement Service	
Economic Development	Business Development Investment Attraction Place Activation	Integrated Economic Growth and Development Strategy
Environmental Planning and Management	Biodiversity Management Coastal and Flood Planning Flood Mitigation Natural Resource Management Sustainability	Batemans Bay Urban Creeks Flood Study Mogo - Mossy Point - Broulee Flood Study Moruya Floodplain Management Plan Narooma Flood Study Tomago Spit Coastal Zone Management Plan Wharf Road Coastal Zone Management Plan
Finance and Central Treasury*	Financial Management (including borrowings and investment) Financial Reporting Rates	Long Term Financial Plan
Fleet and Plant*	Fleet Plant and Equipment Workshop	

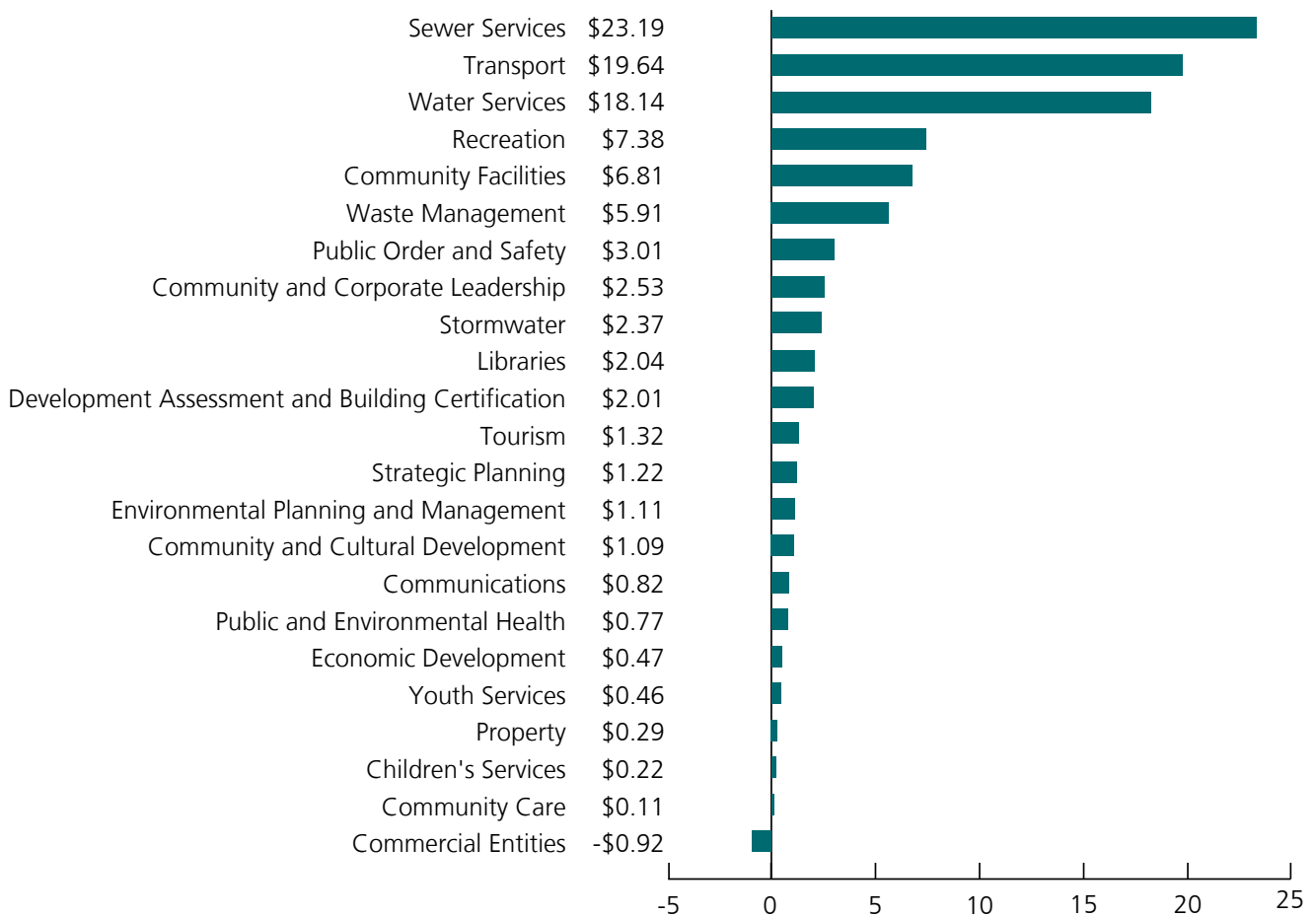
Service	Service Streams	Supporting Strategies and Plans
Information Technology*	Information and Communication Technology Geographical Information System and Mapping Service	
Libraries	Library	Eurobodalla Library Strategic Plan
Property	Crown Reserves Leases and Licences Strategic Property Management	
Public and Environmental Health	Environmental Compliance Food Inspections Investigation and Monitoring On Site Sewer Management	
Public Order and Safety	Beach Control Emergency Services Support Rangers Service Road Safety	Companion Animals Management Plan Road Safety Plan
Recreation	Marine Infrastructure Parks and Gardens Skate Parks Swimming Pools Sporting Facilities Tennis Courts	Marine Infrastructure Strategy and Asset Management Plan Recreation and Open Space Strategy
Risk and Insurance*	Business Continuity Insurance Risk	
Stormwater	Stormwater and drainage	
Strategic Planning	Land Use Planning Master Town Planning Town Centres and Growth Placemaking	Eurobodalla Local Strategic Planning Statements
Technical Services*	Design Engineering Survey Traffic Planning	Asset Management Strategy

Service	Service Streams	Supporting Strategies and Plans
Tourism	Batemans Bay Coastal Headland Walk and Observation Point Mogo Adventure Trails Hub Promotions and Marketing Tourism Event Support Tourism Industry Support and Product Development Visitor Information Business Partnership	Eurobodalla Destination Action Plan Events Strategy Nature Based Tourism Study Wayfinding and Tourism Signage Strategy
Transport	Bus Shelters Bridges Car Parks Pathways Roads	Pathway Strategy Transport Network Plan Northern Area
Waste Management	Domestic Waste Collection Landfills Waste Education	Eurobodalla Shire Council Waste Strategy
Workforce Development*	Human Resource Management Recruitment Training and Development Work Health and Safety	Workforce Management Strategy
Works and Operations*	Depots Infrastructure Support Office Buildings Procurement Radio Bases	
Youth Services	Youth Cafés Youth Development	
Sewer Services	Sewerage Services	Integrated Water Cycle Management Strategy
Water Services	Water Supply	Integrated Water Cycle Management Strategy

What our rates pay for

In 2023-24 rates and annual charges paid by our community are estimated to make up 52% of Council's total income. This includes the general rate, environmental levy and waste, water and sewer charges.

The graph below shows how \$100 of your rates and annual charges is spent across Council services for 2023-24, based on the Operating Statement.



Our infrastructure

Council's service delivery is supported by infrastructure. Council will continue to manage over \$2.3 billion worth of community infrastructure including \$931 million water and sewer dedicated infrastructure. Asset revaluations occur annually which may result in the revised gross replacement cost of assets. Council's community infrastructure includes:

- 8,588 stormwater pits
- 973 headwalls
- 923km water mains
- 620km sealed roads
- 600km sewer mains
- 555km kerb and gutter
- 484 park benches
- 400km unsealed roads
- 198km stormwater pipes
- 145 carparks
- 141 sewage pumping stations
- 114 bridges
- 103 parks
- 88km footpaths
- 67 bus shelters
- 52km shared pathways
- 49 stand-alone public toilets
- 35 playgrounds
- 31 tennis courts
- 24 sports fields
- 22 boat ramps
- 15 water pumping stations
- 13 cricket pitches
- 11 cemeteries
- 11 netball courts
- 9 public halls
- 8 jetties
- 9 pontoons
- 7km rock wall
- 7 sewage treatment plants
- 8 viewing platforms
- 5 skate parks
- 4 wharves
- 4 surf clubs
- 3 libraries
- 3 waste management facilities
- 3 indoor basketball courts
- 4 fishing platforms
- 3 swimming centres
- 3 childcare buildings
- 2 water treatment plants
- 1 bulk water supply



620km
sealed roads



52km
shared pathways



35
playgrounds



600km
sewer mains

Our activities, actions and measures

How to read this section

The following is a guide to reading the activities, actions and measures section of the Delivery Program and Operational Plan.

Delivery Program Activities

Council's principle activities to be undertaken in response to the priorities identified by the community in the Community Strategic Plan.

Operational Plan Actions

Annual projects, programs or actions that directly address the Delivery Program activities that Council will undertake during 2023-24.

Directorate(s)

Identifies the directorate(s) that contribute to achieving the priorities.

- **CARS**
Community, Arts and Recreation Services
- **GM**
General Manager
- **FCS**
Finance and Corporate Services
- **IS**
Infrastructure Services
- **PSS**
Planning and Sustainability Services

Service

Council delegate who is responsible for the delivery of the action.

Measures

Key performance indicators used to track progress towards achieving the goal and determine the effectiveness of the project, program and action undertaken.

Our Eurobodalla is sustainable

1. Our sustainable shire celebrates our natural environment and outdoor lifestyles

Image: A mountain bike mecca is being built near Mogo, with 155 kilometres of trail under construction.



Sustainable



Our community embraces sustainable practices to protect our natural environment and resources.

Eurobodalla’s treasured biodiversity, featuring beaches, bushland, estuary systems, native flora and fauna, is important and protected.

We work collectively to manage our environmental footprint.

The potential impacts of natural disasters, such as those related to bushfire, flood and landslips, are managed and risks are reduced to protect life, property, and the environment.

Community Strategic Plan

Strategy 1.1 Move together for a sustainable future

Delivery Program

Activity 1.1.1 Build community awareness of opportunities to live more sustainably

Measure Increased opportunities provided for more sustainable choices

Directorates PSS, IS

Code	Action	Service
1.1.1.1	Partner with community groups to promote sustainable practices, and deliver education programs	Environmental Planning and Management
1.1.1.2	Advocate to NSW Government for support to assist in addressing barriers to enable further investment in sustainability upgrades for business	Economic Development / Environmental Planning and Management

Measure
Number of education programs



Delivery Program

Activity 1.1.2 Investigate and encourage renewable energy and technologies for Council and the Community

Measure Increase renewable energy usage

Directorates PSS, FCS

Code	Action	Service
1.1.2.1	Continue to seek renewable energy supply for 100% of Council's electricity demand	Environmental Planning and Management
1.1.2.2	Finalise a Council Electric Vehicle (EV) Strategy	Environmental Planning and Management/ Plant and Fleet
1.1.2.3	Advocate to NSW and Australian governments for further support of Electric Vehicles	Environmental Planning and Management / Transport



Image: Mayor Mathew Hatcher chose electric for his mayoral vehicle.

Delivery Program

Activity 1.1.3 Facilitate waste management services guided by the strategy and asset management plan

Measure Increased satisfaction with waste management services
Improved community recycling rates

Directorates PSS

Code	Action	Service
1.1.3.1	Build, renew, operate and maintain waste landfill sites and transfer stations	Waste Management
1.1.3.2	Manage kerbside collection and annual hazardous waste collection	Waste Management
1.1.3.3	Prepare the draft Eurobodalla Waste Strategy	Waste Management
1.1.3.4	Partner in regional collaborations and develop strategic partnerships for sustainable waste practices	Waste Management
1.1.3.5	Coordinate Clean Up Australia Day activities	Waste Management
1.1.3.6	Investigate and manage illegal dumping incidents	Public and Environmental Health
1.1.3.7	Develop a program for remote properties to receive up to four tipping vouchers per year	Waste Management

Measure
Kerbside collection customer requests attended to within timeframes
Number of illegal dumping incidents



Community Strategic Plan

Strategy 1.2 Value, protect and enhance our natural environment

Delivery Program

Activity 1.2.1 Protect and enhance the landscape and biodiversity values of Eurobodalla

Measure Adoption and progress of the Biodiversity Strategy
Increased satisfaction with invasive species management

Directorates PSS

Code	Action	Service
1.2.1.1	Finalise and adopt the Biodiversity Strategy	Strategic Planning
1.2.1.2	Provide invasive weed management programs	Environmental Planning and Management
1.2.1.3	Provide pest management	Environmental Planning and Management
1.2.1.4	Collaborate with South East Local Land Services to promote sustainable and biodiverse aware practices	Environmental Planning and Management
1.2.1.5	Undertake flying fox camp monitoring and deliver community awareness programs	Environmental Planning and Management

Measure

Percentage of complying biosecurity inspections

Community Strategic Plan

Strategy 1.3 Respond to our changing climate and natural hazards

Delivery Program

Activity 1.3.1 Reduce Council's contribution to the effects of man-made climate change through the implementation of the Climate Action Plan

Measure Reduction in the amount of Council's emissions

Directorates PSS

Code	Action	Service
1.3.1.1	Design and implement programs for plantings, and or, artificial shading of strategic urban streetscapes, council carparks and playgrounds	Environmental Planning and Management
1.3.1.2	Facilitate a Climate Change Advisory Group	Environmental Planning and Management



Image: A program to shade Council's playgrounds will be developed this year.



Delivery Program

Activity **1.3.2** **Manage coastal hazards by implementing coastal and management studies and projects**

Measure Eurobodalla Coastal Management Plan certified

Directorates PSS, IS

Code	Action	Service
1.3.2.1	Commence North Batemans Bay coastal management works	Strategic Planning
1.3.2.2	Manage lake openings	Stormwater

Delivery Program

Activity **1.3.3** **Protect communities through developing and implementing floodplain risk management plans**

Measure Adoption of Flood Risk Management Plans

Directorates PSS

Code	Action	Service
1.3.3.1	Finalise the Batemans Bay and Moruya Flood Studies	Strategic Planning

Community Strategic Plan

Strategy 1.4 Work together in the management and use of our valuable resources

Delivery Program

Activity 1.4.1 Provide safe, reliable and sustainable water and sewer services, guided by the Integrated Water Cycle Management Strategy

Measure Increased satisfaction with water and sewer services
Compliance with NSW Best Practice Management Guidelines for Water and Sewer

Directorates IS

Code	Action	Service
1.4.1.1	Deliver programmed capital works (build and renewals) for the water supply network	Water Services
1.4.1.2	Operate and maintain the town water supply system	Water Services
1.4.1.3	Deliver programmed capital works (build and renewals) for the sewerage network	Sewer Services
1.4.1.4	Operate and maintain sewerage system	Sewer Services
1.4.1.5	Continue to develop and implement a new integrated water, sewer and stormwater servicing plan for South Batemans Bay CBD	Water Services, Sewer Services, Stormwater

Measure
Length of water mains maintained
Number of water customers
Percentage of water meters replaced
Volume of water treated
Length of sewer mains maintained
Number of customers on reticulated sewer
Number of sewerage pump stations and treatment plants maintained
Number of sewer spills



Delivery Program

Activity 1.4.2 **Increase water security through construction of the Southern Water Supply Storage**

Measure Commissioning of water supply from the dam

Directorates IS

Code	Action	Service
1.4.2.1	Continue the construction of the Southern Water Supply Storage/Dam	Water Services

Measure
Percentage of dam complete



Image: Construction of the new southern dam, west of Bodalla, is on track.

Our Eurobodalla is inclusive

2. Our community that welcomes, celebrates, and supports everyone

Image: Moruya's Myril Bunt enjoys new-found access to the beach thanks to our mobility mats.



Inclusive

Eurobodalla recognises and respects our heritage and unique culture.

Our community is friendly, diverse and cares for the wellbeing and safety of each other.

There is an abundance of opportunities provided to participate or volunteer in community life for all ages and abilities. There is access to a diverse range of education facilities and healthcare services.

Community Strategic Plan

Strategy 2.1 Acknowledge our beginnings, embrace our diversity

Delivery Program

Activity 2.1.1 Acknowledge and involve the traditional custodians of Eurobodalla and deliver the outcomes of the Aboriginal Action Plan

Measure Implementation of the Aboriginal Action Plan
Increased satisfaction of Aboriginal services

Directorates CARS, GM, PSS

Code	Action	Service
2.1.1.1	Coordinate the Aboriginal Advisory Committee and associated projects	Community and Cultural Development
2.1.1.2	Collaborate with Aboriginal Elders, leaders and representatives	Community and Corporate Leadership
2.1.1.3	Promote Aboriginal contacts and protocols including welcome or acknowledgement to Country	Community and Cultural Development
2.1.1.4	Celebrate NAIDOC Week with events, activities and grant opportunities	Community and Cultural Development
2.1.1.5	Deliver opportunities to celebrate and showcase our Indigenous heritage through an interpretation framework	Strategic Planning
2.1.1.6	Promote Aboriginal employment in broader community	Community and Cultural Development

Measure
Number of meetings of the Aboriginal Advisory Committee
Number of activities and grants fully subscribed

Delivery Program

Activity **2.1.3** **Provide services that meet changing community needs and celebrate our diversity**

Measure Compliance with Aged Care Quality Standards
Increased satisfaction with services for seniors

Directorates CARS, GM

Code	Action	Service
2.1.3.1	Provide support services for seniors and their carers	Community Care
2.1.3.2	Facilitate citizenship ceremonies	Community and Corporate Leadership
2.1.3.3	Provide Families Week activities	Children’s Services
2.1.3.4	Coordinate Youth Week events	Youth
2.1.3.5	Deliver Children's Week activities	Children’s Services

Measure
Number of seniors supported
Number of senior services volunteers hours provided
Number of direct support workers
Number of direct service hours provided
Number of citizenship ceremonies held
Youth week program attendances



Community Strategic Plan

Strategy 2.2 Encourage community spirit and enable healthy lifestyles

Delivery Program

Activity 2.2.1 Strengthen community spirit through community development initiatives

Measure Increased satisfaction in provision of community development activities

Directorates CARS, GM

Code	Action	Service
2.2.1.1	Provide volunteering opportunities through various programs and promotion of the Eurobodalla Volunteer Guide	Various
2.2.1.2	Coordinate the community grants program including Healthy Communities, Seniors Week and Youth Grants	Community and Cultural Development
2.2.1.3	Conduct Local Heroes Award	Community and Corporate Leadership
2.2.1.4	Provide an up-to-date Community Directory	Community and Cultural Development

Measure
Number of volunteers
Grants program promoted and fully allocated

Delivery Program

Activity 2.2.2 Provide and manage quality community facilities to meet the needs of the current and future communities

Measure Increased satisfaction with Public Halls, Cemeteries and Public toilets

Directorates CARS

Code	Action	Service
2.2.2.1	Maintain and manage community halls	Community Facilities
2.2.2.2	Prepare an action plan to increase use in community halls	Community Facilities
2.2.2.3	Finalise and Implement the Public Toilet Strategy	Community Facilities
2.2.2.4	Provide, maintain and upgrade Council cemeteries, including delivering the Narooma Cemetery Expansion project	Community Facilities
2.2.2.5	Provide a Council facility booking service	Community Facilities
2.2.2.6	Manage the Bay Pavilions	Community Facilities

Measure
Number of public toilet facilities maintained
Number of burials and inurnments
Number of bookings for recreations and community facilities



Delivery Program

Activity 2.2.3 Plan for, and deliver safe and accessible recreation opportunities, guided by the Recreation and Open Space Strategy and asset management plan

Measure Increased satisfaction with provision and maintenance of sportsgrounds, sporting amenities, accessibility of recreation facilities and swimming pools

Directorates CARS

Code	Action	Service
2.2.3.1	Provide and maintain recreation facilities	Recreation
2.2.3.2	Upgrade Malua Bay Reserve	Recreation
2.2.3.3	Upgrade Moruya Showground canteen and amenities	Recreation
2.2.3.4	Upgrade Hanging Rock sporting fields	Recreation
2.2.3.5	Liaise with local sporting clubs to create strategic plans in developing long-term sustainability in sport	Recreation
2.2.3.6	Manage the contract for Moruya and Narooma aquatic facilities	Recreation

Measure
Visitation number at Moruya Swimming Pool
Visitation number at Narooma Swimming Pool

Delivery Program

Activity 2.2.4 Work in partnership to improve local and regional health services

Measure Increased perception of personal health

Directorates GM

Code	Action	Service
2.2.4.1	Advocate for improved health services	Community and Corporate Leadership
2.2.4.2	Work with NSW government to maximise outcomes for the Eurobodalla Regional Hospital	Community and Corporate Leadership

Community Strategic Plan

Strategy 2.3 Provide rich learning opportunities and experiences

Delivery Program

Activity 2.3.1 Work in partnerships to improve educational opportunities

Measure Increased perception of access to good educational opportunities

Directorates CARS

Code	Action	Service
2.3.1.1	Collaborate with stakeholders to advocate for and address local educational needs	Community and Corporate Leadership



Image: The Growing Up Rural panel, hosted by Council during Youth Week 2022.



Community Strategic Plan

Strategy 2.4 Forster a safe community

Delivery Program

Activity 2.4.1 Collaborate with partners to address issues of community safety

Measure An improvement in the proportion of people who feel safe within Eurobodalla

Directorates CARS, IS

Code	Action	Service
2.4.1.1	Coordinate the Police Liaison Committee	Public Order and Safety
2.4.1.2	Review and update the Eurobodalla Road Safety Plan and provide road safety programs	Public Order and Safety
2.4.1.3	Coordinate the management of beach safety through the Lifeguard contract	Public Order and Safety

Measure
Number of Police Liaison Committee meetings held

Delivery Program

Activity 2.4.2 Deliver legislated health protection and regulatory programs

Measure Increased satisfaction with public health and safety management and programs

Directorates PSS

Code	Action	Service
2.4.2.1	Promote and undertake the food inspection program in accordance with the Food Authority guidelines and Scores on Doors program	Public Order and Safety
2.4.2.2	Undertake commercial public pool water quality inspection program	Public Order and Safety
2.4.2.3	Undertake liquid trade waste inspections and/or audits	Public Order and Safety
2.4.2.4	Monitor, inspect and respond to issues in relation to public safety	Public Order and Safety

Measure
Percentage of complying food inspections
Number of commercial public pool inspections
Number of liquid trade waste inspections

Delivery Program

Activity 2.4.4 Work with agencies and emergency services to coordinate emergency management and improved resilience

Measure Increased satisfaction with emergency management support

Directorates IS

Code	Action	Service
2.4.4.1	Support emergency services, Government agencies and supporting organisations in planning, preparing, responding, and recovering from natural disasters through the Emergency Management, Rescue and Far South Coast Bushfire Risk Management Committees	Public Order and Safety
2.4.4.2	Advocate for strategic review of emergency and recovery services including the transfer of the annual cost for the Rural Fire Service, State Emergency Service and NSW Fire and Rescue to the NSW Government	Public Order and Safety
2.4.4.3	Work with the NSW Government to deliver the Eurobodalla Regional Co-located Emergency Services Precinct	Public Order and Safety
2.4.4.4	Undertake fire mitigation program on Council controlled land	Public Order and Safety
2.4.4.5	Advocate to the NSW and Australian governments to fund improved resilience of local roads and bridges, evacuation centres, water and sewerage systems, power supply, telecommunications and highways	Public Order and Safety

Delivery Program

Activity 2.4.5 Continue to support Eurobodalla’s natural disaster recovery

Measure Satisfaction with Eurobodalla natural disaster recovery services

Directorates PSS

Code	Action	Service
2.4.5.1	Continue to support affected bushfire communities with development assessment	Development Assessment and Building Certification
2.4.5.2	Promote a two-week free green waste drop off period at waste management facilities in conjunction with Rural Fire Service ‘Get Ready’ program	Waste Management

Our Eurobodalla is thriving

3. Our region of vibrant places and spaces

Image: Batemans Bay CBD.



Thriving

The development of Eurobodalla is responsive, functional and sympathetic to our environment.

We balance growth and economic demands with sustainable practices.

Eurobodalla is welcoming to new industries and innovations whilst supporting our strong established economy.

Our public spaces are activated, engaging and attractive all year round.

Community Strategic Plan

Strategy 3.1 Balance development between the needs of people, place and productivity

Delivery Program

Activity 3.1.1 Review, prepare and deliver planning instruments that support sustainable social, environmental and economic outcomes as guided by our Local Strategic Planning Statements

Measure Increased satisfaction with planning for the development of the area

Directorates PSS

Code	Action	Service
3.1.1.1	Prepare a masterplan for Batemans Bay CBD that identifies options for more housing	Strategic Planning
3.1.1.2	Collaborate with the NSW Government to prepare the Place Strategy for the Batemans Bay Strategic Cluster	Strategic Planning
3.1.1.3	Conduct ongoing reviews and update planning controls	Strategic Planning

Delivery Program

Activity **3.1.3** **Work in partnership to encourage and facilitate greater housing diversity and affordability**

Measure Decreased concern for housing availability

Directorates PSS, IS

Code	Action	Service
3.1.3.1	Advocate to the NSW Government on housing supply, diversity and affordability in the region	Strategic Planning
3.1.3.2	Finalise the housing strategy with a focus on addressing affordability	Strategic Planning
3.1.3.3	Commence delivery of the Moruya Housing Infrastructure project	Strategic Planning

Community Strategic Plan

Strategy 3.2 Support diversified industry and thriving businesses

Delivery Program

Activity 3.2.1 Collaborate with other service providers for business to invest, diversify and grow guided by the Economic Development Strategy

Measure Increased satisfaction with support for local business
Increase in the value of the local economy

Directorates CARS, PSS

Code	Action	Service
3.2.1.1	Facilitate and advocate for assistance and resources to local businesses	Economic Development
3.2.1.2	Work in partnership with chambers of commerce and other industry leaders	Economic Development
3.2.1.3	Collaborate with industry groups and bodies to welcome new and emerging industry and promote Eurobodalla as a place to do business	Economic Development
3.2.1.4	Promote work opportunities and provide career and training support through the Job Shop and Employment Projects	Economic Development

Measure
Number of businesses assisted
Number of Job Shop clients
Number of jobs and training opportunities provided

Delivery Program

Activity 3.2.2 **Support the local tourism industry to be viable year-round and encourage development of sustainable visitor experiences as guided by the Destination Action Plan, Nature Based Tourism study, Wayfinding and Tourism Signage Strategy and Events Strategy**

Measure Increased satisfaction with tourism
 Increase in the value of the visitor economy

Directorates PSS

Code	Action	Service
3.2.2.1	Provide support, promotion and networking opportunities to local tourism operators	Tourism
3.2.2.2	Finalise the Eurobodalla Destination Action Plan 2023-2028	Tourism
3.2.2.3	Develop a plan to consider micro and small-scale infrastructure to assist in the provision of nature-based tourism experiences	Tourism

Measure
Tourism sector employment as a percentage of overall employment
Value of the visitor economy



Delivery Program

Activity 3.2.3 Develop the Mogo Adventure Trail Hub guided by the Nature Based Tourism study

Measure Satisfaction with the Mogo Trails

Directorates PSS

Code	Action	Service
3.2.3.1	Complete the construction of eastern section of Mogo Trails including supporting infrastructure	Tourism
3.2.3.2	Prepare a marketing and branding strategy for Mogo Trails	Tourism



Image: Building our mountain bike trails at Mogo.

Community Strategic Plan

Strategy 3.3 Embrace and value our creative arts

Delivery Program

Activity 3.3.1 Showcase public art, as guided by the Public Art Strategy

Measure Increased satisfaction with the provision of Public Art

Directorates CARS

Code	Action	Service
3.3.1.1	Coordinate the Public Art Advisory Committee and associated projects	Community and Cultural Development
3.3.1.2	Update Council's project management guide to include early consideration of public art in new projects	Community and Cultural Development
3.3.1.3	Provide advocacy and education in relation to current public art practice	Community and Cultural Development

Measure

Number of public art advocacy and educational activities undertaken

Delivery Program

Activity **3.3.2** **Develop and promote creative arts activities and industries, as guided by the Creative Arts Strategy**

Measure Increased satisfaction with the provision of the creative arts service

Directorates CARS

Code	Action	Service
3.3.2.1	Provide opportunities for the community to participate in creative arts	Community and Cultural Development
3.3.2.2	Provide opportunities for local artists and performers to exhibit, promote and perform at Council venues and events	Community and Cultural Development
3.3.2.3	Seek opportunities to develop and showcase Aboriginal arts and arts practitioners	Community and Cultural Development

Measure
Participation in creative arts activities
Number of exhibitions and activities delivered

Delivery Program

Activity **3.3.3** **Exhibit the arts at Council facilities**

Measure Satisfaction with the art exhibitions

Directorates CARS

Code	Action	Service
3.3.3.1	Implement the Basil Sellers Exhibition Centre arts program	Community and Cultural Development
3.3.3.2	Coordinate the Basil Sellers Art Prizes and scholarships	Community and Cultural Development

Measure
Number of Little Sellers entries

Community Strategic Plan

Strategy 3.4 Celebrate our unique region through inclusive places and spaces

Delivery Program

Activity 3.4.1 Plan and deliver functional and inclusive public spaces

Measure Increased satisfaction with the appearance of public spaces

Directorates PSS, CARS

Code	Action	Service
3.4.1.1	Work with key stakeholders to develop and implement place activation for towns and villages	Strategic Planning
3.4.1.2	Work with key stakeholders to develop and implement recreation and open space plans and projects	Recreation
3.4.1.3	Continue to develop plans of management for developed and undeveloped Crown Reserves	Property

Delivery Program

Activity 3.4.2 Implement the Batemans Bay Waterfront Master Plan and Activation Strategy

Measure Satisfaction with the Batemans Bay Waterfront

Directorates PSS

Code	Action	Service
3.4.2.1	Investigate opportunities to improve open spaces for events	Strategic Planning
3.4.2.2	Support traders to have active shopfronts onto the street	Strategic Planning

Delivery Program

Activity 3.4.3 Provide distinctive, innovative and consistent signage and interpretation that promotes our unique features guided by the Wayfinding and Signage Strategy

Measure Satisfaction with the provision of town signage

Directorates GM, PSS

Code	Action	Service
3.4.3.1	Install signage at Tilba Tilba and Central Tilba, Tomakin, Broulee, Mossy Point, Batehaven	Tourism
3.4.3.2	Conduct a tourism product audit to identify key attractions and locations for appropriate tourist signage	Tourism

Measure
Number of town signs installed

Delivery Program

Activity 3.4.4 Provide a Regional Botanic Garden of Excellence

Measure Increased satisfaction with Eurobodalla Regional Botanic Garden

Directorates PSS

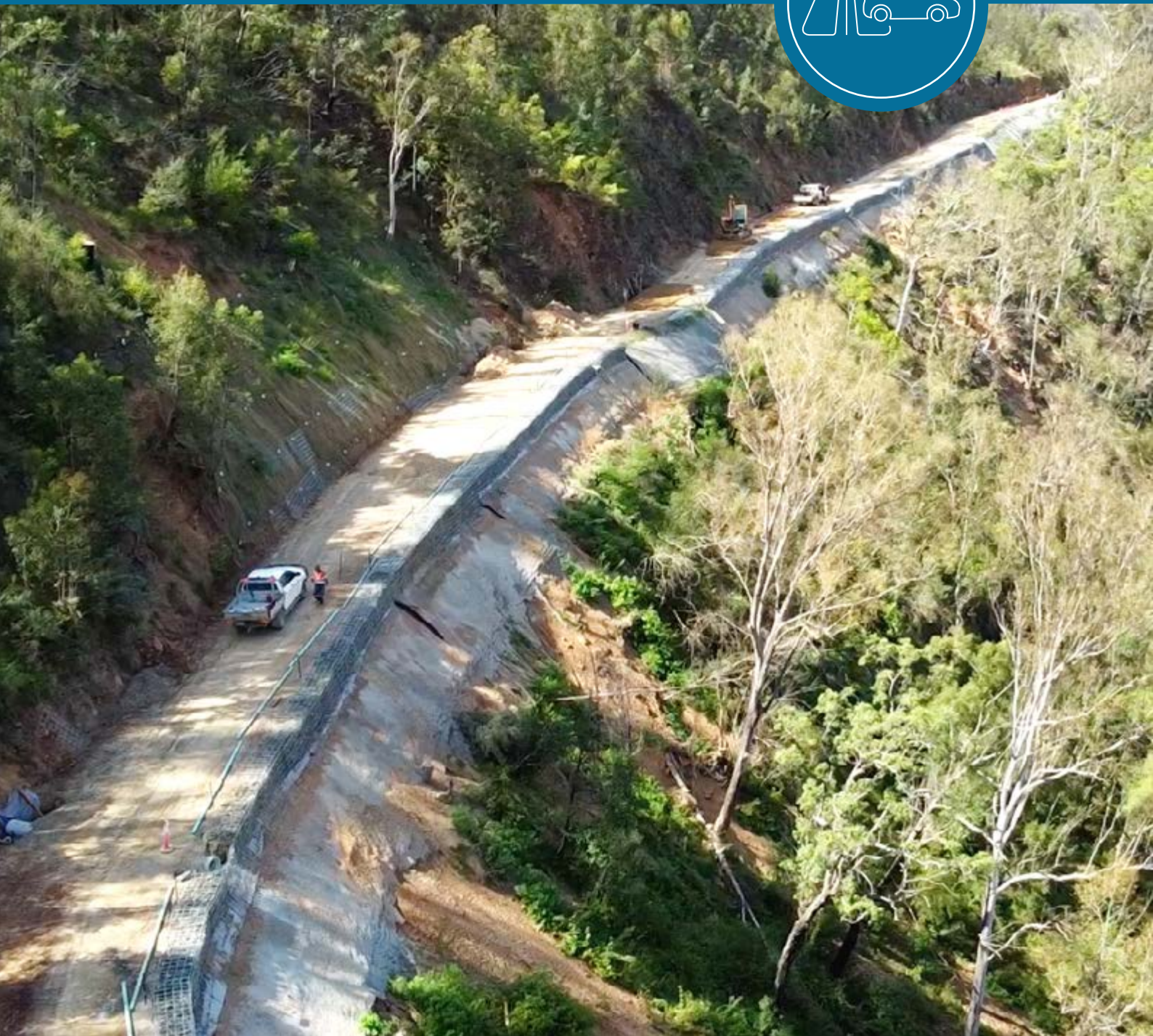
Code	Action	Service
3.4.4.1	Enhance visitor experience via events, education programs and facilities	Commercial Entities
3.4.4.2	Coordinate the established volunteer network to support the Eurobodalla Regional Botanic Garden	Commercial Entities
3.4.4.3	Complete the Sensory Garden upgrade	Commercial Entities

Measure
Visitation numbers at Eurobodalla Regional Botanic Gardens

Our Eurobodalla is resilient

4. Our connected community through reliable and safe infrastructure networks

Image: Large sections of Araluen Road have been rebuilt following landslides caused by fires and floods.



Resilient

Our Eurobodalla is connected through resilient transport and telecommunications links.

Moving through Eurobodalla is seamless via our considered and accessible transport system of local road and pathway networks.

Access to and from the region is supported by effective air, road and marine transport options.

The community can access reliable telephone and internet services to enhance connectivity.

Community Strategic Plan

Strategy 4.1 Provide integrated and active transport networks to enable a connected and accessible Eurobodalla

Delivery Program

Activity 4.1.1 Plan for an integrated and active local transport network, guided by the NSW Government’s Future Transport 2056 Strategy

Measure Improved satisfaction with capacity of the transport network

Directorates IS, PSS, CARS

Code	Action	Service
4.1.1.1	Plan for a safe, efficient and integrated transport network that meets current and future needs	Transport / Strategic Planning
4.1.1.2	Provide traffic management planning	Transport
4.1.1.3	Coordinate the Local Traffic Committee	Transport
4.1.1.4	Advocate for improved public transport including compliance with NSW Disability Standards for accessible public transport	Transport
4.1.1.5	Provide community transport services	Community Care

Measure
Number of Local traffic committee meetings
Number of community transport trips
Number of community transport volunteer hours provided

Delivery Program**Activity** **4.1.2** **Advocate for improved and resilient transport services and infrastructure****Measure** Reduction in estimated cost to bring road assets to agreed level of service**Directorates** PSS, IS

Code	Action	Service
4.1.2.1	Partner with peak bodies to advocate for improved local transport services and infrastructure	Transport

Delivery Program**Activity** **4.1.3** **Provide safe and reliable local rural and urban roads, guided by the asset management plan****Measure** Increased satisfaction with local and urban sealed roads, unsealed roads and bridges**Directorates** IS

Code	Action	Service
4.1.3.1	Deliver the annual maintenance program for local and urban roads	Transport
4.1.3.2	Deliver the annual capital works program for the local and urban road network	Transport

Measure
Length of sealed roads maintained
Length of unsealed roads maintained
Number of bridges maintained

Delivery Program**Activity** **4.1.6** **Provide car parking, guided by the asset management plan****Measure** Increased satisfaction with Council car parks**Directorates** IS

Code	Action	Service
4.1.6.1	Deliver the annual car park maintenance program	Transport
4.1.6.2	Build and renew car parks	Transport
4.1.6.3	Explore opportunities to improve accessibility of shire car parks	Transport

Measure

Number of car parks maintained

Community Strategic Plan

Strategy 4.2 Strengthen linkages through air, road, and marine transport options

Delivery Program

Activity 4.2.1 Advocate for improved highways and freight access in and out of Eurobodalla

Measure Successful advocacy efforts for Eurobodalla

Directorates IS

Code	Action	Service
4.2.1.1	Work with key partners to advocate for the progress upgrades of the Princess and Kings Highways	Transport
4.2.1.2	Advocate the NSW Government to optimise outcomes from delivery of key regional transport upgrades such as Moruya Bypass and upgrade of Kings and Princess Highway for freight	Transport



Image: The Council-owned Moruya Airport is a key transport hub for the region.



Delivery Program

Activity 4.2.2 **Provide and enhance the Regional Airport, guided by the Airport Master Plan**

Measure Increased satisfaction with the Regional Moruya Airport

Directorates IS, PSS

Code	Action	Service
4.2.2.1	Operate and maintain the Regional Moruya Airport	Commercial Entities
4.2.2.2	Finalise the review of the Airport Master Plan	Commercial Entities

Measure

Number of landings at the airport

Number of passengers

Delivery Program

Activity 4.2.3 **Work in partnerships to develop marine infrastructure, guided by the Marine Asset Management Strategy**

Measure Increased satisfaction with boating and marine infrastructure

Directorates IS

Code	Action	Service
4.2.3.1	Inspect and maintain Council boating and marine infrastructure	Recreation
4.2.3.2	Complete upgrade of Brierley's Boat Ramp	Recreation
4.2.3.3	Advocate for NSW Government boating and marine infrastructure and ongoing dredging of navigation channels	Recreation

Measure

Number of marine infrastructure maintained

Community Strategic Plan

Strategy 4.3 Enhance connectivity through improved telecommunications and power supply

Delivery Program

Activity 4.3.1 Work with key partners to ensure resilience, consistency and improvements in our networks

Measure Improved access to reliable telecommunication and power networks

Directorates IS

Code	Action	Service
4.3.1.1	Advocate for improved power supply resilience to critical infrastructure and vulnerable communities	Public Order and Safety
4.3.1.2	Advocate for improved resilience, coverage and speed of telecommunications including fast internet and reduce mobile black spots	Public Order and Safety

Our Eurobodalla is collaborative

5. Our engaged community with progressive leadership

Image: Our Youth Committee getting excited for the annual Colour Run.



Collaborative

Our Eurobodalla is a collaborative and connected community that recognises our mutual responsibility to work towards our goals, and actively participates and engages to improve our region.

Our leaders act fairly, listen to, and represent our community. They are accountable and transparent in their decision-making process.

Community Strategic Plan

Strategy 5.1 Acknowledge our shared responsibility through an informed community

Delivery Program

Activity	5.1.1	Proactively provide clear, accessible, timely and relevant information to support and inform the community
Measure		Increased satisfaction with Council's communications More residents and ratepayers receive their Council information from Council sources
Directorates		GM

Code	Action	Service
5.1.1.1	Manage Council's digital platforms, including websites, social media and newsletters	Communications
5.1.1.2	Communicate Council's activities to media and the community using owned and earned media	Communications
5.1.1.3	Design Council's communications, signage and promotional materials in line with brand and accessibility requirements	Communications

Measure
Website traffic
Number of social media followers
Number of Council News subscribers
Number of media releases distributed
Number of media queries
Number of newsletters published

Community Strategic Plan

Strategy 5.2 Proactive, responsive and strategic leadership

Delivery Program

Activity 5.2.1 Be proactive leaders with a focus on ‘community better’

Measure Increased community confidence that their say will be taken into consideration

Directorates GM

Code	Action	Service
5.2.1.1	Facilitate and support civic functions	Community and Corporate Leadership
5.2.1.2	Administer community grants and donations	Community and Corporate Leadership
5.2.1.3	Explore opportunities for Councillors to be more accessible to the community	Community and Corporate Leadership
5.2.1.4	Provide professional development opportunities for Councillors	Community and Corporate Leadership

Measure
Number of civic functions held
Total value of community grants distributed



Delivery Program

Activity 5.2.2 Implement effective governance and long-term planning

Measure Increased satisfaction with the long-term planning of Eurobodalla

Directorates GM

Code	Action	Service
5.2.2.1	Assist the Council in meeting its statutory obligations and roles	Community and Corporate Leadership
5.2.2.2	Review and prepare Council's plans and reports under the Integrated Planning and Reporting Framework	Community and Corporate Leadership
5.2.2.3	Seek grants funds to support identified priority works and services	Community and Corporate Leadership
5.2.2.4	Update Council's Risk Strategy	Community and Corporate Leadership

Measure

Number of Council meetings

Plans adopted within statutory timeframes

Delivery Program

Activity 5.2.3 Advocate and collaborate to advance the region and address local issues

Measure Increased satisfaction with representation of both Eurobodalla specific and regional issues to other levels of government

Directorates GM

Code	Action	Service
5.2.3.1	Develop and maintain strategic partnerships	Community and Corporate Leadership
5.2.3.2	Actively participate in Local Government NSW and other sector organisations	Community and Corporate Leadership

Measure

Number of Canberra Region Joint Organisation meetings attended

Community Strategic Plan

Strategy 5.3 Work together to achieve our collective vision

Delivery Program

Activity 5.3.1 Provide strong corporate and financial management that is ethical, fair, transparent and accountable

Measure Increased satisfaction with the management of Council’s finances

Directorates FCS

Code	Action	Service
5.3.1.1	Provide sound and strategic financial management and reporting	Finance
5.3.1.2	Prepare and commence implementation of future finance strategy	Finance
5.3.1.3	Collect rates and charges	Finance

Measure
Annual Accounts lodged with Office of Local Government by statutory deadlines
Quarterly budget review statements presented to Council with statutory timeframes

Delivery Program

Activity 5.3.2 Manage land under Council control

Measure Satisfaction with management of community land

Directorates PSS

Code	Action	Service
5.3.2.1	Undertake strategic management of Council's operational land portfolio	Property
5.3.2.2	Manage leases and licences	Property
5.3.2.3	Manage the contracts for the operation of Council's campgrounds and Batemans Bay Beach Resort	Property

Measure
Number of leases and licences managed

Delivery Program

Activity **5.3.4** **Develop and grow a skilled, motivated and accountable workforce and position Council as an organisation people want to work for**

Measure Sustainable turnover rate maintained

Directorates GM

Code	Action	Service
5.3.4.1	Provide human resource management	Workforce Development
5.3.4.2	Support a culture that provides opportunities and celebrates achievements	Workforce Development
5.3.4.3	Champion the safety and wellbeing of staff	Workforce Development
5.3.4.4	Continue to develop performance and capabilities frameworks	Workforce Development
5.3.4.5	Undertake a review of recruitment policy and processes	Workforce Development

Measure
Number of learning and development opportunities provided
Number of participants in health and wellbeing activities
Number of work, health and safety inspections
Workers lost time injury incidents
Staff turnover rate

Delivery Program

Activity **5.3.5** **Be an agile organisation that champions continuous improvement and efficiencies**

Measure Implementation of an organisation service review program

Directorates GM

Code	Action	Service
5.3.5.1	Facilitate the Audit, Risk and Improvement Committee and prepare for new guidelines	Community and Corporate Leadership
5.3.5.2	Continue to develop a service review program to inform Council's future level of service	Community and Corporate Leadership

Measure
Number of Audit, Risk and Improvement Committee meetings held

Our service review program

Council is committed to ongoing improvements to the efficiency, productivity, financial management and governance of the council.

Councils are asked to respond to multiple and often competing demands for a wide range of services and programs whilst facing fiscal constraints and ensuring the Council and community live within its means.

To manage these competing needs, councils can undertake service reviews. A service review is an evaluation process in which services offered are systematically reviewed to determine the most appropriate way for delivery. It allows the community, Council and staff to better understand the services provided and assist in making more informed strategic decisions regarding those services.

A service review aims to define and improve Council's services without compromising the level of service provided to the community, whilst managing its overall service mix and ensuring it is affordable and financially sustainable for the long-term benefit of the community.

The methodology for the development of Council's Service Review Program includes:

- **Community input**
Recent community engagement outcomes, including surveys conducted in 2019, 2021 and 2023 will be used to determine the services that should be reviewed. Data from the surveys will be analysed to determine the importance and satisfaction of Council's current service offering.
- **Legislative changes and operational opportunities**
Council complies with 34 Acts and Regulations and often encounters changes in its requirements which compel it to consider how it delivers that function. Councils can also be presented with operational opportunities such as improvements or changes to the resourcing required to deliver a service.
- **Partnership opportunities**
Council will work with its Audit, Risk and Improvement Committee to promote good governance. Council also participates in regional groups including the Canberra Region Joint Organisation and Integrated Planning and Reporting networks. The networks can offer opportunities to share resources and collaborate on advocacy and efficiency projects.

Our capital program

Council is planning to spend \$148 million on capital projects in 2023-24. The following table shows the capital projects to be delivered in 2023-24 by service area.

Projects marked with an * are partially or fully funded by grant funds Council has successfully received.

Commercial entities project	2023-24 (\$)
Airport - Recurrent Capital Expenditure	69,066
Batemans Bay Beach Resort Capital specific	93,864
Moruya Airport Redevelopment	250,000
Mogo State Forest - Hardwood Timber Shelter	40,100
Moruya Airport - Security and Safety Upgrade	600,000
*Eurobodalla Regional Botanic Gardens - Sensory Garden Upgrade	511,953
*Eurobodalla Regional Botanic Gardens Accessibility Upgrade	162,000
Total Commercial Entities	1,726,983

Community and cultural development project	2023-24 (\$)
Art Acquisition Program	8,618
Total Community and Cultural Development	8,618

Community facilities project	2023-24 (\$)
Batemans Bay Mackay Park Precinct	200,000
Cemetery Improvement Program	47,792
Disability Access Works	34,658
Public Halls, Libraries, Centres, Stadiums - improvements	116,932
Public Toilets	286,000
Halls General - Minor Renewals	51,903
Halls General	118,474
*Batemans Bay Waterfront (LR Phase 3)	421,077
Total Community Facilities	1,276,836

Environmental management project	2023-24 (\$)
*Coastal Management Plan - Construction works	600,000
Total Environmental Management	600,000

Fleet and plant project	2023-24 (\$)
General Fund Plant and Fleet Capital	2,535,915
Water Fund Plant and Fleet Capital	524,751
Waste Fund Plant and Fleet Capital	459,377
Total Fleet and Plant	3,520,043

Information technology project	2023-24 (\$)
Computer Purchases	196,820
Hardware - Mobile Smart Phones	53,864
Hardware - Tablet Devices	26,932
Hardware - Server/Network	53,864
Total Information Technology	331,480

Libraries project	2023-24 (\$)
Library Audio Books (Recurrent)	2,733
*Library Collection	181,970
Narooma Library - Repaint	11,961
Total Libraries	196,664

Public order and safety project	2023-24 (\$)
*Emergency Services Precinct - Surf Beach	1,400,000
*Regional Co-located Emergency Services Precinct (Caprex)	4,800,000
Total Public Order and Safety	6,200,000

Recreation project	2023-24 (\$)
Marine Facilities Renewals	94,083
Burri Point, Guerrilla Bay	47,227
*Litter Collection Contract	11,481
Parks Facilities Renewals - Seats/Tables	155,334
Playground renewals	158,168
Sporting amenities - minor renewal activities	267,807
Sporting Amenities - ROSS Works	349,079
Aquatic Facilities General - Minor Renewals	28,209
Moruya Pool - Clubroom Access Upgrade	2,000
Captain Oldrey Park - Nature Trail	2,393
Tennis Access Upgrade	11,132
Brierleys Boat Ramp Facility Upgrade	350,000
ROSS - Recreation Space Upgrades	10,793
*Malua Bay Beach Reserve (LRCl Phase 3)	583,034
*Malua Bay Playground Inclusive Upgrade - ECP Grant	74,981
*Bill Smyth Oval - Second Field Expansion	749,179
*Moruya Showground Field Lighting	37,285
*Moruya Showground Canteen and Amenities Development	729,000
*Sandy Point Beach Access	211,000
*Cricket Infrastructure Renewals Grant	59,091
*Hanging Rock Field 3 Multi-Sport Upgrade	1,000,000
*Batemans Bay BMX Carpark Upgrade	250,000
*Malua Bay Beachside Amenities Replacement	265,763
*Dalmeny Oval Upgrade	185,752
Total Recreation	5,632,791

Sewer Services Project	2023-24 (\$)
Tuross Sewage Treatment Plant Augmentation	-
Batemans Bay Sewage Treatment Plant Upgrade - Augmentation	3,000,000
Sewer Asset Manhole Renewal	203,000
New Mains Service Connections	20,300
Renewal Mains and Service Connections	1,015,000
Telemetry Upgrades - Sewer	50,750
Tomakin Sewage Treatment Plant Augmentation	3,000,000
Akolele Sewerage Scheme	3,500,000
Sewage Treatment Plants Asset Renewal	253,750
Nelligen Sewerage Scheme	9,000,000
Sewer Pump Stations and Transport Systems Upgrades	4,000,000
Tuross Effluent Reuse Scheme	500,000
Moruya Sewer - New Hospital	3,400,000
Total Sewer Services	27,942,800

Stormwater project	2023-24 (\$)
Drainage Construction Program	283,675
Drainage Renewals - Shirewide	206,045
Stormwater Improvements - River Road Nelligen	40,000
Total Stormwater	529,720

Tourism project	2023-24 (\$)
*Coastal Headlands Walk - Observation Point	2,521,767
*Mogo Adventure Trails	4,923,812
*Eurobodalla Tourism Wayfinding Signage Round 2	120,000
Total Tourism	7,565,579

Transport project	2023-24 (\$)
Footpath Renewal - generic	83,681
*Gravel Resheet - Unsealed Roads Resheeting	1,382,562
Guardrail - Local Rural Roads	80,611
Local Rural - Drainage Culvert Improvements	55,000
Local Rural - River Road Nelligen (S24 Road)	376,124
Local Urban - Road Reserves Acquisition	32,803
*Local Urban - Roads Reconstruction Program	732,901
*Pavement Rehabilitation - Rural Sealed roads	1,565,942
*Regional Roads - Renewals/Widening	350,277
*Reseal - Local Urban Sealed	2,064,218
*Rural Road Reconstruction	250,000
*Composite Bridge renewals	649,042
Bus Shelters - Capital Works	26,145
Edward Road Batehaven - Pathway	61,249
Causeway Extension Eurobodalla Road Nerrigundah	112,718
Intersection construction - Oceanview Pde/GBD Tomakin	98,356
*Silo Bridge Renewal - Fixing Country Bridges	1,015,446
*Tilba Tilba Creek Bridge Renewal - Fixing Country Bridges	425,033
Cullendulla Drive - Road Widening	15,997
*Natural Disaster Relief and Recovery Arrangements Araluen Road Retaining/Stabilisation	375,650
*Natural Disaster Relief and Recovery Arrangements Reedy Creek Road Retaining/Stabilisation	675,000
*Araluen Road - Resheeting	181,848
Eurobodalla Road - Cadgee seal	121,840
George Bass Drive Sunshine Bay - Pavement Rehabilitation	945,000
*Sunpatch Parade Pathway - Club to Kingston Parade	200,000
*Old Mill Road Bridge Replacement - Fixing Country Bridges	422,400
Nelligen Creek Road Culvert Replacement	495,000
Northern Gulph Creek Causeway Replacement	351,000
Urban Roads - Merinda Street Malua Bay	269,140
Tomakin Road - Safer Roads Upgrade Stage 3	1,000,000

Transport project	2023-24 (\$)
Batemans Bay CBD Water Gardens - Accessible Pathway and Ramp	100,000
*Grandfathers Gully George Bass Drive - Shared Pathway	420,000
Active Transport - Footpaths	1,350,000
*River Road Reconstruction	105,000
*Old Nelligen Road Reconstruction	105,000
*Moruya Housing Precinct - Transport Works	3,000,000
Total Transport	19,494,983

Waste management project	2023-24 (\$)
*Brou Rezoning	602,647
*Surf Beach Organics Area Expansion	567,408
*Enabling Works Surf Beach Waste Management Facility	3,383,562
Total Waste Management	4,553,617

Water services project	2023-24 (\$)
Water Meter Replacement	263,900
Water Pump Refurbishments	81,200
Replacement Telemetry Parts	50,750
*Southern Water Storage Facility	58,500,000
*New Scheme Nelligen	6,000,000
Water Services Asset Renewal	60,900
Valves and Hydrants Asset Renewal	203,000
Water Mains Asset Renewal	2,030,000
New Water Connections	142,100
Water Treatment asset renewal	250,000
Deep Creek Dam Spillway	500,000
Total Water Services	68,081,850

Works and operations project	2023-24 (\$)
Depot Renewals	28,772
Administration Building - Lift	82,888
Administration Building - internal/external improvement	21,870
Administration Building Security	16,000
Total Works and Operations	149,530
Total capital program	147,811,494

Community grants 2023-24

Section 356 of the *Local Government Act 1993* allows Council to grant financial assistance for the purpose of exercising its functions.

Council's Community Grants Policy provides a framework for delivering grant funding to the community with clear priorities to achieve the Community Strategic Plan vision and goals.

The proposed community grants made by Council for 2023-24 are listed below and categorised as per the Community Grants policy.

Mayoral projects

Mayoral: \$11,068

Annual projects

Healthy Communities and Seniors Week: \$13,753

NAIDOC: \$5,463

Youth: \$5,537

Use of Council Land by Not-for-Profit Groups:

Community grant amounts unknown and will depend on availability of funding and applications.

Waste Disposal: \$25,022

Local Heritage Places: \$27,198

Schools and Education: \$8,875

Waste Community Recycling Grants: Community grant amounts unknown and will depend on availability of funding and applications.

Rates Subsidies: \$28,030

Safety and Emergency Services: \$45,798

Domestic Waste Collection: \$2,176

Event projects

Events Support Program: \$54,396

Community Events: Community grant amounts unknown and will depend on availability of funding and applications.

Projects total: \$227,317

Our Budget

Council's operations are separated into three different funds, General, Water and Sewer. Each of these funds is operated and managed separately and have different considerations but are interrelated.

General Fund: includes all Council services that are funded by the General Rate, the Environment and Stormwater levies and Waste charges. The primary sources of income for this fund includes rates and fees and charges, many of which are capped by the NSW Government.

Water and Sewer Funds: Council's water and sewer services operate as a separate business. They are required to comply with the NSW Government Best Practice Pricing and operate on a cost recovery basis.

In preparing the budgets a conservative approach was taken incorporating known factors, examining prior year performance and trends and making prudent assumptions for forecasting.

The key projected financial results for each fund and the consolidated outlook are in the tables on this page.

Total income (\$'000)

(before capital grants and contributions)

General	Sewer	Water	Consolidated
92,108	25,426	20,690	138,223

Total expenditure (\$'000)

General	Sewer	Water	Consolidated
100,997	25,162	18,918	145,077

Total capital spend (\$'000)

General	Sewer	Water	Consolidated
51,262	27,943	68,607	147,811

Net operating result (\$'000)

(before capital grants and contributions)

General	Sewer	Water	Consolidated
(8,890)	264	1,772	(6,854)

Cash position increase/(decrease) in restricted funds (\$'000)

General	Sewer	Water	Consolidated
1,995	(9,257)	(19,918)	(27,181)

This table shows the income, expenditure and net spend per service as well as the capital spend planned for each service in 2023-24.

Service	Income	Operating expense	Net result	Capital spend
Children's Services	2,052,201	2,277,408	(225,207)	-
Commercial Entities	4,719,486	3,788,367	931,119	1,726,983
Communications	-	834,321	(834,321)	-
Community and Cultural Development	127,939	1,226,550	(1,098,611)	8,618
Community Care	8,002,286	8,114,853	(112,567)	-
Community Facilities	4,275,944	11,168,992	(6,893,048)	1,276,836
Corporate and Community Leadership	4,513	2,567,576	(2,563,063)	-
Customer Service and Records	33,200	957,872	(924,672)	-
Development Assessment and Building Certification	2,313,128	4,346,086	(2,032,958)	-
Economic Development	8,299	488,412	(480,114)	-
Environmental Planning and Management	134,776	1,259,181	(1,124,405)	600,000
Finance and Central Treasury	257,165	3,690,238	(3,433,073)	-
Fleet and Plant	68,522	987,195	(918,673)	3,520,043
Information Technology	6,483	5,308,783	(5,302,300)	331,480
Libraries	199,094	2,264,532	(2,065,438)	196,664
Property	799,421	1,089,860	(290,439)	-
Public and Environmental Health	386,740	1,170,406	(783,666)	-
Public Order and Safety	1,276,296	4,323,735	(3,047,439)	6,200,000
Recreation	1,813,067	9,275,963	(7,462,896)	5,632,791
Risk and Insurance	-	1,563,064	(1,563,064)	-
Sewer Services	25,425,749	25,161,763	263,986	27,942,800
Stormwater	494,455	2,394,452	(1,899,997)	529,720
Strategic Planning	25,197	1,257,869	(1,232,672)	-
Technical Services	19,868	2,778,948	(2,759,080)	-
Tourism	3,112	1,335,126	(1,332,014)	7,565,579
Transport	6,268,820	26,140,983	(19,872,163)	19,494,983
Waste Management	15,400,777	13,420,387	1,980,390	4,553,617
Water Services	20,689,602	18,917,914	1,771,688	68,081,850
Workforce Development	154,598	2,169,219	(2,014,621)	-
Works and Operations	124,781	4,934,246	(4,809,465)	149,530
Youth Services	277,650	739,351	(461,701)	-
Corporate Overheads ¹	-	(22,078,912)	22,078,912	-
Rates and General Revenue ²	42,859,745	1,202,107	41,657,638	-
Total	138,222,914	145,076,848	(6,853,934)	147,811,494

¹Corporate Overheads include services that provide operational support functions for other services such as Communications, Community and Corporate Leadership, Customer Service and Records, Finance and Central Treasury, Fleet and Plant, Information Technology, Risk and Insurance, Technical Services, Workforce Development and Works and Operations.

²Rates and General revenues include rates income and financial assistance grants that cannot be directly attributed to a particular service.

2022-26 Delivery Program Budgets

Consolidated fund

Income Statement	2022-23	2023-24	2024-25	2025-26
Revenue				
Rates and Annual Charges	70,707,099	74,539,428	77,398,821	80,299,657
User Charges and Other	42,979,886	42,699,324	44,891,821	47,094,451
Investment Revenues	1,195,022	3,885,872	3,743,237	4,076,750
Operating Grants and contributions	20,874,372	17,098,291	15,620,938	15,925,209
Total Revenue	135,756,380	138,222,914	141,654,818	147,396,066
Less Expenses				
Profit/Loss on Disposal of Assets	(309,470)	-	-	-
Employee costs	45,473,545	50,328,000	51,358,352	52,670,186
Interest	2,259,656	2,871,730	2,827,824	3,789,645
Depreciation	38,918,756	44,456,476	48,228,126	50,490,848
Other Costs (including materials and contracts)	50,664,739	47,420,643	45,568,659	46,752,645
Total Expenses	137,007,226	145,076,848	147,982,961	153,703,324
Operating Surplus/(Deficit) before Capital	(1,250,846)	(6,853,934)	(6,328,143)	(6,307,258)
Capital Income				
Developer Contributions	3,241,106	6,833,200	7,003,343	7,177,739
Capital Grants and Contributions	39,611,223	75,946,714	15,481,101	10,109,773
Operating Surplus/(Deficit) after Capital	41,601,483	75,925,980	16,156,300	10,980,253
Cash/Fund Flow Statement	2022-23	2023-24	2024-25	2025-26
Operations				
Net Surplus/(Deficit) from Above	41,601,483	75,925,980	16,156,300	10,980,253
Adjust for Non Cash Fund Flows	38,918,756	44,456,476	48,228,126	50,490,848
Total Operations	80,520,239	120,382,455	64,384,426	61,471,101
Investing Fund Flows				
Asset Sales	2,318,379	669,596	427,080	586,872
Deferred Debtor Repayments	16,000	16,000	16,000	16,000
Purchase of Assets	(96,499,566)	(147,811,494)	(77,534,231)	(50,903,726)
Total Investing Fund Flows	(94,165,187)	(147,125,898)	(77,091,151)	(50,300,854)
Financing Fund Flows				
Proceeds from Borrowings	20,663,782	3,781,380	21,690,500	4,000,000
Repayments of Borrowings	(7,552,341)	(7,281,218)	(8,020,763)	(7,314,467)
Total Financing Fund Flows	13,111,441	(3,499,838)	13,669,737	(3,314,467)
Net Inc/(Dec) in Funds before Transfers	(842,978)	(30,243,281)	963,012	7,855,780
Reserve Movements				
Transfers from (to) Restricted Investments	2,142,921	3,062,260	(2,663,942)	2,969,695
Net Inc/(Dec) in Unrestricted Funds	1,299,944	(27,181,021)	(1,700,931)	10,825,475

2022-23 shows original budget as adopted June 2022

General fund (including waste and environment funds)

Income Statement	2022-23	2023-24	2024-25	2025-26
Revenue				
Rates and Annual Charges	40,328,090	42,353,422	43,592,450	44,858,920
User Charges and Other	30,369,036	30,009,228	31,868,109	33,736,792
Investment Revenues	2,115,734	3,022,861	3,201,530	3,297,477
Operating Grants and contributions	20,487,747	16,722,052	15,237,175	15,533,771
Total Revenue	93,300,608	92,107,563	93,899,265	97,426,959
Less Expenses				
Profit/Loss on Disposal of Assets	(309,470)	-	-	-
Employee costs	37,762,740	41,942,098	42,717,638	43,809,577
Interest	1,374,241	1,262,378	1,126,445	993,499
Depreciation	23,717,038	26,862,370	29,920,437	30,910,748
Other Costs (including materials and contracts)	35,235,296	30,930,325	28,469,464	29,168,773
Total Expenses	97,779,845	100,997,171	102,233,983	104,882,598
Operating Surplus/(Deficit) before Capital	(4,479,237)	(8,889,607)	(8,334,718)	(7,455,638)
Capital Income				
Developer Contributions	841,106	2,083,200	2,134,593	2,187,270
Capital Grants and Contributions	19,711,223	26,786,714	8,993,309	10,109,773
Operating Surplus/(Deficit) after Capital	16,073,092	19,980,306	2,793,183	4,841,404
Cash/Fund Flow Statement	2022-23	2023-24	2024-25	2025-26
Operations				
Net Surplus/(Deficit) from Above	16,073,092	19,980,306	2,793,183	4,841,404
Adjust for Non Cash Fund Flows	23,407,568	26,862,370	29,920,437	30,910,748
Total Operations	39,480,660	46,842,676	32,713,620	35,752,152
Investing Fund Flows				
Asset Sales	2,318,379	573,303	353,751	500,121
Deferred Debtor Repayments	16,000	16,000	16,000	16,000
Purchase of Assets	(42,389,566)	(51,262,093)	(31,298,300)	(26,458,969)
Total Investing Fund Flows	(40,055,187)	(50,672,790)	(30,928,549)	(25,942,848)
Financing Fund Flows				
Proceeds from Borrowings	3,953,095	781,380	1,690,500	-
Repayments of Borrowings	(5,502,522)	(5,412,638)	(6,098,579)	(4,808,590)
Total Financing Fund Flows	(1,549,427)	(4,631,258)	(4,408,079)	(4,808,590)
Net Inc/(Dec) in Funds before Transfers	(2,123,954)	(8,461,372)	(2,623,008)	5,000,714
Reserve Movements				
Transfers from (to) Restricted Investments	3,375,391	10,456,060	4,196,889	(723,605)
Net Inc/(Dec) in Unrestricted Funds	1,251,437	1,994,688	1,573,881	4,277,109

2022-23 shows original budget as adopted June 2022

Sewer fund

Income Statement	2022-23	2023-24	2024-25	2025-26
Revenue				
Rates and Annual Charges	22,385,282	23,731,036	24,964,511	26,208,352
User Charges and Other	890,275	922,303	962,259	1,002,199
Investment Revenues	(561,200)	589,371	608,023	617,243
Operating Grants and contributions	188,171	183,039	186,699	190,433
Total Revenue	22,902,529	25,425,749	26,721,492	28,018,227
Less Expenses				
Employee costs	1,269,126	1,419,887	1,462,864	1,499,945
Interest	859,047	1,576,167	1,671,562	2,769,952
Depreciation	8,427,810	9,840,252	10,239,839	10,642,460
Other Costs (including materials and contracts)	11,620,445	12,325,458	12,731,451	13,095,937
Total Expenses	22,176,429	25,161,763	26,105,715	28,008,293
Operating Surplus/(Deficit) before Capital	726,100	263,986	615,777	9,933
Capital Income				
Developer Contributions	1,200,000	2,800,000	2,870,000	2,941,750
Capital Grants and Contributions	1,000,000	4,000,000	-	-
Operating Surplus/(Deficit) after Capital	2,926,100	7,063,986	3,485,777	2,951,683
Cash/Fund Flow Statement	2022-23	2023-24	2024-25	2025-26
Operations				
Net Surplus/(Deficit) from Above	2,926,100	7,063,986	3,485,776	2,951,683
Adjust for Non Cash Fund Flows	8,427,810	9,840,252	10,239,839	10,642,460
Total Operations	11,353,910	16,904,238	13,725,615	13,594,143
Investing Fund Flows				
Asset Sales	-	-	-	-
Purchase of Assets	(23,720,000)	(27,942,800)	(27,141,505)	(17,703,627)
Total Investing Fund Flows	(23,720,000)	(27,942,800)	(27,141,505)	(17,703,627)
Financing Fund Flows				
Proceeds from Borrowings	16,509,653	3,000,000	20,000,000	4,000,000
Repayments of Borrowings	(1,785,469)	(1,803,654)	(1,856,356)	(2,439,094)
Total Financing Fund Flows	14,724,184	1,196,346	18,143,644	1,560,906
Net Inc/(Dec) in Funds before Transfers	2,358,094	(9,842,216)	4,727,755	(2,548,578)
Reserve Movements				
Transfers from (to) Restricted Investments	(1,232,470)	585,000	(2,986,150)	2,940,938
Net Inc/(Dec) in Unrestricted Funds	1,125,624	(9,257,216)	1,741,605	392,360

2022-23 shows original budget as adopted June 2022

Water fund

Income Statement	2022-23	2023-24	2024-25	2025-26
Revenue				
Rates and Annual Charges	7,993,727	8,454,970	8,841,860	9,232,385
User Charges and Other	11,720,575	11,767,792	12,061,452	12,355,460
Investment Revenues	(359,513)	273,640	(66,316)	162,030
Operating Grants and Contributions	198,454	193,200	197,064	201,005
Total Revenue	19,553,243	20,689,602	21,034,061	21,950,880
Less Expenses				
Employee costs	6,441,678	6,966,015	7,177,850	7,360,663
Interest	26,368	33,185	29,817	26,194
Depreciation	6,756,480	7,753,854	8,067,850	8,937,641
Other Costs (including materials and contracts)	3,808,998	4,164,860	4,367,745	4,487,935
Total Expenses	17,033,524	18,917,914	19,643,262	20,812,433
Operating Surplus/(Deficit) before Capital	2,519,719	1,771,688	1,390,799	1,138,447
Capital Income				
Developer Contributions	1,200,000	1,950,000	1,998,750	2,048,719
Capital Grants and Contributions	18,900,000	45,160,000	6,487,792	-
Operating Surplus/(Deficit) after Capital	22,619,719	48,881,688	9,877,341	3,187,165
Cash/Fund Flow Statement	2022-23	2023-24	2024-25	2025-26
Operations				
Net Surplus/(Deficit) from Above	22,619,719	48,881,688	9,877,341	3,187,165
Adjust for Non Cash Fund Flows	6,756,480	7,753,854	8,067,850	8,937,641
Total Operations	29,376,199	56,635,541	17,945,191	12,124,806
Investing Fund Flows				
Asset Sales	-	96,293	73,329	86,751
Purchase of Assets	(30,390,000)	(68,606,601)	(19,094,427)	(6,741,130)
Total Investing Fund Flows	(30,390,000)	(68,510,308)	(19,021,098)	(6,654,379)
Financing Fund Flows				
Proceeds from Borrowings	201,034	-	-	-
Repayments of Borrowings	(264,350)	(64,926)	(65,828)	(66,783)
Total Financing Fund Flows	(63,316)	(64,926)	(65,828)	(66,783)
Net Inc/(Dec) in Funds before Transfers	(1,077,117)	(11,939,693)	(1,141,735)	5,403,644
Reserve Movements				
Transfers from (to) Restricted Investments	-	(7,978,800)	(3,874,681)	752,362
Net Inc/(Dec) in Unrestricted Funds	(1,077,117)	(19,918,493)	(5,016,416)	6,156,006

2022-23 shows original budget as adopted June 2022

Our Revenue Policy

Our Revenue Policy is prepared annually in accordance with Section 405 of the *Local Government Act 1993*.

The Revenue Policy includes the following statements for the year 2023-24:

- Rating structure
- Levies and charges
- Pricing methodology
- Borrowings

Rating structure

The rating structure for General Rates is based on a combination of a base charge for all properties with the remainder calculated on a rate in the dollar, based on land value assigned by the Valuer-General.

This rating structure is used to provide the fairest and most equitable distribution of the rate levy across the Local Government Area (LGA).

Land valuations are based on market movements reviewed every three years. Eurobodalla LGA was last valued in 2022. These valuations come into effect for rating from 1 July 2023.

Rate peg

The NSW Government introduced rate pegging in 1987. Rate pegging limits the amount by which the Council can increase its rate revenue from one year to the next. The amount of the rate peg is set by the Independent Pricing and Regulatory Tribunal of NSW (IPART).

The rate peg amount for 2023-24 has been set at 3.7% across NSW with a population growth factor which is different for each council. Eurobodalla's population growth factor for 2023-24 is 0.6% bringing the total rate peg for this year to 4.3%.

On behalf of the community, Council is responsible for ensuring that it is financially sustainable and able to generate sufficient funds to deliver the services and infrastructure that meet our community's needs and expectations.

Community and transport infrastructure fund

In 2015 Council successfully applied for a rate variation under section 508A of the *Local Government Act 1993*. The rate variation approved was for an increase of 6.5% on the general rate, including the rate peg amount, for 2015-16, 2016-17 and 2017-18.

Council recognises that maintenance and renewal of infrastructure is important to community wellbeing, the economy and tourism and therefore Council allocates these funds across various services.

Council Service	Community and Transport Infrastructure Expenditure (\$)
Recreation	685,600
Finance and Central Treasury	681,823
Transport	702,010
Stormwater	206,045
Risk and Insurance	204,513
Community Facilities	10,434
Total	2,490,425

Rating categories

Each parcel of land in the Eurobodalla has been categorised for rating purposes in accordance with Sections 515 to 519 of the *Local Government Act 1993*.

Residential

Applies uniformly to all properties where the dominant use is residential, including rural residential properties, or in the case of vacant land, where it is zoned or used for residential purposes.

Farmland

Applies to all properties in the Eurobodalla that satisfy the farmland criteria in the *Local Government Act 1993*.

Business

Applies to all properties that are not identified as residential or farmland. The Business category includes properties that are used for commercial and/or industrial purposes. Properties deemed "inactive" are excepted.

A differential loading is applied to commercial and industrial properties which contribute a greater share of the costs relating to:

- Tourism and economic development
- CBD amenities enhancing retail and tourism
- Additional cleaning, maintenance and construction treatments required for road, traffic, drainage, toilet and street cleaning.

Business (subcategory: inactive)

Council places any properties that cannot be categorised as residential, business or farmland into the business inactive subcategory. Generally, they are lands which have a restriction on their use or cannot be built on. This land will be rated at the same level as residential land.

Rates income

Projected general rates income

Category	Rate (cents in \$)	Base charge (\$)	% of total income from base properties	Number of properties	Number of pensioners	Rateable value (\$)	Gross yield (\$)
Residential	0.1092	569.50	49.94	24,587	4,747	12,853,241,205	28,038,035
Business	0.5514	569.50	14.13	1,253		786,191,163	5,048,641
Farmland	0.0748	569.50	32.57	271		427,206,150	473,884
Business inactive	0.1092			9		1,065,790	1,164
Total				26,120			33,561,724

Pensioner rebates

Holders of a pensioner concession card who own and occupy a rateable property are eligible for a pensioner concession. The *Local Government Act 1993* provides for a pensioner rebate of up to 50% of the aggregated ordinary rates and domestic waste management service charges, to a maximum of \$250. Eligible pensioners are also entitled to a maximum rebate of \$87.50, for both water and sewer access charges, a total of \$175.00 per annum, where applicable.

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

Eurobodalla has approximately 4,747 properties that receive a pensioner concession on their rates. Pensioner concessions are expected to total \$1.82 million in 2023-24. The 55% pensioner subsidy received from the NSW Government will amount to approximately \$1 million, leaving approximately \$820,000 to be funded by Council and the community.

Charges on overdue accounts

In accordance with s566(3) of the *Local Government Act 1993*, the Minister for Local Government determines the maximum rate of interest payable on overdue rates and charges each year.

The Minister has advised the maximum rate of interest payable on overdue rates and charges for 2023-24 will be 6.0% per annum. Details of the General Fund can be found in the Budget section of this document.

Levies and charges

Waste

Council provides a waste management and collection service to the community. Waste charges are designed to recover costs from people who actually benefit from the availability and/or the use of the waste management services. Details of the waste fund can be found in the Budget section of this document.

Projected waste charges income

Descriptions

Domestic waste availability charge (Section 496 of the Act)

Applies to all rateable land (including vacant land) served by the domestic waste collection service and to non-rateable properties that utilise the service. The annual charge is levied whether the collection service is used or not.

Domestic waste collection charge (Section 496 of the Act)

Covers the cost of waste collection services. These services include weekly collection of an 80 litre garbage bin, fortnightly collection of a 240 litre recycling bin and a 240 litre garden organics, and an annual hardwaste collection. This fee is charged to residents supplied with garbage bins by Council

Waste management charge (Section 501 of the Act)

All rateable properties in Eurobodalla pay this charge to cover the cost of waste management including tip operations and waste minimisation programs.

Charges	Annual charge (\$)	Number of services	Gross yield (\$)
Domestic waste availability charge	20.80	22,981	478,005
Domestic waste collection charge	258.50	23,597	6,099,825
Additional service 240 litre recycling bins	75.80	111	8,414
Additional service 240 litre garden organics bin	75.80	504	38,203
Waste management charge	58.80	26,108	1,535,150
Total			8,159,597

Environment

In 1996–97, Council introduced an environmental levy to provide funds to assist with the preservation and protection of the environment. A separate fund, the Environment Fund, was established to ensure that monies collected are accounted for separately from other activities of Council.

The funds raised from the levy are devoted exclusively to tasks such as landcare, estuary management, weeds and pest control, environmental monitoring and research, erosion works and environmental compliance. These funds will supplement NSW Government and other grant contributions towards the protection of the environment.

As with general rates, the environmental levy is based on a combination of a base charge for all properties with the remainder calculated on a rate in the dollar based on land value assigned by the Valuer-General. The levy is applied to all rating categories.

Projected environmental levy income

Category	Rate (cents in \$)	Base charge (\$)	% of total income from base properties	Number of properties	Number of pensioners	Rateable value (\$)	Gross yield (\$)
Environmental levy	0.004188	22.30	49.71	26,111	4,747	14,066,638,518	1,171,386

Environment fund

Council service	Amount (\$)
Environmental Planning and Management	1,252,914
Total	1,252,914

Stormwater

In 2006–07, Council introduced a stormwater charge on all developed urban properties. A special stormwater fund was established as part of the general fund to record and report the income and expenditure related to this charge.

This funds the implementation of the stormwater and flood management service as outlined in this document and is used to improve the performance of the stormwater systems in terms of protecting private property from discharge from public lands and roads, and the quality of stormwater harvested and discharged into waterways.

The stormwater charges are levied with the annual rate notice in accordance with Section 496A of the *Local Government Act 1993*.

Projected stormwater income

Category	Charge (\$)	Number of properties	Gross yield (\$)
Residential	25.00	16,836	420,900
Residential strata	12.50	2,808	35,100
Business	*Land Area	948	37,367
Total		20,592	493,367

* Land Area:

- for land up to 1,050 square metres – \$25
- for land 1,051 to 2,100 square metres – \$50
- for land 2,101 to 3,150 square metres – \$75
- for land greater than 3,150 square metres – \$100

The charge for business strata units is as for business, divided by the number of units, subject to a minimum charge of \$5.

Water

Supplying water to the community is one of the major activities of Council. To pay for the provision of this service, Council collects revenue from the people who benefit from the access to and use of the water supply.

Section 552 of the *Local Government Act 1993* authorises Council to levy water supply charges to:

- land that is supplied with water from a water pipe of the council, and
- land that is situated within 225 metres of a water pipe of the council whether the land has a frontage or not to the public road (if any) in which the water pipe is laid, and although the land is not actually supplied with water from any water pipe of the council.

Council levies the following water supply charges:

- A water access charge relative to the customer's capacity requirements.
- A water usage/consumption charge.

The access and user charges provide an equitable balance between having the infrastructure to meet peak demand periods and the need to maintain an affordable water usage charge for residents living in the Eurobodalla full-time.

Details of the Water Fund can be found in the Budget section of this document.

Water Access Charge

Residential properties

The minimum residential water supply access charge for 2023-24 is \$375, an increase of 4.17% from the 2022-23 access charge of \$360.

The minimum residential water supply access charge will apply to:

- All Single residential properties;
- Each Strata Title unit;
- Each Torrens Title unit;
- Each Community Title unit;
- Other single accommodation types; and
- Vacant land where water supply is available in accordance with Section 552 of the Act.

The minimum water supply access charge for properties with dual occupancy and/or any type of secondary dwelling for 2023-24 is \$600, reflecting an increased demand on the system. Properties with multiple 20mm water meters will be charged an access charge for each meter.

Residential water access charges

Type of residential connection	Charge (\$)
Minimum single residential	375
Vacant unmetered	375
Minimum dual occupancy/secondary dwelling	600

Business, Multi-Residential (non-strata flats) and Mixed-Use (residential/business) properties

The water supply access charges for Business, Multi-Residential (non-strata flats) and Mixed-Use (residential/business) properties are based on the customer's capacity requirements. Water access charges are proportional to the size of the water meter based on a capacity factor.

Water supply access charges for Business and Multi-Residential (non-strata flats) properties are determined by the water meter size. The water supply access charge for a standard 20mm connection for 2023-24 is \$375 and for larger meters the charges will rise by a proportional amount as set out in the Charges table below. Business and Multi-Residential (non-strata flats) properties with multiple water meters will be charged a water supply access charge for each meter by size.

The water supply access charge for Mixed-Use (residential/business) properties including, but not limited to, shop top housing, with a single 20mm water meter for 2023-24 is \$600 reflecting an increased demand on the system as set out in the Charges table below. Mixed-Use (residential/business) properties with multiple water meters will be charged a water supply access charge for each meter by size.

Business, Multi-Residential and Mixed-Use Water Access Charges

Water meter size (mm)	Capacity factor	Charge (\$)
20	1.0	375
25	1.6	600
32	2.6	975
40	4.0	1,500
50	6.3	2,362
65	10.6	3,975
80	16.0	6,000
100	25.0	9,375
Vacant unmetered	1.0	375
Mixed-Use 20mm	1.6	600

Water Consumption (Usage) Charge

- All water consumed will be charged for by volume at \$4 per kilolitre from the July 2023 reading. This represents an increase of 2.56% from the 2022-23 water usage charge of \$3.90 per kilolitre.
- A minimum charge of \$10 will apply to all accounts with consumption between 0 and 2 kilolitres.
- Water usage fees are charged three times each year based on meter readings undertaken in July/August, November/December and March/April and bills are issued in the following month.
- The owner of the property is responsible and liable for all water usage that is recorded on the water meter(s) servicing the property.
- Water Usage Charges may be adjusted for approved concessions in accordance with Council's Water Usage Charging Policy.

Water charges expected income

Category	Access charge	Consumption charge (\$)	Number of properties	Number of pensioners	Gross yield (\$)
Residential	Refer charges table page 102	4.00/kL	20,807	4,177	16,817,569
Business	Refer charges table page 102	4.00/kL	1,085		3,303,075
Total			21,892		20,120,644

Sewer

Council is responsible for the sewerage services within the Eurobodalla. To pay for the provision of this service, Council collects revenue from the people who benefit from access to and use of Council's sewerage system.

Section 552 of the *Local Government Act 1993* authorises Council to levy sewer access charges to all land except:

- land which is more than 75 metres from a sewer of the council and is not connected to the sewer, and
- land from which sewage could not be discharged into any sewer of the council.

Details of the sewer fund can be found in the Budget section of this document.

Sewer Access Charge

Residential properties

The residential sewer access charge for 2023-24 is \$1,080, an increase of 4.85% from the 2022-23 access charge of \$1,030.

The residential sewer access charge will apply to:

- All Single residential properties;
- Each Strata Title unit;
- Each Torrens Title unit;
- Each Community Title unit;
- Other single accommodation types; and
- Vacant land where sewer is available in accordance with Section 552 of the Act.

The sewer access charge for properties with dual occupancy and/or any type of secondary dwelling for 2023-24 is \$1,728 reflecting an increased demand on the system.

Residential Sewer Access Charge

Type of residential connection	Charge (\$)
Single residential	1,080
Vacant unmetered	1,080
Dual occupancy/secondary dwelling	1,728
Turlinjah (85%)	918

Business, Multi-Residential (non-strata flats) and Mixed-Use (residential/business) properties

Council levies the following business sewerage charges:

- A sewer access charge relative to the customer's capacity requirements.
- A sewer usage charge.
- A trade waste usage charge (for wastes other than domestic sewage).

The sewer access charges for Business, Multi Residential (non-strata flats) and Mixed-Use (residential/business) properties are based on the customer's capacity requirements. Sewer access charges are proportional to the size of the water meter based on a capacity factor.

Sewer access charges for Business and Multi-Residential (non-strata flats) properties are determined by the water meter size. The sewer access charge for a standard 20mm connection for 2023-24 is \$1,080 and for larger meters the charges will rise by a proportional amount as set out in the Charges table below. Business and Multi-Residential (non-strata flats) properties with multiple water meters will be charged a sewer access charge for each meter by size.

The sewer access charge for Mixed-Use (residential/business) properties including, but not limited to, shop top housing, with a single 20mm connection for 2023-24 is \$1,728 reflecting an increased demand on the system as set out in the Charges table below.

Business, Multi-Residential and Mixed-Use Access Charges

Water meter size (mm)	Capacity factor	Charge (\$)
20	1.0	1,080
25	1.6	1,728
32	2.6	2,808
40	4.0	4,320
50	6.3	6,804
65	10.6	11,448
80	16.0	17,280
100	25.0	27,000
Vacant unmetered	1.0	1,080
Business strata unit	1.0	1,080
Mixed-Use 20mm	1.6	1,728

Sewerage usage charge

Business properties are charged a usage fee based on the estimated volume of sewerage discharged into the sewerage system. The volume of sewerage discharged into the sewerage system is estimated as a proportion of the total water consumption and is applied as a sewer discharge factor which is dependent on the type of business activity at the premises.

Sewerage usage is charged three times a year following meter readings on the same account as the water usage and liquid trade waste usage fees. The business sewerage usage charge for 2023-24 will be \$2.15 per kilolitre.

Sewer charges expected income

Category	Access charge	Number of properties	Number of pensioners	Gross yield (\$)
Residential	Refer charges tables on this page	19,775	3,958	21,700,602
Business	Refer charges tables on this page	1,179		2,945,347
Business trade waste	Refer charges tables on this page	481		209,850
Total		21,435		24,855,799

Pricing methodology

Liquid trade waste annual charge

Council applies an annual charge to all business (commercial/industrial) properties capable of discharging liquid trade waste into the sewer.

This fee covers the cost of annual inspection or audit. A re-inspection fee may apply.

Liquid trade waste discharge fee

Trade wastes typically have greater concentrations of nutrients and contaminants and therefore have a greater impact on the sewerage system and treatment plant design. The volume of trade waste discharged into the sewerage system is estimated as a proportion of the total water consumption and is applied as a trade waste discharge factor which is dependent on the type of business activity at the premises.

This fee is charged three times a year following meter readings on the same account as the water usage and sewerage usage fees.

Liquid trade waste charges

Charge type	Charge (\$)
Liquid trade waste annual fee	115
Liquid trade waste annual fee (large discharge)	610
Compliant discharge	1.70/kL
Non-compliant discharge (failure to comply with Council's conditions of approval)	16.50/kL

All of Council's fees and charges that are not subject to statutory control are reviewed on an annual basis prior to finalisation of Council's annual operating budget. In determining which pricing methodology is appropriate for each type of service, Council is guided by principles of 'fair imposition' and 'user pays'. Council may raise funds for local purposes by fair imposition of rates, charges and fees, by income earned from investments, and when appropriate by borrowings and grants. Council's Pricing Policy generally supports the cost recovery philosophy. It recognises people's ability to pay and balances an expectation that some services will be cross subsidised from rates for the common good of the community.

Pricing will:

- Explore cost recovery opportunities
- Ensure value for money by providing effective and efficient service
- Balance fees against rates, grants and other funding sources
- Manage financial risk
- Develop transparent pricing structures that can be administered simply and efficiently and be understood by the public
- Develop pricing structures that reflect real life-cycle and environmental costs
- Recognise pricing encourages or discourages consumer use and behaviours

Council's Pricing Policy and Fees and Charges for 2023-24 are available in the separate Fees and Charges document, available on Council's website, www.esc.nsw.gov.au

Debt recovery

Commercial debt recovery procedures will be pursued in order to minimise the impact of outstanding debts on Council's financial position. Council will adhere to ethical guidelines in respect of debt recovery procedures. Debtors will be advised of the likely additional legal costs prior to the issue of any summons. Land may be sold, with Council approval, where rates or other property debt arrears are greater than the land value of the property or rates are in arrears for five years.

Private works orders must be signed and authorised by the responsible paying person/property owner, prior to those works commencing. In some circumstances, deposits or guarantees will be required. Credit checks will also be undertaken.

Borrowings

Loans are borrowed for major projects for a term equivalent to the life of the asset (usually not greater than 30 years). Where grants are available and may allow construction of an asset sooner, then loans are used to attract or match that grant. Loans allow us to spread the cost of the asset over the length of the loan period, ensuring that both current and future generations contribute to paying for the asset. This is in accordance with the inter-generational equity principle.

All loans are financed from an approved financial institution in line with Council's borrowing policy.

For more information refer to Council's Borrowing Management Policy at www.esc.nsw.gov.au

Purpose	2023-24
General Fund renewal loans	781,380
Sewer Fund new loans	3,000,000
Total Borrowings	3,781,380

Accounting policies and notes

1. Policies are generally as stated in the audited financial accounts.
2. Sale of assets; the gross value of sales is disclosed in the statement of fund flows. The “carrying value” of assets sold (excluding land) is assumed to be equal to the sale value.
3. Depreciation is forecast based on existing assets, works in progress and proposed purchases/ construction.
4. Borrowing may be substituted with other funding sources if available at the time.
5. Capital grants and contributions exclude the estimated value of non-cash assets contributed by developers.
6. Costs exclude net present value of future remediation of landfills and the like.
7. Investment revenues are based on estimated cash/ fund flow actually realised.
8. A conservative approach is taken when preparing budget forecasts. Council recognise capital income and expenditure supported by external funding when funding is secured and timing of projects can be reliably determined.
9. Forecasts reflect a proposed dividend payment from Water and Sewer Funds to General Fund. This is accounted for as Investment Revenue across all funds to facilitate the Consolidated presentation of the funds.

Rating categorisation maps

Council is required to have available for inspection, maps showing those parts of Eurobodalla to which each category and sub-category of the ordinary rate and each special rate applies.

These maps are available by request at Council's Customer Service Centre in Moruya.

