



SPECIAL COUNCIL MEETING AGENDA

24 JUNE 2025

COUNCIL CHAMBERS
COMMUNITY ADMINISTRATION CENTRE (CAC)

NOTICE OF MEETING

Notice is hereby given that the next Special meeting of the Sorell Council will be held at the Community Administration Centre (CAC), 47 Cole Street, Sorell on Tuesday, 24 June 2025 commencing at 5.00 pm.

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

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

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

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

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

ROBERT HIGGINS
GENERAL MANAGER
19 JUNE 2025



AGENDA

FOR THE SPECIAL COUNCIL MEETING TO BE HELD AT THE
COMMUNITY ADMINISTRATION CENTRE (CAC), 47 COLE STREET,
SORELL ON 24 JUNE 2025

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1.0 ACKNOWLEDGEMENT OF COUNTRY – MAYOR GATEHOUSE



I would like to begin by paying respect to the traditional and original owners of this land the Mumirimina people, to pay respect to those that have passed before us and to acknowledge today's Tasmanian Aboriginal community who are custodians of this land.

2.0 ATTENDANCE



Mayor J Gatehouse
Deputy Mayor C Wooley
Councillor S Campbell
Councillor M Miró Quesada Le Roux
Councillor B Nichols
Councillor M Reed
Councillor N Reynolds
Councillor C Torenus
Councillor M Larkins
General Manager R Higgins
Director People & Performance J Hinchin

3.0 APOLOGIES



4.0 DECLARATIONS OF PECUNIARY INTEREST



5.0 FINANCE



5.1 2025-2026 FINANCIAL MANAGEMENT STRATEGY, OPERATING AND CAPITAL BUDGETS

RECOMMENDATION

"That Council resolve pursuant to Section 70 and Section 82 of the *Local Government Act 1993* to accept and adopt the 2025-2026 Financial Management Strategy, Operating and Capital budget estimates."

SCOTT NICOL
ACTING MANAGER FINANCE
Date: 20 June 2025
Attachments (55 pages)





FINANCIAL MANAGEMENT STRATEGY 2024 / 2034

20 June 2025

Community Coast Country

Sorell Council – Financial Management Strategy 2025 / 2034 – Page 0 of 33



AGENDA
SPECIAL COUNCIL MEETING
24 JUNE 2025

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Executive Summary

Sorell Council's revised Financial Management Strategy ("FMS") is critical to our strategic planning process. It underpins Council's long-term financial sustainability while meeting the needs and expectations of our communities in delivering Council's strategic priorities.

Council is, and is forecast to be, in a sound financial position with strong liquidity and cash flow, low debt levels, assets that are in good condition, and an ability to satisfactorily fund its current asset renewal requirements. Council's operating position continues to improve and is sustainable with its recurrent expenses able to be fully met by its recurrent revenue streams.

The FMS includes Council's Financial Management Strategies and revised Long-Term Financial Plan ("LTFP") for the next 10-year period.

The FMS is pivotal in setting the high-level financial parameters that guide the development and refinement of Council's annual plan and budget estimates, and generates information that assists decisions about the mix, timing and affordability of future capital and operational outlays. More particularly, for new and upgraded assets and their associated operational costs and ensuring the LTFP generates both capital and operational funding and that this is done in a sustainable and responsible manner.

The FMS sets out to achieve the following:

- A financially sustainable operating position across all years.
- A minimum cash balance of \$4m at 30 June each year.
- A sustainable financial position with Council being able to comfortably meet its financial obligations as and when they fall due.
- Transparent rating strategy per head of population commensurate with level of Council services and asset provision and performance.

The key challenges ahead for Council in the 10-year planning horizon are meeting the asset and service needs and expectations of our rapidly growing communities and providing capacity to deal with unexpected events.

The FMS highlights the requirement for Council to self-fund new/upgrade capital projects of approximately \$8.9m and ongoing recurrent costs associated with the projects over the forecast period. This can be achieved by way of decreasing expenditure or increasing revenue streams (by way of development and user fees, population growth and rate increases).

If Council continues to generate an operating surplus consistent with the LTFP when setting its annual plan and budget, the LTFP will deliver an improving financial position and financial sustainability into the future.

Strategic Projects

Council has adopted a range of masterplans and strategies in consultation with the community, government and private sector outlining future community aspirations. Where appropriate and sustainable, they have been included in the modelling over the forecast period inclusive of recurrent costs. Note that two key strategic pieces of work will be concluded in Q1 2025/26 which will influence the mix and timing of projects – 1) South East Sports Complex Master Plan and 2) Play Space Audit / Plan.

FINANCIAL MANAGEMENT STRATEGY

The modelling guides Council in how much it is likely to have at its discretion to allocate in future years and the extent and type of capital funding required for new and upgraded assets i.e. State and Federal grants, borrowings or from operating surplus.

Projects that have been modelled to be delivered over the forecast period require \$29.4m in new / upgrade capital spending of which \$8.9m is self-funded and are distributed over the following asset classes:

- Land Improvements – recreation and open space assets
- Buildings – community and recreation use assets
- Leasehold Improvements – Land Improvement, Building & carpark assets built on Crown land
- Plant & Equipment
- Roads – carpark and road upgrade assets
- Bridges – pedestrian assets
- Footpaths & Cycleways – streetscape, gravel and concrete / asphalt path assets
- Stormwater – including kerb & channel assets
- Other Transport – bus stops

In addition to the modelled projects, there are a range of medium to long term projects to an estimated value of \$33m+ that have not been included in the financial modelling. Operational costs for these projects are similarly not included in the modelling (assumed in the order of 5% of the project capital cost).

For these projects, the FMS clarifies the amount of funds Council will have at its discretion to allocate in future years including the extent to which Council may be capable of and required to co-contribute to grant funding. These projects are spread across all asset classes and respond to our strategic planning framework suite of documents plus ratepayer, elected member and organisation requests.

Budgetary decision making will need to be guided by both demonstrated need and affordability of proposals having regard to Council's long-term financial sustainability (ability to afford additional operational costs) and be carefully planned and managed to ensure that rate increases are maintained at a reasonable level.

Grant funding opportunities will be actively pursued and will be an important funding source for Council to deliver on the above projects in future years.

The FMS will be updated on an annual basis to account for changes to Councils operating environment including scheduling of projects, and guide Council decision making.

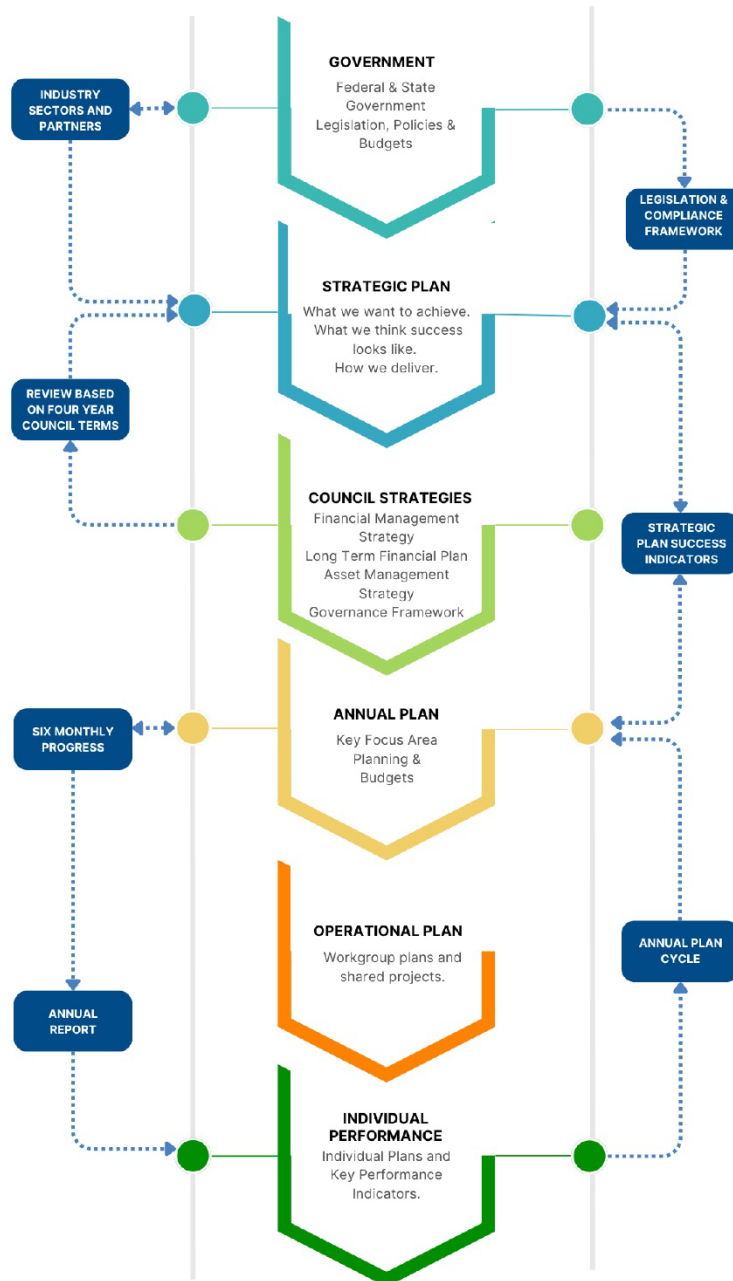
Strategic Context

Linkages with the Strategic Plan

Council's strategic planning framework guides Council in identifying community needs and aspirations over the long term (10 year Strategic Plan), medium term (4 year Strategic Plan review) and short term (Annual Plan and Budget Estimates), and is accountable and transparent through the Audited Financial Statements and Annual Report.

The Strategic Plan embodies the aspirations of our community and is a shared vision that informs Council's actions over a 10-year period. It gives Council a strong foundation to create and deliver more detailed service and management strategies.

FINANCIAL MANAGEMENT STRATEGY



FINANCIAL MANAGEMENT STRATEGY

This FMS is aligned with the following Objectives and Outcomes set out in the Strategic Plan:

Objective 1 – To facilitate Regional Growth

Outcomes:

- 1.1 Provision of necessary infrastructure and management of assets.
- 1.2 Increased business investment.
- 1.3 Increased employment opportunities, with local jobs for local people.
- 1.4 A regional centre for quality education with improved educational capacity and training outcomes.

Objective 2 – Responsible Stewardship and a Sustainable Organisation

Outcomes:

- 2.1 Long-term financial sustainability.
- 2.6 Delivering the services our community requires.

Objective 3 – To Ensure a Liveable and Inclusive Community

Outcomes:

- 3.1 Maintaining the 'Community, Coast and Country' lifestyle.
- 3.2 Sustained community health and wellbeing.
- 3.3 Improved access to regional services.
- 3.4 Increased connectivity within and between townships.
- 3.6 Increased recreational opportunities and participation levels.
- 3.7 Enhanced community capacity for local arts, culture and history.
- 3.8 Sustainable access to our natural environment.

Objective 4 – Increased Community Confidence in Council

Outcomes:

- 4.1 Consistent and contemporary Council leadership.
- 4.4 A well informed community that is engaged with Council.

Legislative Requirements

The *Local Government (Miscellaneous Amendments) Act 2013* mandates Tasmanian Councils to adopt and maintain a long-term financial management plan and strategy. The following sections set out the requirements under the Act: -

70. Long-term financial management plans

- (1) A council is to prepare a long-term financial management plan for the municipal area.
- (2) A long-term financial management plan is to be in respect of at least a 10-year period.

FINANCIAL MANAGEMENT STRATEGY

- (3) *A long-term financial management plan for a municipal area is to –*
 - (a) *be consistent with the strategic plan for the municipal area; and*
 - (b) *refer to the long-term strategic asset management plan for the municipal area; and*
 - (c) *contain at least the matters that are specified in an order made under section 70F as required to be included in a long-term financial management plan.*

70A. Financial management strategies

- (1) *A council is to prepare a financial management strategy for the municipal area.*
- (2) *A financial management strategy for a municipal area is to –*
 - (a) *be consistent with the strategic plan for the municipal area; and*
 - (b) *contain at least the matters that are specified in an order made under section 70F as required to be included in a financial management strategy.*

The *Local Government (Contents of Plans and Strategies) Order 2014* under Section 70F of the Act outlines the minimum requirements of long-term financial management plans and strategies. This strategy complies with the disclosure requirements of the Order.

FINANCIAL MANAGEMENT STRATEGY

Financial Principles

The following principles serve to guide Council in setting its financial management strategies.

Principle 1: Managing the community's finances responsibly enables Council to invest more and enhance community wellbeing.

Council will ensure it only raises the revenue it needs and will do so in the most efficient and equitable manner possible. Council will manage community funds according to best practice standards and ensure information regarding its financial management decisions is accessible to the community. Council will ensure it only delivers those services that cannot be delivered more efficiently and effectively by other providers.

Principle 2: Council will maintain community wealth to ensure the wealth enjoyed by today's generation may also be enjoyed by tomorrow's generation.

Council will seek to achieve equity across generations by recognising that each generation must pay its way with respect to recurrent expenses being met from recurrent revenue (the full cost of the service it consumes.)

Principle 3: Council will apply user pays principles where it is appropriate to do so and there is a clearly identifiable cohort benefit from using those facilities and services.

Council will ensure that the user pays approach continues as Council's preferred revenue collection method.

Principle 4: Council's financial position will be robust enough to recover from unanticipated events and absorb the volatility inherent in revenues and expense.

Council will ensure it accumulates and maintains enough financial resource and has the borrowing capacity to deal with volatility and unexpected events. Council's operational budget will be flexible enough to ensure volatility in revenues and expenses resulting from a changing economic environment can be absorbed.

Principle 5: Resources will be allocated to those activities that generate community benefit.

Council will ensure robust and transparent processes are in place for the allocation and prioritisation of resources through budgetary decision-making, as well as choosing the most effective methods for delivering specific services and projects. Strategies will include a cost-benefit analysis in preparing and assessing proposals that require significant funding. Council recognises its service obligations to the community in its decision-making.

FINANCIAL MANAGEMENT STRATEGY

Key Financial Strategies & Targets

Rating Strategy

Council ensures it only raises the revenue it needs and does so in the most efficient and equitable manner possible. Council must balance its service levels with the needs and expectations of the community and set appropriate levels of tax to adequately fulfil its role and responsibilities.

The following factors influence the level of rates and charges:

- Distribution and level of Commonwealth and State funding
- Socio-economic profile of the area (capacity to pay)
- Limited commercial/industrial land with reliance on residential land
- User-pays policies
- Level and range of services including the level of regional responsibility
- Current economic environment

In determining its rates each year Council considers the current economic climate and capacity to pay for services and will always minimise any increase in rates and charges by managing costs where possible throughout the annual budget deliberation process.

The aim of rates and charges decision-making is to spread the burden fairly across the community with those that have the greatest capacity to pay paying more than those with a lesser capacity to pay.

When considering how the rate burden will be distributed, Council must balance capacity to pay with the benefit principle acknowledging there are some groups of the community that have more access to and benefit from specific services.

More information regarding how Council determines Rates and Charges is contained in Council's Rates and Charges Policy.

	Financial Strategy	Target
Operating Margin	Council will seek to achieve equity across generations by ensuring that rates are set at a level that ensures each generation pays its way with respect to recurrent expenses being met from recurrent revenue (the full cost of the service it consumes.)	Operating Margin Ratio = Greater than 1.0.
Underlying Surplus	Council will seek to achieve an appropriate positive result that assists meeting the key sustainability benchmarks of the LTFP.	Underlying Surplus Ratio = > 0

FINANCIAL MANAGEMENT STRATEGY

Cash Management Strategy

Cash reserves require careful management to achieve optimum investment income and to ensure cash is available when required. Council will accordingly manage its finances holistically and in accordance with its FMS, policy and risk appetite.

Council's Annual Plan and Budget Estimates will be used to provide direction on the term of investments to be placed, to ensure enough funds are on hand to meet all current liabilities. An assessment of Council's cash flow requirements up until the next investment maturity will be completed before new investments are purchased.

Council will ensure its investment portfolio maximises its return on investments while maintaining an acceptable level of risk and retaining flexibility in accessing funds.

Where current borrowing costs exceed the return otherwise able to be achieved on investment of funds, surplus funds may be applied to reduce the loan portfolio or to defer and/or reduce the level of new borrowings that would otherwise be required.

More information regarding how Council's decision-making regarding investment is contained in Council's Investment Policy.

	Financial Strategy	Target
Current Ratio	Council will maintain liquidity to ensure that it can meet its financial obligations as and when they fall due. It will do so by ensuring its short-term assets held are greater than its short-term liabilities as at 30 June each year.	Current Ratio = Greater than 1.0
Net Financial Liabilities	Council will seek to maintain its capacity to meet its financial obligations (net liabilities) from operating income.	Net Financial Liabilities Ratio = 0 – (50%)
Cash Reserves	Council will ensure it accumulates and maintains enough financial resources to deal with volatility, unexpected events and new / upgrade capital projects.	Cash of at least \$4m as at 30 June each year. Cash expense cover ratio of 3 – 6 months.

Borrowing Strategy

Council manages the financing and funding of future wants and needs through forward financial planning included in its long-term FMS (updated annually).

In considering new debt Council will consider the impact of borrowing costs on the sustainability of operating positions and capacity to repay debt.

FINANCIAL MANAGEMENT STRATEGY

Council's operating and capital expenditure decisions are made based on:

- (a) Identified community need and benefit relative to other expenditure options;
- (b) Cost effectiveness of the proposed means of service delivery; and
- (c) Affordability of proposals having regard to Council's long-term financial sustainability.

Council will ensure it maintains sufficient borrowing capacity to ensure it can respond to significant unexpected events.

Council recognises that borrowings are an important funding source as it provides the opportunity to bring unfunded projects forward and ensures that the full cost of infrastructure is not borne entirely by present-day ratepayers.

Borrowings may be used as an effective mechanism of linking the payment for long-term assets (i.e. debt repayments) to the populations who receive benefits over the life of the asset. This matching concept is frequently referred to as 'inter-generational equity'.

Surplus funds not immediately required to cover approved expenditure may be applied to reduce the loan portfolio where possible or to defer and/or reduce the level of new borrowings that would otherwise be required.

Council shall raise all external borrowings at the most competitive rates available including when the State Government offers interest free loans.



FINANCIAL MANAGEMENT STRATEGY

Asset Management Strategy

A key objective of Council's Asset Management is to maintain Council's existing assets at desired condition levels. If funding is not sufficiently allocated to asset renewal, then Council's investment in those assets will reduce along with the capacity to deliver services to the community. Asset management involves the balancing of costs, opportunities and risks against the desired performance of the asset to achieve organisational objectives.

Council's Asset Management Strategy outlines Council's approach to improve the way it delivers services from its infrastructure and shows how its asset portfolio will meet service delivery needs into the future. The strategy shows how Council's asset management policy and plans will be achieved and integrated into Council's long-term planning.

Council's Asset Management Policy ensures that adequate provision is made for the long-term replacement of major assets by:

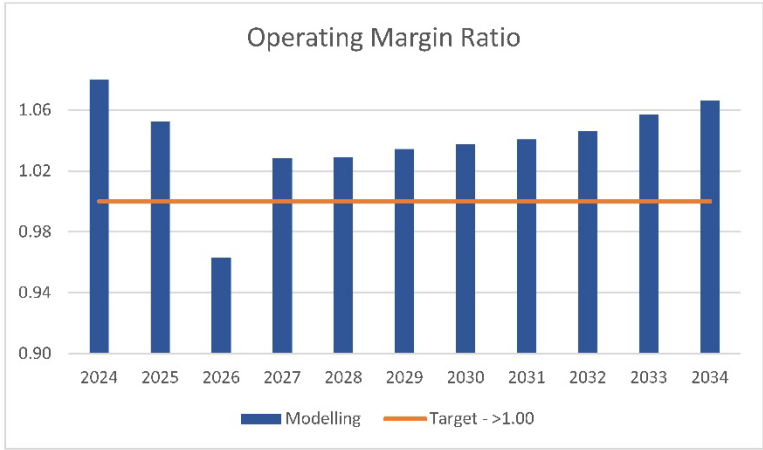
- Ensuring Council's services and infrastructure are provided reliably, with the appropriate quality levels of service to residents, visitors and the environment.
- Safeguarding Council assets including physical assets and employees by implementing appropriate asset management strategies and appropriate financial treatment of those assets.
- Creating an environment where all Council employees will take an integral part in overall management of Council assets (creating an asset management awareness throughout Council.)
- Meeting legislative compliance for asset management.
- Ensuring resources and operational capabilities are identified and responsibility for asset management is allocated.
- Demonstrating transparent and responsible asset management processes aligned with demonstrated best practice utilising condition and age base driver appropriately.

	Financial Strategy	Benchmark
Asset Renewals	Council will replace assets as they are wearing out and will fund its asset renewal program through cash provided from operating activities. Council will maintain current asset management plans with predicted 'required capital expenditure' over a 10 year period based on asset condition, will be available to calculate a more representative asset renewal funding ratio.	Asset Renewal Funding Ratio = At Least 90%
Asset Consumption	Council will maintain sufficient and proportional 'as new' condition capability across the depreciable asset base through maintenance practices, frequency based inspections and 5-10 year renewal program. # Refer below.	Asset Consumption Ratio = > 60%

Key Outcomes

Financial Strategy Targets

The following table provides a summary of the key targets and whether or not the financial modelling achieves each of Councils identified targets. Explanatory notes on each of the targets is provided below.

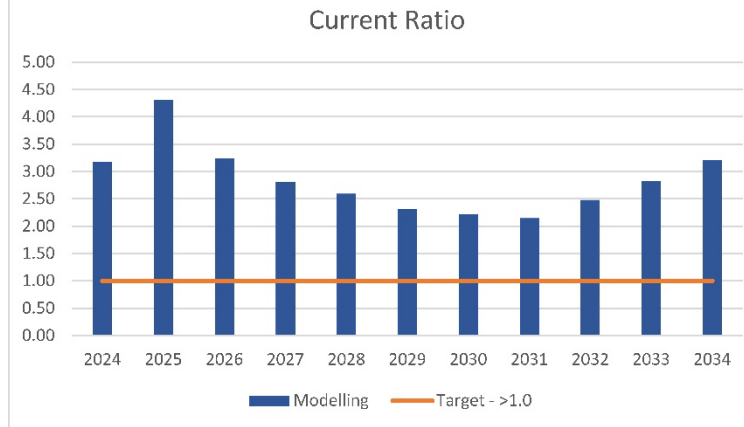
Financial Strategy	Modelling Results																																				
<p>Operating Margin</p> <p>Council will seek to achieve equity across generations by ensuring that rates are set at a level that ensures each generation pays its way with respect to recurrent expenses being met from recurrent revenue (the full cost of the service it consumes.)</p> <p><i>Target = Greater than 1.0</i></p>	<p>Operating Margin Ratio</p>  <table><tr><th>Year</th><th>Modelling (Ratio)</th><th>Target (Ratio)</th></tr><tr><td>2024</td><td>1.05</td><td>1.00</td></tr><tr><td>2025</td><td>1.04</td><td>1.00</td></tr><tr><td>2026</td><td>0.97</td><td>1.00</td></tr><tr><td>2027</td><td>1.02</td><td>1.00</td></tr><tr><td>2028</td><td>1.02</td><td>1.00</td></tr><tr><td>2029</td><td>1.02</td><td>1.00</td></tr><tr><td>2030</td><td>1.02</td><td>1.00</td></tr><tr><td>2031</td><td>1.02</td><td>1.00</td></tr><tr><td>2032</td><td>1.02</td><td>1.00</td></tr><tr><td>2033</td><td>1.04</td><td>1.00</td></tr><tr><td>2034</td><td>1.05</td><td>1.00</td></tr></table>	Year	Modelling (Ratio)	Target (Ratio)	2024	1.05	1.00	2025	1.04	1.00	2026	0.97	1.00	2027	1.02	1.00	2028	1.02	1.00	2029	1.02	1.00	2030	1.02	1.00	2031	1.02	1.00	2032	1.02	1.00	2033	1.04	1.00	2034	1.05	1.00
Year	Modelling (Ratio)	Target (Ratio)																																			
2024	1.05	1.00																																			
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2034	1.05	1.00																																			

FINANCIAL MANAGEMENT STRATEGY

Current Ratio

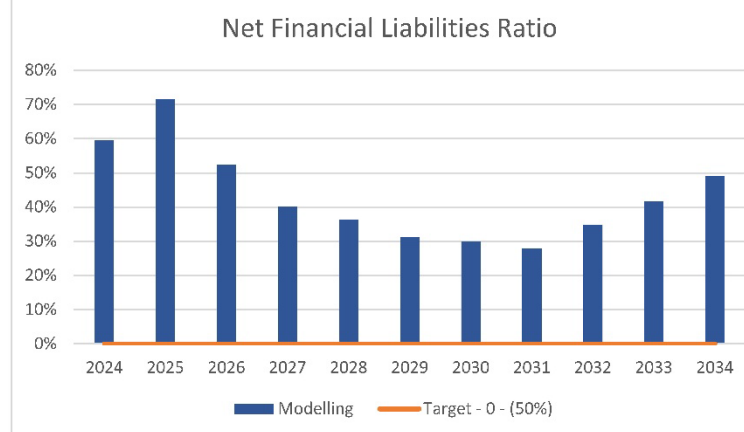
Council will maintain liquidity to ensure that it can meet its financial obligations as and when they fall due. It will do so by ensuring its short-term assets held are greater than its short-term liabilities as at 30 June each year.

Target = Greater than 1.0

**Net Financial Liabilities**

Council will seek to strengthen its capacity to meet its financial obligations (net liabilities) from operating income.

Target = 0 – (50%)

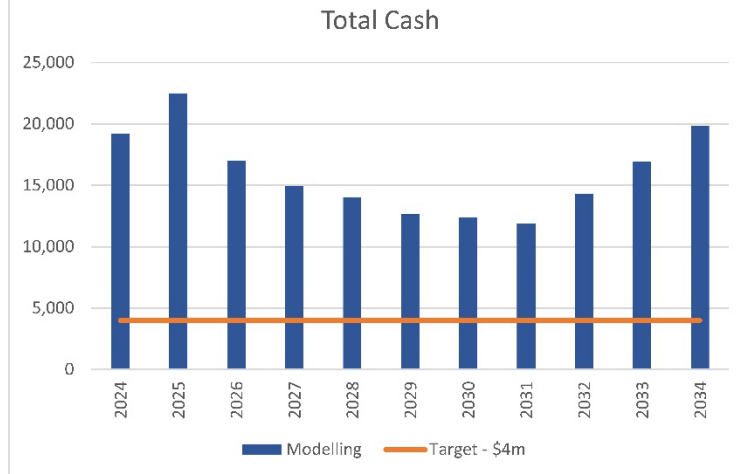


Minimum Cash

Council will ensure it retains enough cash in reserve to respond to volatility.

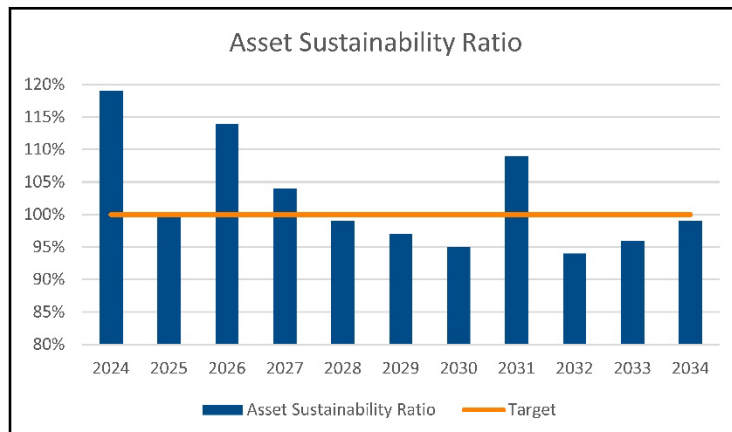
Council will ensure it accumulates and maintains enough financial resources to deal with volatility and unexpected events.

Target = Cash of at least \$4m as at 30 June each year

**Asset Sustainability Funding****Asset Sustainability**

Council will maintain a balanced asset renewal investment program across all asset classes.

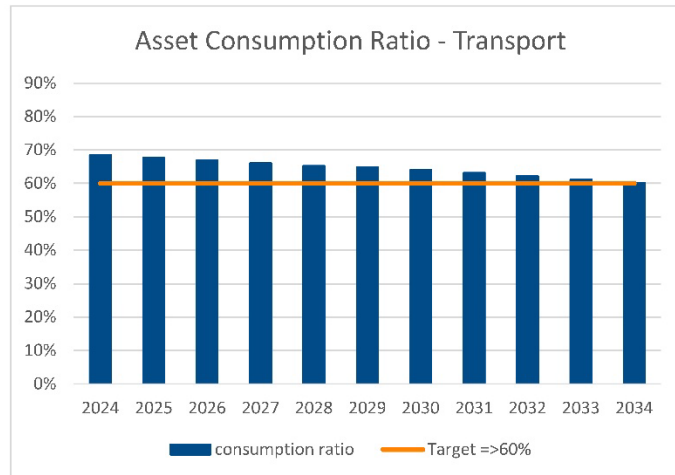
Target = > 100%



Asset Consumption

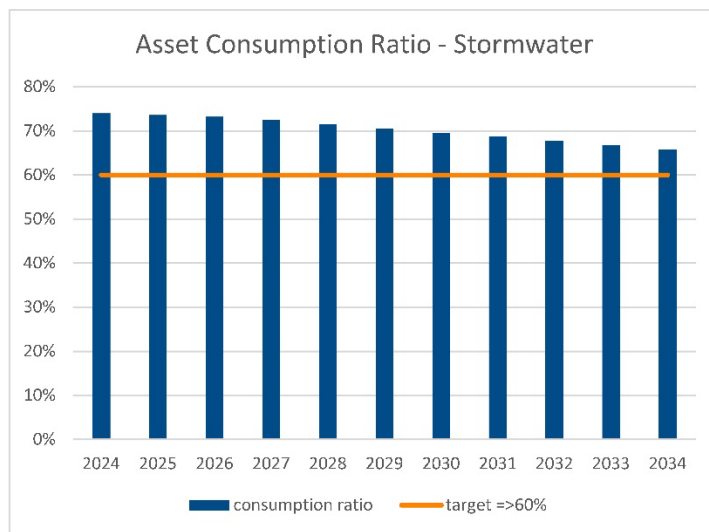
Council will maintain sufficient and proportional 'as new' condition capability across the depreciable asset base through maintenance practices, frequency based inspections and 5-10 year renewal program.

Target = > 60%

**Asset Consumption**

Council will maintain sufficient and proportional 'as new' condition capability across the depreciable asset base through maintenance practices, frequency based inspections and 5-10 year renewal program.

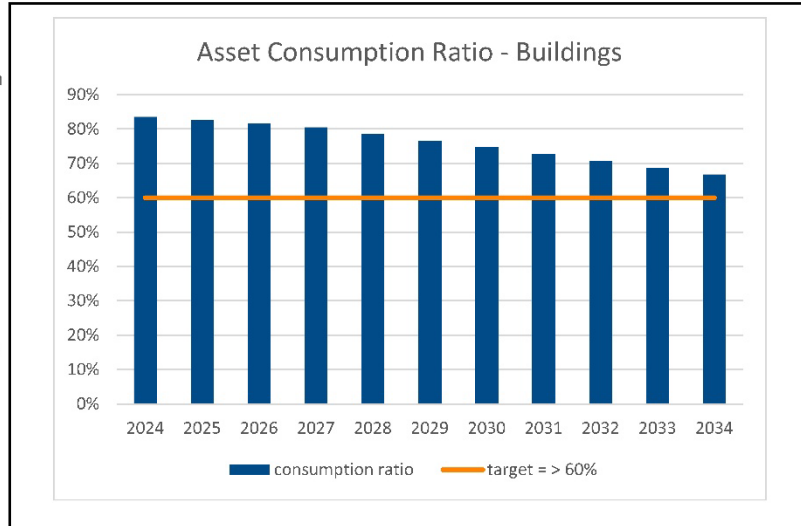
Target = > 60%



Asset Consumption

Council will maintain sufficient and proportional 'as new' condition capability across the depreciable asset base through maintenance practices, frequency based inspections and 5-10 year renewal program.

Target = > 60%



The consumption ratios and remaining service potential should be read and understood alongside Council's Asset Management Plans whereby condition based audits have taken place to provide Council with a better understanding for Council's renewal requirements.

Asset Consumption Ratio: Remaining Service Potential.

This ratio is a financial representation of the average proportion of assets remaining in 'as new' condition. It is intended to highlight the extent to which depreciated assets have been consumed by comparing their current written down value to their 'as new' or current replacement cost.

The remaining service potential aims to represent the future economic benefits left in Council's assets. It is a means of quantifying the remaining service life. Council's asset management strategy is to renew and maintain assets such that they do not deteriorate prematurely based on their useful lives.

Basis of Preparation Modelling

The financial statements included in the FMS portray the projected long-term financial position and performance of the Council over the next ten years in the form of the following statements:

Comprehensive Income Statement

The projected Comprehensive Income Statement shows the expected operating result over the next 10-year period reflecting Councils known recurrent income and recurrent expenditure.

Statement of Financial Position

The projected statement of financial position shows the expected net current asset, net non-current asset and net asset positions over the next 10-year period.

The statements are prepared on current knowledge and will be affected by various events that will likely occur in future years. It is important that the long-term financial projections in this strategy be revisited and updated on an annual basis.

The model is a guiding document to be used during the budget deliberation process. If the general thrust of the document is followed Council will maintain financial sustainability.

Key Influences and Risks

There are a number of risks inherent in the long-term financial modelling. In order to manage these risks Council reviews and updates this strategy on a regular basis and ensures that the most recent economic data and forecasts are used as the basis for developing Council's LTFP.

In addition, Council have undertaken a revision of the risk management framework through 2024-25 inclusive of elected member and management team risk appetite and tolerance workshops which has informed this updated FMS.

External Influences – items outside of Council's control

This section sets out the key estimate influences arising from the external environment within which the Council operates.

1. Unforeseen economic changes or circumstances such as:
 - a) interest rates fluctuations;
 - b) localised economic growth – residential development & new business;
 - c) inflation;
 - d) civil and building construction markets; and
 - e) changes in specific programs such as Federal Assistance Grants.
2. Unforeseen political changes or circumstances such as:
 - a) cost of natural resources and utilities such as fuel, power and water including waste management;
 - b) a change in the level of legislative compliance; and,
 - c) changes to government policy as it affects local government other than fiscal measures.

FINANCIAL MANAGEMENT STRATEGY

3. Variable Climatic Conditions such as:
 - a) storm events;
 - b) flooding;
 - c) bushfire; and,
 - d) drought.
4. Community needs and expectations.
5. Dividends paid by Tas Water, Southern Waste Solutions.

Waste and Resource Recovery Bill

The state government introduced a waste levy in Tasmania which came into effect 2022-2023.

The levy was staggered over three stages, starting at \$20 per tonne and rising to \$60 per tonne in 2026-27. The level of waste service charges on the Sorell community will increase to recover the additional cost to Council. Led by Southern Waste Solutions, Council along with other participating councils of the Copping Joint Authority are actively pursuing a FOGO facility to be operational (staged) commencing FY 26/27.

The financial projections currently include the increase.

Internal Influences – items that Council can control

This section sets out the key estimates' influences arising from the internal environment within which the Council operates.

1. agreed service level review outcomes (both customer / regulatory service and asset condition);
2. infrastructure asset management including depreciation (valuations can be considered an external influence);
3. requests to Council to support climate change adaptation for public and private property and assets;
4. rate increases and other financial influences;
5. performance management;
6. efficiencies in service delivery and administrative support; and
7. salaries and wages.

Modelling Methodology

Following each statement are descriptions of the assumptions specifically applied to produce the long-term estimates. Broad percentages have not been applied universally in the modelling.

The forecast results as at 30 June 2025 have been used as the base point for the long-term modelling. Adjustments have been made to the baseline forecast for impacts that are one-off in nature and not expected to be ongoing including economic recovery grants / targeted capital grants.

FINANCIAL MANAGEMENT STRATEGY

Consumer Price Index (CPI)

Price indexes published by the Australian Bureau of Statistics (ABS) provide summary measures of the movements in various categories of prices over time. They are published primarily for use in Government economic analysis. The CPI reflects the general movement in costs in terms of groceries and other consumables.

Consumer Price Index (CPI)	
All Groups Hobart	
April 2020 to March 2021	1.10%
April 2021 to March 2022	5.80%
April 2022 to March 2023	6.90%
April 2023 to March 2024	3.10%
April 2024 to March 2025	1.40%
5 year average	3.66%

Council Cost Index (CCI)

While CPI is a useful guide to understand shifts in the price of consumables such as groceries and organisational costs, it does not tell the full story around a council's costs.

The Local Government Association Tasmania calculate a Council Cost Index (CCI) each year. The CCI enables councils to consider the specific nature and costs of the services they provide and is affected by factors such as the costs of construction for roads and bridges.

It applies to many of the activity's Council undertake across the municipal area: from community services to general construction of roads, bridges, parks and community facilities as well as ongoing maintenance.

The Council Cost Index (CCI) differs from the CPI in that it provides an indication of how council expenditure might change over a period even though what Council is spending money on has not changed.

The CCI is based on ABS data. The CCI formula at March 2025 comprises: wage price index (WPI) (30%), road and bridge construction index (50%) and the consumer price index (CPI) for Hobart (20%). Note these ratios can vary from year to year.

Council Cost Index (CCI)	
March 2021	0.95%
March 2022	4.06%
March 2023	8.11%
March 2024	3.74%
March 2025	3.13%
5 year average	4.00%

Financial Modelling

Statement of Comprehensive Income

The Comprehensive Income Statement has been prepared by setting percentage increases for the various classes of expenditure and income and then reviewing each general ledger account for areas where a variance to this pattern is likely to occur.

[Long Term Financial Plan 2025-2026.xlsx](#)

Recurrent Income

Rates and Charges

Rates & Charges are an important source of revenue for Council representing some 84% of the total revenue estimated to be received by Council in 2025-26.

Council must balance its service levels with the needs and expectations of the community and set appropriate levels of tax to adequately fulfil its roles and responsibilities. Rates must be set in the context of a council's Strategic Plan, reflecting community needs and decisions about the level of services.

It is necessary to balance the importance of rate revenue as a funding source and increase rates in line with rising costs to be financially sustainable. The FMS recognises that the price of delivering services to the community over time will increase. This is the case even where the level of service provided remains unchanged.

It has been modelled that rates and charges will be required to increase by 3.7% for 2025-26, 3.1% for 2026-27, 3.5% for 2027-28 and then an average LTFP forecast of 3.0%.

Fire levies are set by the State government and are outside the control of Council. It has been assumed that levies will increase in line with the 5-year average Consumer Price Index (all Groups) Hobart. It should be noted however that in recent years the increase to the community has been higher.

The state government introduction of a waste levy in Tasmania came into effect 2022-2023 and was staggered over three stages starting at \$20 per tonne and rising to \$60+/- in 2026/27. The level of waste service charge increase to offset this has been included in the overall revenue indexation in the LTFP.

An allowance of 1.0% has been made for rate growth in line with prior LTFP's over the past 5+ years.

User Charges

User charges relate to the recovery of service delivery costs through the charging of fees to users of Council's services. Some charges are levied in accordance with legislative requirements. They include building and planning fees, animal registrations, and the hire of public halls, facilities and sporting grounds.

It has been modelled that user charges will increase by 2.4% for 2025-26 then as per the average LTFP overall revenue indexation forecast.

Grants

The main source of recurrent grant revenue is from the State Grants Commission (SGC) in the form of Financial Assistance Grants (FAG). FAG funding levels can increase or decrease with population growth,

FINANCIAL MANAGEMENT STRATEGY

development sector activity and Council's financial performance. Based on ABS data and Dept. of Treasury forecasts, it has been assumed that the population growth will remain constant over the FMS 10 year period and the current base funding will continue.

Recurrent grants (principally FAGs) have been indexed at a 2% increase.

Interest

Interest on investments has been calculated based on the estimated average level of investments held during the year. A rate of 4.6% has been used for 2025-26 with a recurring rate of 2.52% consistent with Council's return on its investment portfolio and Council's current weighted average interest rate as at 30 June 2025.

Dividends from Water Corporation

Council owns a 1.51% equity interest in the Tasmanian Water & Sewerage Corporation (Tas Water).

Tas Water's Corporate Plan indicates that owners can expect to receive dividends in the order of \$24m per annum. Based on Council's equity interest in the entity the estimated distribution for the 2025-26 financial year is \$420k.

The modelling conservatively assumes that the dividend stream will return in line with the prior two FY distributions of \$389k, however, the level of distribution is outside the control of Council and there is some risk that dividends will not be paid in line with the entity's Corporate Plan.

Council relies on this revenue stream as a funding source for recurrent expenditure and therefore if material changes to the distributions occur, Council will need to review its reliance on the dividends as a funding source.

Recurrent Expenses

Employee Costs

Council's current Enterprise Agreement (EA) is effective until EOY 2024/25. An increase of 4.5% has been allowed for in 2025/26, 3.5% in 2026/27 and 3.5% or CPI in 2027/28 in line with the current proposed agreement.

Employment wage increases beyond 2028 are unknown but have been incorporated into the overall expenditure (materials and contracts and employee costs) indexation of 3.0% between 2029 and 2034 with current staffing levels generally remaining constant as proposed in the 2025-26 operating budget.

The Superannuation Guarantee Scheme (SGC) rate is currently 11.5% and will increase to 12% effective 1 July 2025. Existing Council contribution rate is 15% and has been modelled at 15.5% 25/26 and 15.5% 26/27 in line with the proposed agreement.

Materials and Contracts

It has been assumed that materials and contracts will increase by 3.13% (25/26), 3.10% (26/27) then 3.0% through to 33/34.

Depreciation and amortisation

Depreciation is an accounting measure which allocates the value of an asset over its useful life. It is the financial representation of the consumption of the service potential inherent in Council's assets.

FINANCIAL MANAGEMENT STRATEGY

The modelling allows for additional operational costs including depreciation for new / upgrade capital projects expected to be completed over the next forecast period and that are funded. These projects cover all four major asset classes with an estimated value of \$29.4m.

The factors affecting the 'consumption' of an asset are:

- the quality of the original asset;
- the wear and tear to which the asset is subjected;
- the environment in which the asset is operated or constructed;
- the maintenance provided to the asset;
- technical obsolescence; and
- commercial obsolescence.

State Levies

State levies include levies paid to the state government for land tax and fire levies. It has been assumed that state levies will increase by CPI each year.

Borrowing Costs

Borrowing Costs relate to interest charged by financial institutions on funds borrowed. The level of borrowings and the level of interest rates influence borrowing costs.

Costs have been allowed for in line with the terms and conditions for existing loans. The Strategy does not include any new borrowings.

Remissions and Discounts

Council provided a higher level of remissions and discounts as a measure to support the community in response to the COVID-19 pandemic. There was limited take up with an assumption that the level of remissions and discounts will remain consistent with any increases in rates and charges each year.

Other Expenses

Other expenses include elected member expenses, audit costs and operational grant expenditure. It has been assumed that other expenses will increase by CPI each year.

Statement of Financial Position

The projected statement of financial position shows the expected net financial asset, net non-financial asset and net asset positions over the next 10-year period.

[Long Term Financial Plan 2025-2026.xlsx](#)

Statement of Cash Flows

The projected statement of cash flows shows how cash moves in and out of Council during the year over the next 10-year period.

[Long Term Financial Plan 2025-2026.xlsx](#)

Appendix - Table Assumptions (%)

The following table provides a summary of all assumptions used in determining Councils recurrent income and expenditure in the financial modelling.

[Long Term Financial Plan 2025-2026.xlsx](#)



Appendix – Ten Year Upgrade / New Capital Projects 2024/25 – 2033/34

NEW AND UPGRADE ASSET CAPITAL PROJECTS		2024-25 Year 1	Council Funded	Grant Funded	2025-26 Year 2	Council Funded	Grant Funded	2026-27 Year 3	Council Funded	Grant Funded	2027-28 Year 4	Council Funded	Grant Funded	2028-29 Year 5	Council Funded	Grant Funded	2029-30 Year 6	Council Funded	Grant Funded	2030-31 Year 7	Council Funded	Grant Funded	2031-32 Year 8	2032-33 Year 9	2033-34 Year 10	TBC Projects
Location	Job Detail and Comments - Upgrade / New Capital																									
LAND																										
Carlton Beach Road, Dodges Ferry	Purchase of 248 Carlton Beach Rd	-			-			-			-			-			-			-			-	-	-	336,000
TOTAL LAND		-			-			-			-			-			-			-			-	-	-	336,000
LAND IMPROVEMENTS																										
Pembroke Park, Sorell	BMX track lighting	84,804	✓	✓	-			-			-			-			-			-			-	-	-	-
Dodges Ferry Rec Reserve	Skate park upgrades	102,375	✓	✓	-			-			-			-			-			-			-	-	-	-
Pembroke Park, Sorell	Central waste collection / storage facility	5,250	✓		-			-			-			-			-			-			-	-	-	-
Pembroke Park & Dodges Ferry Oval	Goal netting behind Pembroke Park Senior AFL oval & Dodges Ferry AFL Oval. 2024 election commitment	-			37,039	✓	✓	-			-			-			-			-			-	-	-	-
Pembroke Park, Sorell	Goal netting behind Pembroke Park soccer field southern end	-			29,608	✓	✓	-			-			-			-			-			-	-	-	-
Pembroke Park, Sorell	Soccer field perimeter fence.	-			24,398	✓	✓	-			-			-			-			-			-	-	-	-
Lyden Park, Sorell	Irrigation for Lyden Park 3 x Open Space areas - Stage 1 dog & general then Stage 2	-			250,000	✓		-			-			-			-			-			-	-	-	-
Carlton Beach	Surf Life Saving Club viewing platform at northern end of carpark - no provision for shelter - 2024 election commitment	-			82,500	✓	✓	-			-			-			-			-			-	-	-	-
Park Beach, Dodges Ferry	Park Beach viewing platform at carpark - no provision for shelter - 2024 election commitment	-			82,500	✓	✓	-			-			-			-			-			-	-	-	-
Pembroke Park, Sorell	Bench seating x 16 & covered tiered seating for Soccer field	-			155,600	✓		-			-			-			-			-			-	-	-	-
Pembroke Park, Sorell	Portable seating x 6 bays	-			27,500	✓		-			-			-			-			-			-	-	-	-
Vancouver Park, Midway Point	Vancouver Park Pump Track - in ground and asphalt surface	-			312,180	✓	✓	-			-			-			-			-			-	-	-	-
St Georges Square and/or Gordon St, Sorell	Provision for tree lighting x 6	-			30,000	✓		-			-			-			-			-			-	-	-	-
Old Forcett Road Quarry	Fencing for land at Old Forcett Road Quarry.	-			70,000	✓		-			-			-			-			-			-	-	-	-
Sorell	Sorell Streetscape upgrades	-			71,500	✓		-			-			-			-			-			-	-	-	-
Boat Park	Boat Park additional wastewater disposal area	-			25,000	✓		-			-			-			-			-			-	-	-	-
Pembroke Park, Sorell	Replace Arthur St entrance gates with new double width access	-			-			74,980	✓		-			-			-			-			-	-	-	-
Pembroke Park, Sorell	Entrance signs x 2 street entrances incl. provision for club names.	-			-			11,500	✓		-			-			-			-			-	-	-	-



FINANCIAL MANAGEMENT STRATEGY

Pembroke Park, Sorell	New playground north / north-east of netball courts TBC and path connection to Attunga Dive.	-	-	-	603,750	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
Miena Park, Sorell	New Dog Park (opposite Depot) @ 1.2ha & irrigation, soil prep, seeding & fencing, parking & crossover. TBA seating / furniture	-	-	-	204,700	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Hall, Primrose Sands	Dog exercise area behind Community Hall. Including fencing & seating.	-	-	-	46,000	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
Dodges Ferry Recreation Ground	LED lighting upgrade	-	-	-	287,500	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
Vancouver Park, Midway Point	Vancouver Park BBQ Shelter & Irrigation.	-	-	-	115,000	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
Various	Order and scope of playground / POS jobs TBC & informed by Social / Active Transport / Play Space Strategies and site concept plans where applicable - provisional amounts allowed for to inform LTFP modelling.	-	-	-	115,000	✓	120,000	✓	125,000	✓	130,000	✓	135,000	✓	140,000	145,000	-	-	-
Midway Point	Heron Court POS lot - TBD	-	-	-	-	-	72,000	✓	-	-	-	-	-	-	-	-	-	-	-
Community Hall, Primrose Sands	Upgrade existing Bike Track at Community Hall with Pump Track.	-	-	-	-	-	282,000	✓	-	-	-	-	-	-	-	-	-	-	-
Primrose Sands	New playground at northern end of beach	-	-	-	-	-	480,000	✓	-	-	-	-	-	-	-	-	-	-	-
Dodges Ferry Rec Reserve	Pump Track @ Rec Reserve or 7th Ave POS	-	-	-	-	-	-	-	-	-	504,400	✓	-	-	-	-	-	-	-
Dodges Ferry Rec Reserve	Electronic Scoreboard for oval	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-
Pembroke Park, Sorell	Upgrade Junior Oval drainage - western side only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,000	-
Carlton Beach Rd, Dodges Ferry	248 Carlton Beach Rd - provision for paths/ duckboards/ info panels	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-
Imlay St, Dunalley	Imlay St skate park extension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	-
Pembroke Park, Sorell	Additional 2 x outdoor netball courts to north between underground SW cell and trees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	450,000	-
Pembroke Park, Sorell	Electronic Scoreboard for senior oval - supply only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	-
Pembroke Park, Sorell	LED lighting upgrade to senior oval	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	210,000	-
Sorell	Entrance sign off causeway or at southern roundabout	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	-
Pembroke Park, Sorell	Additional senior soccer pitch incl. lighting and reconfigure training pitch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250,000	-
Pembroke Park, Sorell	Upgrade senior soccer pitch LED lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160,000	-
Pembroke Park, Sorell	Tennis facility - 6 x full courts & 2 x hot shot courts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,175,000	-
Pembroke Park, Sorell	Upgrade existing Junior oval turf wicket & increase ground size plus minimum 3 x nets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TBD	-
Pioneer Park, Sorell	Re-development of existing Sorell Tennis Club site	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	TBD	-



FINANCIAL MANAGEMENT STRATEGY

Pembroke Park, Sorell	Variety of projects from Master Plan review	-			-			-			-			-			-			-			-			TBD
TOTAL LAND IMPROVEMENTS		192,429			1,197,825			1,458,430			954,000			125,000			634,400			135,000			140,000	145,000	-	3,950,000

BUILDINGS																										
CAC, Sorell	Jobs & Training Hub	3,800,000	✓	✓	-			-			-			-			-			-			-	-	-	-
Carriage Shed, Sorell	Remaining components to enable shed opening by Q2 Oct to coincide with SMH extension completion	-			50,000	✓		-			-			-			-			-			-	-	-	-
Lyden Park, Sorell	Toilet for POS / Lyden Park - triple cubicle DDA & change table.	-			187,526	✓		-			-			-			-			-			-	-	-	-
Pembroke Park, Sorell	BMX permanent storage / timing / sign on facility. 2024 election commitment	-			110,000	✓	✓	-			-			-			-			-			-	-	-	-
Hobart Vintage Machinery Club site, Penna	Men's shed facility incl. shared facilities with Lions - TBC scope	-			-			950,000	✓	✓	-			-			-			-			-	-	-	-
Community Precinct, Sorell	Community Precinct - provision for toilet/amenities building, outdoor stage & shipping container	-			-			650,000	✓	✓	-			-			-			-			-	-	-	-
Snake Hollow, Carlton	Snake Hollow toilet for POS - single cubicle	-			-			-			-			150,000	✓		-			-			-	-	-	-
Park & Ride, Midway Point	Park & Ride Toilet - double cubicle	-			-			-			-			-			-			-			-	-	-	150,000
Community Precinct, Sorell	Community Precinct - makers workshop or equivalent multi use arts space on prior Men's Shed footprint	-			-			-			-			-			-			-			-	-	-	TBD
Pembroke Park, Sorell	Function Centre & canteen upgrade	-			-			-			-			-			-			-			-	-	-	5,450,000
Pembroke Park, Sorell	Football / cricket clubroom upgrades including canteen, outdoor area, amenities, bar, roofed connection, seating between new changerooms	-			-			-			-			-			-			-			-	-	-	2,250,000
Pembroke Park, Sorell	Tennis clubroom facility	-			-			-			-			-			-			-			-	-	-	720,000
RSL, Sorell	RSL Building extension and upgrade Inc. Outdoor eating area	-			-			-			-			-			-			-			-	-	-	1,500,000
Pembroke Park, Sorell	Additional 2 court indoor facility	-			-			-			-			-			-			-			-	-	-	6,000,000
TOTAL BUILDINGS		3,800,000			347,526			1,600,000			-			150,000			-			-			-	-	-	16,070,000

LEASEHOLD IMPROVEMENTS																										
Marion Bay Rd, Copping	20 Marion Bay Rd land easement costs (survey, AC fees, land title fees, valuation) for already completed works	-			10,500	✓		-			-			-			-			-			-			-
Lewisham	Boat Ramp Carpark upgrade with MAST ramp upgrade	-			-		529,000	✓		-			-			-			-			-			-	
Primrose Sands	Double Cubicle Toilet at northern end of beach	-			-		201,250	✓		-			-			-			-			-			-	
Primrose Sands	Carpark facility at northern end of beach	-			-		133,400	✓		-			-			-			-			-			-	
Stores Lane, Sorell	Stores Lane ped access across Crown land to foreshore	-			-		-			-			50,000	✓		-			-			-			-	



FINANCIAL MANAGEMENT STRATEGY

Fulham Rd, Dunalley	Widening and formalising a gravel track along Fulham Rd from end of swing bridge concrete path around water side of carpark to boat ramp	-						-					-				19,800	✓		-				-			-		-		-
Wielangta MTB Trail Project	Kellevie to GSB border - PWS (NRE), STT land	-						-					-				-			-				-			-		-		3,950,000
Dunalley	Track on eastern side of canal	-						-					-				-			-				-			-		-		108,000
TOTAL LEASEHOLD IMPROVEMENTS		-						10,500					863,650				-			69,800				-			-		-		4,058,000

PLANT & EQUIPMENT	
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[illegible]

<p> FIXTURES, FITTINGS & FURNITURE </p>
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[illegible]

COMPUTERS & TELECOMMUNICATIONS

[illegible][illegible]

FINANCIAL MANAGEMENT STRATEGY

Knights Rd, Connellys Marsh	Knights Road - Construction of gravel carpark in road reserve opposite #11 for beach users	-			-				96,000	✓		-			-			-		-	-	-				
Pembroke Park, Sorell	Construction of car park around west and south-west of senior oval	-			-				-			625,000	✓		-			-		-	-	-				
Neil Davis Carpark, Sorell	Neil Davis Carpark seal, drain stage 2 @ 715sqm	-			-				-			-			236,600	✓		-		-	-	-				
Midway Point	Construct gravel carpark at rear of Scout Hall for shared use with Yacht Club & widen access from street	-			-				-			-			-			182,250	✓	-	-	-				
Park & Ride, Dodges Ferry	Park & ride facility @ 2 possible locations - DSG Project	-			-				-			-			-			-		-	-	TBD				
SLSC, Carlton Beach	SLSC seal & line mark @ existing size - TBD if increasing size - 25/26	-			-				-			-			-			-		-	-	TBD				
Marion Bay Rd, Bream Creek	Upgrade vs Maintenance cost business case required. Seal segments 18, 19 & 20 - subject to survey may need land acquisition as additional cost not included.	-			-				-			-			-			-		-	-	800,000				
Shark Point Rd, Penna	Upgrade vs Maintenance cost business case required. Shark Point Rd seal segment 18 @ 170m from end of seal to #641 plus armco	-			-				-			-			-			-		-	-	260,000				
Nugent Rd, Sorell	Upgrade vs Maintenance cost business case required. All remaining unsealed segments	-			-				-			-			-			-		-	-	TBD				
Alomes Rd, Forcett	Upgrade vs Maintenance cost business case required.	-			-				-			-			-			-		-	-	TBD				
Heatherbell Rd, Forcett	Upgrade vs Maintenance cost business case required.	-			-				-			-			-			-		-	-	TBD				
Branders Rd up to and including Goodford Lane, Orielton	Upgrade vs Maintenance cost business case required.	-			-				-			-			-			-		-	-	TBD				
Pengana St, Dodges Ferry	Upgrade vs Maintenance cost business case required.	-			-				-			-			-			-		-	-	TBD				
Brinktop Rd, Brinktop	Active Transport grant option - shoulder widening of Brinktop Rd @ 1.2kms from Penna Rd junction west to full recon section - no scope / design	-			-				-			-			-			-		-	-	TBD				
Bay Rd, Boomer Bay	Upgrade vs Maintenance cost business case required - reconstruction & seal segments TBC	-			-				-			-			-			-		-	-	TBD				
Boathouse Rise, Lewisham	Upgrade vs Maintenance cost business case required.	-			-				-			-			-			-		-	-	TBD				
TOTAL ROADS		436,832			527,574				360,500			96,000			625,000			236,600			182,250		-	-	-	1,060,000
BRIDGES																										
Shark Point Rd, Penna	Shark Point Rd cantilever path between #475 & 479	-			-				-			-			260,000	✓		-		-	-	-	-	-	-	
Sorell Rivulet, Sorell	Pedestrian bridge over Sorell Rivulet from future residential development behind Sorell Tennis Club	-			-				-			-			-			686,070	✓	-	-	-	-	-	-	



AGENDA

SPECIAL COUNCIL MEETING

24 JUNE 2025

FINANCIAL MANAGEMENT STRATEGY

Orielton Rd, Orielton	Orielton Rd - Capacity upgrade to BCI00059 from 1:10 year event	-			-			-			-			-			-			-			500,000
Arthur Hwy, Sorell	Arthur Hwy cantilever path @ 80m attached to Hwy bridge	-			-			-			-			-			-			-			1,600,000
TOTAL BRIDGES		-			-			-			-			260,000			686,070			-			2,100,000

FOOTPATHS & CYCLEWAYS																							
Penna Rd, Midway Point	Penna Rd & Brady St junction	173,250	✓	✓	-			-			-			-			-			-			-
CAC, Sorell	Surrounding works associated with Hub facility - Incl. landscaping	-			314,919	✓	✓	-			-			-			-			-			-
Gatehouse Drive, Sorell	Gatehouse Drive - Weston Hill Drive concrete path including missing link	-			369,434	✓		-			-			-			-			-			-
Carlton Beach Rd, Dodges Ferry	Carlton Beach Rd - East St to Raprinner St asphalt path	-			500,000	✓		-			-			-			-			-			-
Tamarix Rd, Primrose Sands	Stage 2 continuation of Tamarix Rd gravel loop to Petrel St access to beach via Grebe	-			104,000	✓		-			-			-			-			-			-
Pembroke Park, Sorell	Gravel path connecting n/s track across top of Pembroke Park to Tasman Hwy	-			51,400	✓		-			-			-			-			-			-
Lewisham Scenic Drive, Lewisham	Asphalt path \$20k 'missing' piece from #96 - 100 Lewisham Scenic Dve	-			20,000	✓		-			-			-			-			-			-
Community Precinct, Sorell	Community Precinct - provision for civic space / forecourt between Jobs Hub and community facility/rail shed. 2024 Election Commitment of \$1,700,000	-			-			1,250,000	✓	✓	-			-			-			-			-
Miena Park, Sorell	Chromy Sub gravel path @ 1.5m wide link to Wolstenholme Drive - plus 6.0m bridge	-			-			37,950	✓		-			-			-			-			-
Toongabbie St, Midway Point	Toongabbie to Brady foreshore gravel path - past eastern side of scout hall to Brady St	-			-			111,320	✓		-			-			-			-			-
Arthur Highway, Dunalley	Gravel path along Arthur Hwy from Ryans Lane to Imlay St	-			-			225,216	✓		-			-			-			-			-
Franklin St, Dunalley	Franklin St concrete path from Imlay to Bay St	-			-			-			136,080	✓		-			-			-			-
Bay St, Dunalley	Concrete path along and around 9 Bay St to Hwy to appropriate location to cross Hwy opposite #122	-			-			-			32,400	✓		-			-			-			-
Dunalley	Concrete connector around rear of EV charger carpark from playground, across end of asphalt seal to Imlay St path plus a branch off back along front of carpark to line up with Franklin St	-			-			-			51,840	✓		-			-			-			-
Bay St, Dunalley	Connecting concrete path in Bay St down Church St West to school	-			-			-			57,500	✓		-			-			-			-
Arthur Highway, Sorell	Arthur Hwy - Rivulet to Pawleena Rd concrete path - northern side, assumes DSG bridge replacement in 26/27.	-			-			-			108,000	✓		-			-			-			-



FINANCIAL MANAGEMENT STRATEGY

Lewisham Scenic Drive, Lewisham	Lewisham Scenic Drive - Quarry Rd to Gregory St	-			-						600,000	✓		-			-			-		-		-
Tiger Head Boat Ramp, Dodges Ferry	Tiger Head Boat Ramp beach access upgrade from carpark - stairs to west	-			-						30,000	✓		-			-			-		-		-
Florence St, Dunalley	Gravel path along Florence St (eastern side) from Hwy to golf club crossing over to other side at entrance then connecting with concrete path	-			-						62,400	✓		-			-			-		-		-
Walker St, Sorell	Concrete path on western side	-			-						86,400	✓		-			-			-		-		-
Arthur Highway, Sorell	Arthur Hwy - Pawleena Rd to #24 concrete path	-			-						136,080	✓		-			-			-		-		-
Esplanade, Midway Point	1 Midway Point Esp concrete path connecting footpath and loop track	-			-						45,900	✓		-			-			-		-		-
Arthur Highway, Sorell	Arthur Hwy - Nugent Rd to Pawleena Rd gravel path on north side	-			-						-			100,800	✓		-			-		-		-
Dodges Ferry	Streetscape upgrades	-			-						-			625,000	✓		-			-		-		-
Lewisham Scenic Drive, Lewisham	Lewisham Scenic Drive Stage 3 of 3 - multi-use path link between #124 to Gary St	-			-						-			388,080	✓		-			-		-		-
Nugent Rd, Sorell	Nugent Rd - Arthur Hwy to Lynch Sub gravel path	-			-						-			45,000	✓		-			-		-		-
Station Lane, Sorell	Streetscape upgrades Stage 5 - Station Lane / Dubs & Co Drive	-			-						-			487,500	✓		-			-		-		-
Pembroke Park, Sorell	Pembroke Park to Miena Park gravel path from Tasman Hwy along Arthur St frontage to Montagu St and along northern verge to stadium access road then concluding at new road opposite depot	-			-						-			154,000	✓		-			-		-		-
Bay St, Dunalley	Gravel path along Bay St eastern side from end of concrete path	-			-						-			56,000	✓		-			-		-		-
Whitelea Crt, Sorell	Whitelea Crt POS lot - gravel access path & seating	-			-						-			25,000	✓		-			-		-		-
Fulham Rd, Dunalley	Concrete path along Fulham Rd from Booth St to Gellibrand St	-			-						-			-			257,400	✓		-		-		-
Beach Rd, Connellys Marsh	Beach Rd POS lot - gravel access paths and seating	-			-						-			-			52,000	✓		-		-		-
Shark Point Rd, Penna	Shark Point Rd gravel path	-			-						-			-			411,840	✓		-		-		-
Carlton Beach Rd, Dodges Ferry	Carlton Beach Rd - Snake Hollow to Moomere St gravel path	-			-						-			-			32,500	✓		-		-		-
Carlton Beach Rd, Dodges Ferry	Provence Drive / Carlton Beach Rd to Snake Hollow gravel path	-			-						-			-			243,100	✓		-		-		-
Blue Lagoon, Dodges Ferry	Blue Lagoon - formalise trails 225m & 160m, signage	-			-						-			-			-			67,500	✓		-	-
Valley View Close, Sorell	Gravel path from Valley View to Tarbook	-			-						-			-			-			59,940	✓		-	-

FINANCIAL MANAGEMENT STRATEGY

Grevillea Rd, Primrose Sands	Provision for gravel path along Grevillea Rd and Linden Rd - width and constructability issues particularly with Grevillea St	-			-			-			-			-		291,600	✓		-	-	-	-
Sorell	Track along Sorell Rivulet from Cole St/Arthur Hwy bridge to potential access from Weston Hill Rd along southern boundary	-			-			-			-			-		-			-	-	-	TBD
Sorell to Lewisham	Arthur Hwy / Old Forcett Rd to Quarry Rd east gravel path	-			-			-			-			-		-			-	-	-	1,200,000
Tasman Highway, Sorell to Orielton	Tasman Hwy gravel path	-			-			-			-			-		-			-	-	-	880,000
The Circle, Sorell	VRU refused May 23/24 with \$227k grant - The Circle & Frederick St.	-			-			-			-			-		-			-	-	-	255,000
TOTAL FOOTPATHS & CYCLEWAYS		173,250			1,359,753			1,624,486			1,346,700			1,881,380		996,840		419,040		-	-	2,335,000

KERB & CHANNEL																					
Paneminner St, Dodges Ferry	Paneminner St k&c along #88 and connect into existing SEP.	54,600	✓		-			-			-			-		-			-	-	-
Gatehouse Drive, Sorell	Gatehouse Drive - Weston Hill Drive to #38 K&C component of footpath project	-			237,833	✓		-			-			-		-			-	-	-
Franklin St, Dunailey	K&C x 45m Franklin St along 'frontage' of #119 Arthur Hwy with footpath job above same Year 4	-			-			11,340	✓		-			-		-			-	-	-
Walker St, Sorell	Walker Street - seg 6 & 7 k&c x 120m western side	-			-			-			-			32,760	✓	-			-	-	-
TOTAL KERB & CHANNEL		54,600			237,833			11,340			-			32,760		-			-	-	-

STORMWATER																					
Pembroke Park, Sorell	Between cricket nets and stadium carpark - need to consider BMX site as well	59,699	✓		-			-			-			-		-			-	-	-
Wattle Rd, Dodges Ferry	Wattle Rd upgrade drain opposite #36	39,375	✓		-			-			-			-		-			-	-	-
Gatehouse Detention Basin, Sorell	Above Gatehouse DB - Upgrade pipe above Gatehouse Detention Basin	138,126	✓		-			-			-			-		-			-	-	-
Valleyfield Rd, Sorell	Valleyfield Rd easement acquisition and drain treatment TBC	105,000	✓		-			-			-			-		-			-	-	-
CERMP	Y3 24-25 projects	1,539,435	✓	✓	1,759,959	✓	✓	-			-			-		-			-	-	-
Gatehouse Drive, Sorell	Gatehouse Drive - Weston Hill Drive to #38 Stormwater infrastructure component of footpath project	-			90,133	✓		-			-			-		-			-	-	-
Kuneeamee St, Dodges Ferry	Kuneeamee St 25m x 300dia & grated pit.	-			27,500	✓		-			-			-		-			-	-	-
Gatehouse Detention Basin, Sorell	Upgrade Pipe and culvert below Gatehouse Detention Basin (Headworks upgrade)	-			138,126	✓		-			-			-		-			-	-	-
Jacobs Court, Dodges Ferry	5 Jacobs Court - Solution required to drain natural floodway into approved subdivision.	-			30,000	✓		-			-			-		-			-	-	-
Valley View Close, Sorell	5 Valley View Close Detention basin.	-			-			287,500	✓		-			-		-			-	-	-
Tasman Highway, Sorell	Corner Tasman Highway and Devenish upgrade Pipe and intake headwall (Headworks upgrade)	-			-			91,493	✓		-			-		-			-	-	-



FINANCIAL MANAGEMENT STRATEGY

Rantons Rd, Dodges Ferry	63 Rantons Road install culvert under road	-			-			28,750	✓		-			-			-		-	-	-
Nash St, Sorell	Nash Street Pipe upgrade. Pipe capacity (Headworks upgrade)	-			-			-			126,216	✓		-			-		-	-	-
Carlton Beach Rd, Dodges Ferry	223-227 Carlton Beach Rd contribution to SW upgrade with subdivision	-			-			-			48,000	✓		-			-		-	-	-
Williams St, Sorell	William Street Pipe upgrade pipe capacity (Headworks upgrade)	-			-			-			-			196,483	✓		-		-	-	-
Fitzroy St, Sorell	Fitzroy Street Pipe upgrade pipe capacity (Headworks upgrade)	-			-			-			-			-			181,911	✓	-	-	-
Dubs & Co, Sorell	Dubs and Co Pipe upgrade pipe capacity (Headworks upgrade)	-			-			-			-			-			-		258,344	✓	-
Townsend Lagoon, Lewisham	Townsend Lagoon - Asset construction	-			-			-			-			-			-		-	-	2,000,000
Blue Lagoon, Dodges Ferry	Permanent outfall as per CERMP design work	-			-			-			-			-			-		-	-	TBD
TOTAL STORMWATER		1,881,635			2,045,718			407,743			174,216			196,483			181,911		258,344		2,000,000
OTHER TRANSPORT INFRASTRUCTURE																					
Carlton Beach Rd, Dodges Ferry	Corner Carlton Beach Rd and Webb St - Black Spot Grant - Installation of bollards - completion due Dec 24	40,000	✓	✓	-			-			-			-			-		-	-	-
Carlton Beach Rd, Dodges Ferry	35 Carlton Beach Rd bus stop upgrades - completion due June 25	-			70,000	✓	✓	-			-			-			-		-	-	-
Park & Ride, Sorell	Park & Ride bus stop upgrades - completion due June	-			220,470	✓	✓	-			-			-			-		-	-	-
TOTAL OTHER TRANSPORT INFRASTRUCTURE		40,000			290,470			-			-			-			-		-	-	-
TOTAL		6,660,046			6,247,539			6,314,809			2,582,256			3,047,663			2,342,511		1,680,704	140,000	32,095,000



Sorell Council Long-term Financial Plan
Summary of Financial Performance and Position for the Years Ending 30 June 2024 to
the 30 June 2034

STATEMENT OF COMPREHENSIVE INCOME											
Year Ending 30 June:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Year 0 Actual \$'000	Year 1 Budget \$'000	Year 2 Plan \$'000	Year 3 Plan \$'000	Year 4 Plan \$'000	Year 5 Plan \$'000	Year 6 Plan \$'000	Year 7 Plan \$'000	Year 8 Plan \$'000	Year 9 Plan \$'000	Year 10 Plan \$'000
Operating Revenue											
Rates	14,453	15,291	15,960	16,619	17,373	18,073	18,802	19,559	20,348	21,168	22,021
Charges	3,682	4,350	4,675	4,797	4,941	5,064	5,191	5,321	5,454	5,590	5,730
Statutory Fees	561	544	606	622	640	656	673	690	707	724	743
User Fees	667	688	691	709	730	748	767	786	806	826	847
Grants - Commonwealth Financial Assistance Grants (Note: pre-payment removed 2026)	2,620	2,049	412	2,924	2,983	3,042	3,103	3,165	3,229	3,293	3,359
Grants - Other	164	81	15	15	15	15	15	15	15	15	15
Contributions - Cash	837	248	150	-	-	-	-	-	-	-	-
Investment (Interest) Income	1,098	1,121	946	429	376	354	320	312	299	361	427
Other Income	679	630	674	692	712	730	748	767	786	806	826
Tas Water Investment Income	389	389	420	389	389	389	389	389	389	389	389
Total Operating Revenue	25,148	25,390	24,549	27,195	28,159	29,073	30,008	31,004	32,032	33,172	34,356
Operating Expenses											
Employee Benefits	7,294	7,695	8,533	8,831	9,140	9,415	9,697	9,988	10,288	10,596	10,967
Materials and Services - Other	5,338	5,867	6,214	6,407	6,631	6,830	7,035	7,246	7,464	7,687	7,918
Materials and Services - Repairs and Maintenance	1,939	2,048	2,010	2,240	2,375	2,537	2,748	3,002	3,219	3,367	3,529
Asset Impairment	(106)	-	-	-	-	-	-	-	-	-	-
Depreciation and Amortisation	6,172	6,495	6,637	6,808	6,989	7,043	7,107	7,155	7,190	7,205	7,219
Finance Charges	40	82	95	90	83	75	66	58	49	49	42
Other	2,153	1,942	2,008	2,071	2,143	2,207	2,274	2,342	2,412	2,484	2,559
Total Operating Expenses	22,829	24,130	25,497	26,447	27,361	28,106	28,927	29,791	30,621	31,389	32,234
Operating Surplus / (Deficit)	2,319	1,260	(948)	748	798	966	1,081	1,213	1,411	1,783	2,122
Physical Resources Received Free of Charge (Contributions - Non Monetary Assets)	12,021	2,010	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094
Capital Grants received specifically for new or upgraded assets	2,771	7,799	4,304	3,642	775	596	682	682	682	682	682
Gain / (Loss) on Disposal	(1,057)	(758)	400	-	-	-	-	-	-	-	-
Recognition/ Derecognition of Property and Infrastructure Assets	9	-	-	-	-	-	-	-	-	-	-
Joint Venture Profit Share	1,379	-	-	-	-	-	-	-	-	-	-
Fair value adjustments for investment property	68	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	17,510	10,311	4,850	5,484	2,667	2,657	2,857	2,989	3,187	3,559	3,898
Fair Value Adjustments	48,124	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	65,634	10,311	4,850	5,484	2,667	2,657	2,857	2,989	3,187	3,559	3,898



STATEMENT OF FINANCIAL POSITION

Year Ending 30 June:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Year 0 Actual \$'000	Year 1 Budget \$'000	Year 2 Plan \$'000	Year 3 Plan \$'000	Year 4 Plan \$'000	Year 5 Plan \$'000	Year 6 Plan \$'000	Year 7 Plan \$'000	Year 8 Plan \$'000	Year 9 Plan \$'000	Year 10 Plan \$'000
ASSETS											
Financial Assets											
Cash and Cash Equivalents	8,100	7,324	4,000	4,000	4,000	4,000	4,000	4,000	6,435	6,631	6,909
Investments	11,070	15,169	13,010	10,902	10,039	8,684	8,382	7,884	7,884	10,319	12,950
Trade & Other Receivables	1,283	1,323	1,365	1,401	1,443	1,479	1,516	1,554	1,593	1,632	1,673
Current Other Financial Assets	-	-	-	-	-	-	-	-	-	-	-
Non Current Other Financial Assets	33,371	33,371	33,371	33,371	33,371	33,371	33,371	33,371	33,371	33,371	33,371
Total Financial Assets	53,823	57,188	51,746	49,674	48,853	47,534	47,269	46,809	49,283	51,953	54,902
Non Financial Assets											
Inventories	57	57	57	57	57	57	57	57	57	57	57
Investment Property	653	653	653	653	653	653	653	653	653	653	653
Infrastructure, Property, Plant & Equipment	372,514	378,683	388,918	396,399	399,818	403,699	406,722	410,068	410,814	411,740	412,734
Other Assets	823	823	823	823	823	823	823	823	823	823	823
Total Non Financial Assets	374,048	380,216	390,452	397,932	401,352	405,232	408,256	411,602	412,348	413,273	414,267
Total Assets	427,871	437,404	442,198	447,606	450,205	452,767	455,525	458,411	461,630	465,226	469,170
LIABILITIES											
Current Liabilities											
Trade & Other Payables	2,428	2,503	2,582	2,662	2,755	2,838	2,923	3,011	3,101	3,194	3,290
Borrowings	246	216	223	231	239	248	256	126	125	133	105
Provisions	1,402	1,451	1,516	1,569	1,624	1,673	1,723	1,775	1,828	1,883	1,949
Trust Funds and Deposits	694	697	701	704	708	712	715	719	722	726	729
Contract Liabilities	1,677	656	656	656	656	656	656	656	656	656	656
Other Liabilities	10	10	10	10	10	10	10	10	10	10	10
	6,456	5,534	5,688	5,832	5,992	6,136	6,282	6,295	6,442	6,601	6,739
Non-current Liabilities											
Borrowings	2,126	2,260	2,037	1,806	1,567	1,319	1,063	938	812	679	574
Provisions	277	287	300	310	321	331	340	351	361	372	385
Other Non-current Liabilities	5	5	5	5	5	5	5	5	5	5	5
	2,408	2,552	2,341	2,121	1,892	1,654	1,408	1,293	1,178	1,056	964
Total Liabilities	8,864	8,085	8,029	7,953	7,884	7,790	7,691	7,588	7,620	7,657	7,702
Net Assets	419,007	429,318	434,169	439,653	442,320	444,977	447,834	450,823	454,010	457,569	461,467
EQUITY											
Accumulated Surplus	147,176	157,488	162,338	167,823	170,490	173,147	176,003	178,992	182,180	185,739	189,637
Reserves	271,831	271,831	271,831	271,831	271,831	271,831	271,831	271,831	271,831	271,831	271,831
Total Equity	419,007	429,318	434,169	439,653	442,320	444,977	447,834	450,823	454,010	457,569	461,467



STATEMENT OF CASH FLOWS

Year Ending 30 June:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Year 0 Actual \$'000	Year 1 Budget \$'000	Year 2 Budget \$'000	Year 3 Plan \$'000	Year 4 Plan \$'000	Year 5 Plan \$'000	Year 6 Plan \$'000	Year 7 Plan \$'000	Year 8 Plan \$'000	Year 9 Plan \$'000	Year 10 Plan \$'000
	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities											
Rates	18,118	15,331	16,000	16,659	17,413	18,113	18,841	19,599	20,387	21,207	22,060
Statutory fees and fines	559	1,232	1,297	1,331	1,370	1,405	1,440	1,476	1,513	1,551	1,589
User charges and other fines	741	4,350	4,675	4,797	4,941	5,064	5,191	5,321	5,454	5,590	5,730
Grants	2,956	2,130	427	2,939	2,998	3,057	3,118	3,180	3,244	3,308	3,374
Contributions - cash	847	248	150	-	-	-	-	-	-	-	-
Reimbursements											
Interest received	1,045	1,121	946	429	376	354	320	312	299	361	427
Rents											
Dividends											
Investment revenue from water corporation	389	389	420	389	389	389	389	389	389	389	389
Other receipts	1,026	630	674	692	712	730	748	767	786	806	826
Net GST refund/(payment)	1,501	270	(82)	(75)	(82)	(76)	(76)	(78)	(79)	(79)	(81)
Payments to suppliers	(11,617)	(9,783)	(10,154)	(10,637)	(11,056)	(11,492)	(11,972)	(12,503)	(13,004)	(13,446)	(13,910)
Payments to employees	(7,223)	(7,636)	(8,454)	(8,768)	(9,075)	(9,356)	(9,637)	(9,926)	(10,224)	(10,531)	(10,888)
Finance costs paid	(39)	(82)	(95)	(90)	(83)	(75)	(66)	(58)	(49)	(49)	(42)
Net cash provided by (used in) operating activities	8,303	8,199	5,803	7,665	7,904	8,114	8,297	8,479	8,716	9,108	9,475
Cash flows from investing activities											
Payments for property, infrastructure, plant and equipment	(10,959)	(11,502)	(16,063)	(13,194)	(9,314)	(9,830)	(9,036)	(9,407)	(6,842)	(7,036)	(7,119)
Proceeds from sale of property, infrastructure, plant and equipment	192	91	685	-	-	-	-	-	-	-	-
Capital grants	3,527	6,778	4,304	3,642	775	596	682	682	682	682	682
Payments for investment property	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of investment property	-	-	-	-	-	-	-	-	-	-	-
Proceeds/(payments) for investments	-	(4,100)	-	-	-	-	-	-	-	(2,435)	(2,631)
Proceeds from sale of investments	319	-	2,159	2,108	863	1,355	302	497	-	-	-
Loans and advances to community organisations											
Repayment of long term recoverable property debt	1										
Net cash provided by (used in) investing activities	(6,920)	(8,732)	(8,915)	(7,444)	(7,676)	(7,878)	(8,052)	(8,228)	(6,160)	(8,789)	(9,068)
Cash flows from financing activities											
Proceeds from trust funds and deposits	83	3	3	4	4	4	4	4	4	4	4
Repayment of trust funds and deposits	(439)		-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	(8)										
Proceeds from interest bearing loans and borrowings	262	-	-	-	-	-	-	-	-	-	-
Repayment of interest bearing loans and borrowings	(220)	(246)	(216)	(223)	(231)	(239)	(248)	(256)	(126)	(125)	(133)
Net cash provided by (used in) financing activities	(322)	(242)	(213)	(220)	(228)	(236)	(244)	(252)	(122)	(122)	(130)
Net increase (decrease) in cash and cash equivalents	1,061	(776)	(3,324)	0	(0)	(0)	1	(0)	2,434	197	278
Cash and cash equivalents at the beginning of the financial year	7,039	8,100	7,324	4,000	4,000	4,000	4,000	4,000	4,000	6,434	6,631
Cash and cash equivalents at the end of the financial year	8,100	7,324	4,000	4,000	4,000	4,000	4,000	4,000	6,434	6,631	6,908

ASSUMPTIONS											
Year Ending 30 June:	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
CPI (%)	6.99%	3.10%	3.20%	2.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Rates Growth (%)	6.99%	4.50%	3.13%	3.10%	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Rate Base Growth (%)	0.50%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Cwrth Financial Assistance Grants Revenue Growth (%)	1.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cash Rate (%)	4.10%	4.35%	4.10%	2.02%	2.02%	2.02%	2.02%	2.02%	2.02%	2.02%	2.02%
Interest Rate Revenue (%)	4.60%	4.85%	4.60%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%	2.52%
Weighted Average Increase in Employee Costs (%)	3.50%	3.50%	4.50%	3.50%	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.50%
Depreciation Rate (Impaired Assets) (%)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Expenditure Growth (%)	6.99%	3.10%	3.13%	3.10%	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Trade & Other Receivables Growth (%)	6.99%	3.10%	3.20%	2.60%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Trade & Other Payables Growth (%)	6.99%	3.10%	3.13%	3.10%	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Provisions Growth (%)	3.50%	3.50%	4.50%	3.50%	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.50%
Trust Funds & Deposits Growth (%)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Capital Expenditure Growth - New & Replacement Assets (%)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



AGENDA

SPECIAL COUNCIL MEETING

24 JUNE 2025

SORELL COUNCIL			
SUMMARY DEPARTMENTAL PROFIT & LOSS			
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026			
	MYBR 2024/2025	BUDGET 2025/2026	MOVEMENT
OPERATING INCOME			
Rates and Charges	19,640,567	20,635,594	995,027
Statutory Fees and Charges	543,809	605,914	62,105
User Fees	687,845	690,906	3,062
Grants Operating	2,130,239	426,952	(1,703,287)
Contributions Received	248,423	150,000	(98,423)
Interest	1,120,734	945,895	(174,839)
Other Income	628,902	673,989	45,087
Investment Income from TasWater	388,800	419,904	31,104
TOTAL OPERATING INCOME	25,389,318	24,549,153	(840,165)
EXPENSES			
Employee Benefits	7,695,166	8,532,639	837,473
Materials and Services	7,915,550	8,224,543	308,993
Depreciation and Amortisation	6,495,134	6,636,430	141,296
Finance Costs	82,208	94,693	12,485
Other Expenses	1,942,455	2,008,303	65,849
TOTAL EXPENSES	24,130,512	25,496,608	1,366,096
OPERATING SURPLUS / (DEFICIT)	1,258,806	(947,454)	(2,206,261)
CAPITAL INCOME			
Grants Capital	7,799,135	4,303,982	(3,495,153)
Contributions - Non Monetary Assets	2,010,000	1,095,000	(915,000)
Net Gain / (Loss) on Disposal	(758,067)	400,000	1,158,067
Share of Interest in Joint Ventures	-	-	0
TOTAL CAPITAL INCOME	9,051,068	5,798,982	(3,252,086)
NET SURPLUS / (DEFICIT)	10,309,874	4,851,528	(5,458,346)



SORELL COUNCIL
SUMMARY DEPARTMENTAL PROFIT & LOSS
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026

Net results	Budget 2025/2026 PNL	Budget 2025/2026 Cash
Department Net result		
GM & Councillors	(1,262,983)	(1,231,353)
Finance	16,082,278	16,183,516
Community & HR	(3,413,912)	(2,704,418)
Engineering, Regulatory Services, IT & Depot	(12,352,837)	(6,558,769)
Total Operating Profit /(Loss)	(947,454)	5,688,976
Increase/(Decrease) in Trade & Other Payables		161,000
(Increase)/Decrease in Trade & Other Receivables		(42,000)
		119,000
Capital Expenditure		
Renewal and Replacement		(8,594,577)
New / Upgrade		(7,468,557)
Total Capital Expenditure		(16,063,134)
Grant Income		
Grants Received for Capital Works	4,303,982	3,813,285
Sale of Assets		
Proceeds from Sale of Assets		685,000
Borrowings		
New Borrowings		-
Principal Repayment of Loans		(216,007)
Net Cash Surplus / (Deficit) for 2025/2026		(5,972,880)

Cash & Investments Forecast		
Cash & Investments as at 01/07/2025		22,493,000
Add:		
PNL Cash Surplus		5,688,976
Grants Received for Capital Works		3,813,285
Proceeds from Sale of Assets		685,000
New Borrowings		-
Increase/(Decrease) in Trade & Other Payables		161,000
		10,348,261
Less:		
Capital Expenditure		(16,063,134)
Loan Repayments		(216,007)
(Increase)/Decrease in Trade & Other Receivables		(42,000)
		(16,321,141)
Cash at Bank Forecast as at 30/06/2026		16,520,120



SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026				
FOR COST CENTRE - All Cost Centres				
		MYBR 2024/2025	BUDGET 2025/2026	Movement
1000	OPERATING INCOME			
1100	Rates and Charges			
1105	Rates - General/Ordinary/Residential	15,325,019	15,989,930	664,911
1110	Rates General Written Off	(10,276)	(8,600)	1,676
1115	State Grant Rates Remission	938,635	979,071	40,435
1120	Rates Pensioner Concession	(938,635)	(979,071)	(40,435)
1125	Domestic Waste Annual Charge	3,650,650	3,955,452	304,802
1130	Fire Rates Levy Income	697,095	717,912	20,817
1150	Other Remissions	(23,991)	(21,214)	2,777
1160	AWTS Maintenance Fee Received	2,070	2,114	43
1199	Rates and Charges Total	19,640,567	20,635,594	995,027
1200	Statutory Fees and Charges			
1210	132 & 337 Certificate Fees	149,664	148,376	(1,288)
1220	Town Planning Fees	380,791	434,929	54,138
1225	Animal Infringements & Fines	3,554	5,993	2,439
1230	Other Infringements Fines & Penalties	4,881	12,000	7,120
1235	Licences & Permits	3,376	2,816	(560)
1240	Street Stall Permit Fee	1,544	1,800	256
1299	Statutory Fees and Charges Total	543,809	605,914	62,105
1300	User Fees			
1303	Animal Management Sundry Income -collars,signs etc	0	0	0
1306	Building Assessment Fees	97,415	102,000	4,585
1318	Caravan Licences	18,816	21,197	2,381
1327	Dog Impounding & Release Fees	1,200	1,000	(200)
1330	Dog Registration & Renewal	105,162	112,000	6,838
1331	Kennel Licences	1,500	1,500	0
1333	Driveway Approval and Inspection Fees	14,004	10,968	(3,036)
1335	Engineering Inspections & 1% Approval Fee	63,361	30,191	(33,170)
1336	Fire Abatement Charges	15,000	15,000	0
1342	Food Licences	46,395	46,685	290
1351	Photocopy Charges	0	0	0
1354	Plumbing Application Fees	147,433	165,000	17,567
1357	Plumbing Inspection	152,216	155,000	2,784
1360	Amended Plan Fees	4,000	3,000	(1,000)
1363	Recreational Vehicle Income	21,344	27,366	6,022
1369	Building Administration Fee (0.1%)	0	0	0
1372	TBCITB Training Levy (0.2%)	0	0	0
1399	User Fees Total	687,845	690,906	3,062
1400	Grants Operating			
1405	Commonwealth Financial Assistance Grant	2,049,445	411,524	(1,637,921)
1410	Comm'nth Grants & Subsidies	0	0	0
1415	State Grants & Subsidies	78,144	15,428	(62,716)
1420	Other Grants & Subsidies	2,650	0	(2,650)
1430	Training Incentive Payment	0	0	0
1499	Grants Operating Total	2,130,239	426,952	(1,703,287)
1500	Contributions Received			
1505	Public Open Space Contributions	200,000	150,000	(50,000)
1506	Car Parking Cash in Lieu Contributions	23,423	0	(23,423)
1507	Subdiv Traffic Management Treatment Contributions	0	0	0
1508	Stormwater Contributions	0	0	0
1510	Contributions Received Other	25,000	0	(25,000)

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SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026				
FOR COST CENTRE - All Cost Centres				
		MYBR 2024/2025	BUDGET 2025/2026	Movement
1549	Contributions Received Total	248,423	150,000	(98,423)



SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026				
FOR COST CENTRE - All Cost Centres				
		MYBR 2024/2025	BUDGET 2025/2026	Movement
1550	Interest			
1560	Rates Interest Penalty	135,985	147,963	11,978
1565	Rates Interest Written Off	(400)	(400)	0
1570	Rates Legal Costs Recovered	1,218	5,723	4,505
1575	Interest Received Banks & Other	983,930	792,609	(191,322)
1599	Interest Total	1,120,734	945,895	(174,839)
1600	Other Income			
1605	Bad Debts Recovered	0	0	0
1610	Diesel Fuel Rebate	32,751	33,030	279
1615	Donations Received	0	0	0
1620	Hall Hire	70,128	77,038	6,910
1625	Lease/Rent Fees Received	116,313	229,989	113,676
1627	Lease Fees - Copping Tip	127,995	129,790	1,795
1630	Other Facility Hire	142,085	134,577	(7,508)
1635	Other Sundry Income	67,345	17,980	(49,365)
1637	Insurance Recoveries	11,089	0	(11,089)
1645	Vehicle FBT Recoveries	53,823	49,997	(3,827)
1655	Workers Compensation - Reimbursement	0	0	0
1656	Copping Public Cemetery Trust Net Income	4,045	0	(4,045)
1660	Grave Site Sales - Dunalley Hall	1,739	0	(1,739)
1662	Wheelie Bin Stabiliser Income	1,588	1,588	0
1689	Other Income Total	628,902	673,989	45,087
1690	Investment Income from TasWater			
1694	TasWater Interim Dividend	388,800	419,904	31,104
1699	Investment Income from TasWater Total	388,800	419,904	31,104
1999	Operating Income Total	25,389,318	24,549,153	(840,165)
2000	Capital Income			
2100	Grants Capital			
2105	Roads to Recovery Funding	681,644	619,676	(61,968)
2110	Comm'th Grants new or upgraded assets	2,216,335	872,320	(1,344,015)
2115	State Grants for new or upgraded assets	4,805,306	2,529,386	(2,275,920)
2120	Other Grants for new or upgraded assets	95,850	282,600	186,750
2199	Grants Capital Total	7,799,135	4,303,982	(3,495,153)
2200	Contributions - Non-monetary Assets			
2205	Developer Contributions for assets	2,010,000	1,095,000	(915,000)
2299	Contributions - Non-monetary Assets Total	2,010,000	1,095,000	(915,000)
2300	Net Gain/(Loss) on Disposal			
2305	(Profit) / Loss on Disposal of Assets	(758,067)	400,000	1,158,067
2320	Recognition / De-recognition of Assets	0	0	0
2399	Net Gain/(Loss) on Disposal Total	(758,067)	400,000	1,158,067
2400	Share of Interests in Joint Ventures			
2410	Fair value adjustment - Investment in Associate	0	0	0
2420	Revenue from Investment in Associates	0	0	0
2499	Share of Interests in Joint Ventures Total	0	0	0
2899	CAPITAL INCOME TOTAL	9,051,068	5,798,982	(3,252,086)
2999	TOTAL INCOME	34,440,385	30,348,135	(4,092,250)



SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026				
FOR COST CENTRE - All Cost Centres				
		MYBR 2024/2025	BUDGET 2025/2026	Movement
3000	Expenses			
3100	Employee Benefits			
3102	ADO Expense	57,789	172	(57,617)
3103	Annual Leave	564,312	618,361	54,050
3109	Conferences	7,950	7,960	10
3111	Drug and Alcohol Testing	3,000	3,000	0
3112	FBT Expenses - Gift Cards / Gifts	3,000	2,500	(500)
3114	Entertainment	4,200	5,700	1,500
3115	Fringe Benefit Taxes	34,346	36,464	2,118
3118	Health and Well Being	5,520	4,920	(600)
3124	Long Service Leave	158,117	209,078	50,961
3127	Medicals	3,400	3,960	560
3139	Overheads Recovered	(99,443)	(105,487)	(6,045)
3145	Payroll Tax	366,419	398,556	32,137
3148	Protective Clothing & Accessories	34,150	35,910	1,760
3151	Recruitment Costs	0	2,000	2,000
3154	Salaries	5,655,875	6,189,719	533,845
3156	Salaries transferred to WIP	(291,691)	(307,598)	(15,907)
3163	Staff Training	68,562	62,361	(6,201)
3166	Superannuation - Council Contribution	910,326	1,036,521	126,195
3169	Temp Staff Employed Through Agency	20,976	78,462	57,486
3172	Travel and Accommodation	1,500	1,500	0
3175	Uniforms / Clothes Purchased	10,800	14,400	3,600
3181	Workers Compensation Expense Claims	500	500	0
3184	Workers Compensation Insurance	175,558	233,679	58,120
3199	Employee Benefits Total	7,695,166	8,532,639	837,473



SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026				
FOR COST CENTRE - All Cost Centres				
		MYBR 2024/2025	BUDGET 2025/2026	Movement
3200	Materials and Services			
3201	Abandoned Cars & Dumped Rubbish Disposal Costs	10,000	7,000	(3,000)
3202	Advertising	80,672	104,528	23,856
3204	AWTS Maintenance Charge	1,553	1,585	32
3206	Cleaning	339,154	363,214	24,061
3208	Computer Hardware / Hardware Maintenance	14,536	12,000	(2,536)
3212	Computer Software Maint and Licenses	295,025	317,699	22,675
3214	Consultants Other	390,241	428,291	38,050
3216	Contractors	561,804	534,597	(27,207)
3218	Copping Tip Disposal Costs	0	0	0
3220	Mornington Park transfer station disposal costs	108,000	109,512	1,512
3221	Electronic Notices / Reminders	0	0	0
3222	Electricity	225,494	250,670	25,176
3223	Emergency Management	2,000	2,000	0
3224	Fire Hazard Reduction (Private Land)	9,000	12,000	3,000
3226	Fuel	261,809	248,765	(13,045)
3227	Greenwaste Mobile Garbage Bin Collection	202,332	204,374	2,042
3228	Greenwaste Mobile Garbage Bin Disposal	64,087	64,831	744
3232	Internet, Telephone & Other Communication Charges	57,653	58,258	604
3234	Land Survey Costs	12,500	12,500	0
3236	Legal Fees (Advice etc)	127,833	149,184	21,351
3237	Line Marking	73,979	40,000	(33,979)
3239	Mobile Garbage Bin Replacement	63,000	223,882	160,882
3241	Operating Capital	39,975	100,074	60,099
3244	Plant & Motor Vehicle Repairs & Services	136,204	142,646	6,443
3246	Plant Hire - External	83,548	78,260	(5,288)
3248	Plant Hire - Internal Usage	19,657	17,600	(2,057)
3250	Plant Hire Recovered	(67,549)	(67,410)	139
3252	Plant Registration Fees	40,359	40,852	494
3254	Printing	32,670	45,026	12,356
3256	Recycling Centres	179,224	185,000	5,776
3257	Recycling Hub	2,887	2,839	(48)
3258	Registrations, Licenses and Permits	4,444	5,176	732
3259	CEMETERY Repairs and Maintenance	0	0	0
3260	Repairs and Maintenance	1,985,432	2,010,189	24,757
3261	Road Kill Collection Fees	4,640	4,563	(77)
3262	Kerbside Green Waste Collection	74,933	73,718	(1,215)
3263	Kerbside Green Waste Disposal	21,651	10,000	(11,651)
3264	Kerbside Hard Waste Collection	111,793	132,000	20,207
3265	Kerbside Hard Waste Disposal	30,946	38,000	7,054
3266	Kerbside Recycling Collection	342,845	348,845	6,000
3267	Kerbside Recycling Disposal	225,000	232,000	7,000
3268	Kerbside Garbage Collection	638,214	648,714	10,500
3269	Kerbside Garbage Disposal	344,805	349,632	4,827
3270	Security	22,792	23,273	481
3273	Signage & Guide Posts	50,500	69,100	18,600
3276	Settlement Costs ONLY	5,000	5,000	0
3278	Stationery & Office Consumables	40,519	40,908	388
3279	Street Bin Collection Contract	251,824	255,350	3,526
3280	Tools/Equipment Expensed (under \$1,000)	23,200	17,900	(5,300)
3282	Tyres	23,549	12,565	(10,984)



SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026				
FOR COST CENTRE - All Cost Centres				
		MYBR 2024/2025	BUDGET 2025/2026	Movement
3284	Valuation Expenses	209,000	92,750	(116,250)
3290	Water Charges (Works Order)	136,817	165,082	28,265
3292	Wheelie Bin Stabiliser Expenses	0	0	0
3299	Materials and Services Total	7,915,550	8,224,543	308,993
3390	Impairment of Debts			
3399	Impairment of Debts Total			
3400	Depreciation and Amortisation			
3405	Depreciation Expense	6,477,036	6,624,356	147,320
3410	Amortisation Expense	8,965	8,965	(0)
3415	Amortisation Expense (Right of Use Asset)	9,133	3,109	(6,024)
3499	Depreciation and Amortisation Total	6,495,134	6,636,430	141,296
3500	Finance Costs			
3505	Interest on Loans	81,945	94,622	12,677
3515	Interest on Overdue Accounts	0	0	0
3521	Interest Expense (Lease Liability)	263	71	(192)
3599	Finance Costs Total	82,208	94,693	12,485



SORELL COUNCIL				
DEPARTMENTAL PROFIT & LOSS				
BUDGET FOR THE PERIOD ENDED 30 JUNE 2026				
FOR COST CENTRE - All Cost Centres				
		MYBR 2024/2025	BUDGET 2025/2026	Movement
3600	Other Expenses			
3604	Audit Fees	62,665	74,400	11,735
3606	Audit Panel Expenses	7,000	9,800	2,800
3608	Bad & Doubtful Debts	0	0	0
3612	Bank Fees & Charges	40,875	40,609	(266)
3616	Bank Fees Recovered	(4,793)	(5,771)	(978)
3620	Cashiers Rounding Adjustments	25	12	(13)
3624	Commissions Paid	23,095	16,851	(6,244)
3636	Councillor Allowances	159,294	165,620	6,326
3640	Councillor Expenses	2,000	2,000	0
3644	Councillor Vehicle Allowance	7,400	7,400	0
3656	Deputy Mayors Allowance	16,812	17,480	667
3660	Dog Pound & Other Animal Management Expenses	6,000	6,000	0
3661	Dog Home & Vet Fees	1,832	800	(1,032)
3664	Donations and Section 77 Expenses	60,000	70,000	10,000
3668	Election Expenses	12,682	12,860	178
3672	Employee Sub, Licences and Memberships	116,737	94,653	(22,084)
3676	Functions & Programs	93,300	82,600	(10,700)
3680	Insurance Claims Related Expenses	16,412	15,000	(1,412)
3688	Food & Beverages	4,521	8,282	3,761
3692	General Insurance	182,435	200,891	18,456
3704	Government Contribution (Voluntary)	664,905	689,196	24,291
3712	Immunisations	3,629	3,838	209
3720	Land Tax	103,658	104,115	457
3724	Mayor's Allowance	44,246	46,002	1,757
3731	NRM Expenses	32,500	46,250	13,750
3732	Motor Vehicle Insurance	41,814	46,258	4,444
3736	Other roundings	25	25	0
3740	Other Sundry Expenses	5,301	7,064	1,763
3744	Photocopier Leases & Operating Costs	23,486	13,720	(9,766)
3748	Postage	59,554	64,334	4,780
3752	Public Liability Insurance	113,803	125,183	11,380
3760	Reference Materials	2,750	2,750	0
3768	Sampling, Testing and Monitoring	9,000	10,500	1,500
3770	Storage Costs	1,250	1,339	89
3784	Contributions (SES)	28,243	28,243	0
3799	Other Expenses Total	1,942,455	2,008,303	65,849
3990	EXPENSES TOTAL	24,130,512	25,496,608	1,366,096
3995	SURPLUS/(DEFICIT)	10,309,874	4,851,528	(5,458,346)
	OPERATING SURPLUS / (DEFICIT)	1,258,806	(947,454)	(2,206,261)
	CAPITAL INCOME	9,051,068	5,798,982	(3,252,086)
	NET SURPLUS / (DEFICIT)	10,309,874	4,851,528	(5,458,346)



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
CARRY OVERS - LAND				
Pawleena, Pawleena Road and Arthur Highway Roundabout	Land acquisition costs.			
TOTAL Carry Overs - Land		\$ -	\$ 32,054	\$ 32,054
LAND IMPROVEMENTS (PARKS & RESERVES)				
South East Sports Complex, Sorell	Bench seating - prefab with slab. Plus tiered, covered seating for soccer ground @ 112 capacity.			
South East Sports Complex, Sorell	Portable seating x 6 bays = 100 capacity. As per prior purchase type - can be used indoors or outdoors.			
SLSC Viewing Platform, Carlton Beach	SLSC viewing platform at northern end of carpark			
Park Beach Viewing Platform, Dodges Ferry	Park Beach viewing platform at carpark			
Pump Track, Vancouver Park, Midway Point	Vancouver Park Pump Track			
Municipality - Various	Minor capital jobs for ad hoc renewals (e.g. shade sail, seating or bins).			
St Georges Square and/or Gordon St, Sorell	Provision for tree lighting x 6			
Old Forcett Road Quarry	Fencing for land at Old Forcett Road Quarry.			
Sorell	Sorell Streetscape upgrades			
Boat Park	Boat Park additional wastewater disposal area			
TOTAL Land Improvements (Parks & Reserves) 2025/26		\$ 25,000	\$ 856,780	\$ 881,780



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
CARRY OVERS - LAND IMPROVEMENTS (PARKS & RESERVES)				
Pembroke Park, Sorell & Dodges Ferry Rec Reserve	Goal nets behind senior oval x 2 & DF ground x 2 - 25m x 9m.			
Pembroke Park, Sorell	Goal net behind soccer oval x 1 - southern end - 70m x 9m.			
Pembroke Park, Sorell	Soccer perimeter fence - 480m long x 1.2m high.			
Lyden Park, Pawleena Road, Sorell	Carpark for POS / Lyden Park off Pawleena Rd frontage.			
Lyden Park, Pawleena Road, Sorell	Irrigation for Lyden Park - was originally divided into 3 x Open Space areas and to be done over two stages/years. Project proceeding as one stage.			
Red Ochre Beach, Dodges Ferry	Foreshore access steps.			
12 Tarbook Court. Sorell	Boundary adjustment and new fence.			
Pembroke Park, Sorell	Irrigation. TW conformance upgrade required - new backflow prevention device - high hazard.			
TOTAL Carry Overs - Land Improvements (Parks & Reserves)		\$ -	\$ 491,395	\$ 491,395
BUILDINGS				
11 Fitzroy St, Sorell	Upgrade / fitout to youth space to create an appropriate indoor / outdoor area at rear of building			
Carriage Shed, Sorell	Remaining components to enable shed opening by Q2 Oct to coincide with SMH extension completion			
South East Sports Complex, Sorell	BMX permanent storage / timing / sign on facility - may include some sealing works ie. ramp to start line & connection from finish line, plus consideration of replacement grandstand.			
TOTAL Buildings 2025/26		\$ 25,000	\$ 160,000	\$ 185,000



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
CARRY OVERS - BUILDINGS				
Dunalley Canal	BBQ shelter - cost based on RC			
Depot, Sorell	Depot Toilet Block			
Lyden Park, Pawleena Road, Sorell	Toilet for POS / Lyden Park - triple cubicle DDA & change table.			
BEST / SE Jobs Hub & Training Facility, Sorell	BEST / SE Jobs Hub & Training Facility			
Pembroke Park, Sorell	Scope and design to re-purpose old football change rooms plus netball concrete toilets / change room.			
Sorell Memorial Hall, Sorell	Extension for Historical Society storage, including change rooms and toilets.			
Total Carry Overs - Buildings		\$ 144,755	\$ 2,024,336	\$ 2,169,091
CARRY OVERS - LEASEHOLD IMPROVEMENTS				
Copping, 20 Marion Bay Road	Land easement costs (survey, AC fees, land title fees, valuation) for already completed works.			
TOTAL Carry Overs - Leasehold Improvements 2025/26		\$ -	\$ 10,500	\$ 10,500
PLANT & EQUIPMENT				
CAC & Depot	Light fleet replacement.			
Mowers (LI)	Zero turn with catcher			
Tractor (LI)	Multi purpose tractor with cabin			
Truck	Replacement truck for the twin steer (not fit for purpose for large water tank due to weight distribution fault with chassis type).			
Depot, Sorell	Trailer mounted chipper - vermeer brand. This would prevent burning of greenwaste - wood chips needed for soil replenishment.			
TOTAL Plant & Equipment 2025/26		\$ 591,136	\$ 220,000	\$ 811,136



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replace ment 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
CARRY OVERS - PLANT & EQUIPMENT				
Depot, Sorell	Fleet management GPS tracking and dashcam deployment			
TOTAL Carry Overs - Plant & Equipment		\$ -	\$ 61,450	\$ 61,450
FIXTURES, FITTINGS & FURNITURE				
CAC & Depot, Sorell	Renewal of office desk chairs			
CAC, Sorell	CAC desks and seating for new area.			
TOTAL Fixtures, Fittings & Furniture 2025/26		\$ 30,420	\$ 10,340	\$ 40,760
COMPUTERS & TELECOMMUNICATIONS				
Gen 5 Ipad Renewal - 14 ipads	Renewal of Original Gen 5 ipads (14)			
TOTAL Computers & Telecommunications 2025/26		\$ 15,400	\$ -	\$ 15,400
CARRY OVERS - COMPUTERS & TELECOMMUNICATIONS				
CAC, Sorell	Fibre connection & hardware to Emergency Hub (for the purpose of CCTV footage direct to the Police).			
CAC, Depot, & Midway Point	Security system integration renewal - scoping and design only.			
TOTAL Carry Overs - Computers & Telecommunications		\$ 10,000	\$ -	\$ 10,000
RECONSTRUCTION (ROADS)				
Franklin Street , Dunally	Reconstruction with chip seal surface			
Pearl Court, Dodges Ferry	Chip seal and lime stabilisation and stormwater culvert.			
Shark Point Road, Sorell	Road recon from Wolstenholme Dr to new bridge.			
Penna Road, Penna	Road recon from Olympic Av to Kirabati Rd plus footpath and drainage.			
Three Street, Dodges Ferry	Three Street drainage upgrade and recon / seal.			
479 Sugarloaf Road, Carlton River	Turning circle needs to be done.			
TOTAL Reconstruction (ROADS) 2025/26		\$ 2,710,900	\$ 209,000	\$ 2,919,900



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
CARRY OVERS - RECONSTRUCTION (ROADS)				
Delmore Road / White Hill intersection, Forcett	Partial reconstruction and reseal.			
Allambie Road, Orielton	Reconstruction with chip seal surface			
BEST / SE Jobs Hub & Training Facility, Sorell	Dubs & Co Drive on street parking x 20 spaces.			
Payeena Street, Dodges Ferry	Project has become café to beaches with various components installed across different asset classes ie. bike racks, seating, fencing, line marking, wheel stops etc.			
TOTAL Carry Overs - Reconstruction (Roads)		\$ 617,400	\$ 224,839	\$ 842,239
RESHEETING				
Valleyfield Road, Sorell	Segments 1,2,5,6			
Pawleena Road, Pawleena	Segments 16-22			
Shrub End Road, Pawleena	Segments 11- 13			
Copping - various minor roads	Bryans, Browns & Dransfield			
Boathouse Rise, Lewisham	Segments 1 & 2			
Gillingbrook Road, Lewisham	Segments 2 - 9			
White Hill Road, Forcett	Segments 2, 3, 5, 6, 7, 8, 10, 14, 15, & 20 - 23			
Delmore Road, Forcett	Segment 9			
Inala Road, Forcett	Segments 1-3			
TOTAL Resheeting 2025/26		\$ 809,412	\$ -	\$ 809,412



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
RESEALS				
Kellevie Road, Kellevie	Segments 9-11			
Nugent Road, Sorell	Segments 5 & 6			
Nugent Road & Delmore Road Intersection, Wattle Hill	Nugent Road Segments 16-24 Delmore Road Segments 29 & 30			
Pawleena Road, Sorell	Segments 5 & 6			
Walker Street, Sorell	Segments 1-7			
Bay Road, Boomer Bay	Segments 5-10 + Boomer Road Intersection			
Giblin Drive, Sorell	4 segments			
PREP WORK for all the above spread evenly for budget forecasting	PREP done by Depot			
White Hill Road, Forcett	Considerable drainage including culverts then reinforce seals.			
TOTAL Reseals 2025/26		\$ 1,162,437	\$ -	\$ 1,162,437



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
FOOTPATHS & CYCLEWAYS				
Tasman Highway, Sorell	Corner of Devenish Drive and Tasman highway up to Sorell Mews			
Gatehouse Drive & Weston Hill Road, Sorell	Gatehouse Drive - Weston Hill Dve to #38 concrete path @ 1.80m wide x 430m. Weston Hill Rd - missing link Gatehouse Dve concrete path @ 1.80m wide x 100m & 2 x ramps			
Carlton Beach Road, Dodges Ferry	Carlton Beach Rd - East St to Raprinner St asphalt path @ 1.8m wide x 1800m - no design / provision for wet areas or restricted width from #129 to #137. Propose southern side from #149 to Raprinner, northern side from East to Taranna, ped crossing at #125/127 then along frontages of #129 to 137.			
Tamarix Road, Primrose Sands	Stage 2 continuation of Tamarix Rd gravel loop to Petrel St access to beach via Grebe - 250m & 80m across Crown land.			
South East Sports Complex, Sorell	Gravel path @ 2.0m wide x 290m - connecting recently finished n/s track across top of PP to Tasman Hwy at western end of PW 116185 - also need to connect to PW 102330.			
Gordon Street, Sorell	Banjoes to Sorell School.			
Carlton River Road, Carlton	Between Dodges Hill Road and Convoy Road			
Penna Road, Midway Point	Concrete footpath renewal Toongabbie to McKinly St			
Lewisham Scenic Drive, Lewisham	Asphalt 45m @ \$20k 'missing' piece from #96 - 100 Lewisham Scenic Dve			
TOTAL Footpaths & Cycleways 2025/26		\$ 737,000	\$ 1,372,800	\$ 2,109,800
CARRY OVERS - FOOTPATHS & CYCLEWAYS				
BEST / SE Jobs Hub & Training Facility, Sorell	Surrounding works, including landscaping.			
Sorell, Sorell Memorial Hall	Footpath/carpark modification.			
TOTAL Carry Overs - Footpaths & Cycleways		\$ -	\$ 329,919	\$ 329,919



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
STORMWATER				
Moomere Street, Carlton Beach	Replacement of SP109944 & SD108047			
Kuneeamee Street, Dodges Ferry	Kuneeamee St 25m x 300dia & grated pit @ \$27.5k			
5 Jacobs Court, Dodges Ferry	5 Jacobs Court - Solution required to drain natural floodway into approved subdivision. Project Concept Approval Form required. Prelim sum only.			
Municipality - Various	Minor capital works			
TOTAL Stormwater 2025/26		\$ 132,500	\$ -	\$ 132,500
CARRY OVERS - STORMWATER				
Pembroke Park, Sorell	Between cricket nets and stadium carpark - connect to SP109860.			
Gatehouse Detention Basin, Sorell	Upgrade pipe above Gatehouse Detention Basin (headworks upgrade).			
Municipality - Various	Grate replacement - various roads.			
Main Road, Sorell	Stormwater pipe and pit			
Lewisham, Whitlam Court	Stormwater upgrade design and construction.			
Southern Beaches, Coastal Outfalls	Coastal & Estuarine Risk Mitigation Project (CERMP Grant). Upgrade stormwater and outfalls, rehabilitation, protection coastal estuary, weed control, improve ecological and hydrological study.			
Southern Beaches, Blue Lagoon				
Southern Beaches, Carlton Estuary				
TOTAL Carry Overs - Stormwater		\$ 192,680	\$ 2,096,694	\$ 2,289,374
OTHER TRANSPORT				
Carlton Beach Road and Old Forcett Road, Dodges Ferry	All Access, All Weather Bus Stop Upgrade outside 17 Carlton Beach Road (existing bus stop at #21) & 550-552 Old Forcett Road, Dodges Ferry.			
TOTAL Other Transport 2025/26		\$ -	\$ 84,000	\$ 84,000
CARRY OVERS - OTHER TRANSPORT				
Carlton Beach Road, Dodges Ferry	Bus stop upgrade at 35 Carlton Beach Road.			
Park & Ride, Sorell	Bus stop upgrade.			
Municipality - Various	Replacement signs for rural towns / districts / areas.			
TOTAL Carry Overs - Other Transport		\$ 15,000	\$ 290,470	\$ 305,470



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
PRELIMINARY WORK				-
Nugent Road, Wattle Hill	Nugent Road and further boundary survey to cover actual road casement. Survey, site investigation, geotech & design for approach to transition curve.			
Pawleena Road, Sorell	Flooding issue and reconstruction. Survey, geotech and design for corner improvements including widening without land acquisition.			
Delmore Road, Forcett	Sealed corner west of Bankton Road. Survey, geotech & design.			
Hurst Street, Lewisham	200m reconstruction			
Mary Street, Lewisham	Reconstruction at intersection with Franklin Street and construct top end that is currently unsealed.			
Parnella Road, Dodges Ferry	Stage 2. Address SW pipe capacity (under capacity) between 19 Parnella - 5 Parnella Rd			
Hobart Vintage Machinery Club site at Penna	Men's shed facility incl. trailer storage facility for Lions - prelim to allow design / site investigations & DA			
Tasman Highway, Sorell	Corner Tasman Highway and Devenish upgrade Pipe and intake headwall (Headworks upgrade)			
Brady Foreshore, Midway Point	Toongabbie to Brady foreshore gravel path @ 2.0m wide x 605m - past eastern side of scout hall to Brady St			
Pitt Street, Dodges Ferry	Design / survey / scope provision for discharge option with SC122177			
Primrose Sands Rd, Primrose Sands	Upgrade of gravel path from RSL to Tamarix Rd - principally to widen it and ideally do in concrete.			
Bally Park Road (Rotuli to East St)	Land survey costs			
CAC, Sorell	Community Precinct - Inspiring Place Aug 24 concept. Also, contingent on Men's Shed relocation occurring first so a 26/27 job. Prelim for tender issue subject to scope/plan/delivery confirmation of Men's Shed project at HVMC site @ Penna instead of Miena Park opposite Depot.			
Shark Point Road, Penna	Risk treatment plan for landslip stormwater drainage risk. Design & scope only.			
TOTAL PRELIMINARY WORK 2025/26		\$ 210,000	\$ 80,000	\$ 290,000



SORELL COUNCIL CAPITAL WORKS BUDGET FOR 2025/2026				
Location	Detailed Description	Renewal/Replacement 2025/2026	Upgrade/New 2025/2026	Original Approved Budget 2025/2026
CARRY OVERS - PRELIMINARY WORK				
Valleyview Close, Sorell	5 Valleyview Close Detention basin.			
Jacobs Court, Dodges Ferry	SW design.			
Carlton River Road, Carlton	Reconstruction - design only.			
Edith Close, Forcett	Potential reconstruction - further investigation (survey & design) required to determine treatment.			
TOTAL Carry Overs - Preliminary Work		\$ 39,517	\$ 40,000	\$ 79,517
	Total Capital Jobs Carried Over to 2025/2026	\$ 1,019,352	\$ 5,601,657	\$ 6,621,009
	Total 2025/2026 New Jobs	\$ 6,449,205	\$ 2,992,920	\$ 9,442,125
	TOTAL 2025/26 CAPITAL BUDGET	\$ 7,468,557	\$ 8,594,577	\$ 16,063,134



5.2 2025-2026 RATES AND CHARGES POLICY

RECOMMENDATION

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

SCOTT NICOL
ACTING MANAGER FINANCE
Date: 20 June 2025
Attachments (9)





RATES AND CHARGES POLICY

TITLE	RATES AND CHARGES POLICY
RESPONSIBLE PERSON	MANAGER FINANCE
APPROVED BY COUNCIL	10 JULY 2012
RESOLUTION NO	67/2012
AMENDED ON	JUNE 2025
RESOLUTION NO	XXXX
REVIEW DATE	JUNE 2026



1. INTRODUCTION

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

2. POLICY STATEMENT

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

3. OBJECTIVE

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

4. LEGISLATION AND REFERENCES

- 4.1 This policy is intended to complement and be implemented in conjunction with:
- Part 9 of the *Local Government Act 1993* (Tas);
 - *Valuation of Land Act 2001* (Tas);
 - *Fire Service Act 1979* (Tas);
 - Sorell Council Strategic Plan 2019-2029;
 - Sorell Council Long Term Financial Plan 2024-2034;
 - Sorell Council Asset Management Policy and Strategy (2018-2025);
 - Sorell Council Rates Resolution 2025-2026;
 - Sorell Council Charitable Remissions Procedure; and
 - Sorell Council Financial Hardship Assistance Policy.

5. DEFINITIONS

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

6. COUNCIL SERVICES

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

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

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

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

7. RATES & CHARGES IN SORELL

- 7.1 Council has chosen to raise part of its general rate as a fixed rate applicable to all ratepayers. As per Section 91 of the Act, Council has set a fixed general rate representing around **37%** of the total **2025-2026** general rate revenue.
- 7.2 The remaining **63%** of Council's general rate revenue is derived from having a variable rate, calculated on a rate in the dollar applied to the Assessed Annual Value (AAV) of the rateable property.
- 7.3 AAV is the estimated gross annual rental value of the property. The AAV takes into account the economic circumstances of each property, including the location of the property and the predominant use of the property. On this basis Council has approved AAV as the valuation approach to calculate its variable rate.

- 7.4 Council has chosen to vary its variable rate in accordance with Section 107 of the Act, according to the subcategory of use or predominant use of the land, set out as uses of land in the most recent Land Use Codes provided by the Valuer-General.
- 7.5 Annual service charges apply for the collection and disposal of garbage, recycling and green waste (only for properties within the collection area) on a per waste bin basis in accordance with the rate charge specified in Council's Rates Resolution.
- 7.6 The minimum waste management rates apply to all properties with a residential dwelling, business or industry regardless of whether the building is occupied or not. The rate may be remitted for businesses or industries that already have their own commercial waste and recycling service.
- 7.7 The minimum waste management service provided is an 80L garbage (weekly) and 140L recycling (fortnightly) kerbside collection service. A 240L green waste monthly kerbside collection applies to properties within the designated green waste collection area. ~~All residential properties paying for garbage collection have access to a pre-booked green waste (quarterly) and hard waste (bi-annual). Other waste management services also include recycling centres and collection of waste from public bins situated in streets, parks and reserves. The waste management service rate is not charged to vacant land or land only containing farm buildings, unless the property owner requests these services.~~
- 7.8 All properties will pay an additional community waste charge specified in Council's Rates Resolution. This charge will be inclusive of waste management services incorporating recycling centres, Mornington Park waste levy, collection of waste from public bins situated in streets, parks and reserves and managing dumped waste. It also includes (within designated collection areas) having access to a pre-booked green waste (quarterly) and hard waste (bi-annual) service.
- 7.9 A property owner may make an application for a larger or smaller size garbage or recycling bin and the rates will be adjusted accordingly, as per the rates charges specified in Council's Rates Resolution. If an application is received from a tenant the application must be signed by the property owner, unless the tenant is the ratepayer.
- 7.10 A property owner may make an application for a garbage or recycling bin stabiliser. The annual charge for the stabiliser will be in accordance with the charge specified in Council's Rates Resolution. If an application is received from a tenant the application must be signed by the property owner, unless the tenant is the ratepayer.
- 7.11 Annual service charges also apply for wastewater treatment systems if an individual contract has not been signed with an authorised maintenance contractor.
- 7.12 Council collects fire rate levies on behalf of the State Fire Commission, based on

a cents in the dollar applied to the AAV of the rateable property, with a minimum fire levy charge. The fire levies will be in accordance with the charge specified in Council's Rates Resolution.

- 7.13 Council has no role in the assessment of objections to valuations. The lodgement of an objection does not alter the due date for the payment of rates. Rates must be paid in accordance with the rates notice until otherwise notified by Council.

8. REBATES AND REMISSIONS

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

9. PENSION REMISSIONS

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

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

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

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

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

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

Retrospective applications can be submitted, however, conditions apply.

- 9.3 Ratepayers seeking a rate concession are not to withhold payment of rates pending assessment of an application by the State Government. Rates must be paid in accordance with the rates notice.
- 9.4 A refund will be paid to an eligible person if Council is advised a concession applies and rates instalments have already been paid in full.

10. CHARITABLE REMISSIONS

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

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

11. PAYMENT OF RATES

- 11.1 There are three methods for paying Council rates:

- Council rates are paid in one payment (paid in full). Paid in full payments due **10 September 2025**.
- Council rates are paid by four (4) approximately equal instalments. The instalment dates are **13 August 2025, 15 October 2025, 14 January 2026 and 11 March 2026**.
- Council rates are paid by approximately equal regular instalments through a direct debit facility with an approved financial institution. This direct debit payment method is only available if Council and a ratepayer enter into a suitable agreement.

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

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

12. LATE PAYMENT OF RATES

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

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

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

13. RECOVERY OF RATES

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

13.5 If Council take legal action against a ratepayer, the ratepayer **will** be liable for the legal costs associated with the action.

14. OBJECTIONS TO RATES NOTICE

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

15. SALE OF LAND FOR NON-PAYMENT OF RATES

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

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

Robert Higgins

GENERAL MANAGER



5.3 2025-2026 RATES AND CHARGES RESOLUTION

RECOMMENDATION

"That in accordance with the provisions of the Local Government Act 1993 and the Fire Services Act 1979, Council adopt the following 2025-2026 Rates and Charges Resolution for rateable land within the Council's municipal area for the period 1 July 2025 to 30 June 2026."

SCOTT NICOL

ACTING MANAGER FINANCE

Date: 20 June 2025

Attachments (5)



RESOLUTION 2025-2026 RATES AND CHARGES



Local Government Act 1993 (Tas) – Part 9

In accordance with the provisions of the *Local Government Act 1993 (Tas)*, the Sorell Council (the '**Council**') hereby makes the following rates and charges upon rateable land within the municipality of Sorell ('the municipal area') for the period commencing **1 July 2025 and ending 30 June 2026**:

1. DEFINITIONS AND INTERPRETATION

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

2. GENERAL RATE & VARIATIONS

- 2.1. Pursuant to Sections 90 and 91 of the Act, Council hereby makes the following two- part general rate for all rateable land within the municipal area for the financial year commencing on **1 July 2025 and ending on 30 June 2026**:

- (a) a rate of **3.344501** cents in the dollar of Assessed Annual Value (AAV); and
- (b) a fixed charge in the amount of **\$588.61**

(here referred to as the '**General Rate**')

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

Land Use Code Use Subcategories	General Rate Variation
•C14 (Shopping Centre)	the rate of 3.344501 is increased to 15.985811 cents in the dollar of AAV

<ul style="list-style-type: none"> •C34 (Car Park) •C8 (Marine Services) •C40 (Hotel/Motel) •C41 (Tavern) •P822 (Medical Centre - Authority) •C51 (Private Hotel/Boarding House) •C52 (Holiday Apart / Resident. Club) •C54 (Tourist Complex) •C (Commercial) •C0 (Business and Residence) •C180 (Service Station –self serve) •C181 (Service Station – not self-serve) •C21 (Bank) •C22 (Professional Room) •C3 (Commercial Services) •C33 (Restaurant) •P11 (Telecom. Services Incls Post) •C1 (Retail/Business) •C9 (Service Industry) •C10 (Shop) •C11 (Department Store) •C12 (Mixed Shops/Offices) •C13 (Showroom/Store) •C15 (Supermarket) •C16 (Nursery/Roadside outlet – Retail) •C17 (Yard- Motor) •C2 (Office Space) •C20 (Office) •C31 (Studio/Atelier) •S21 (Indoor Sport – Private) •I0 (Warehouse) •I10 (Manufacturing Workshop) •I11 (Manufacturing Factory) •I11 (Manuf. Factory – Not Food Processing) 	<p>the rate of 3.344501 is increased to 7.925622 cents in the dollar of AAV</p>
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Land Use Code Use Subcategories	General Rate Variation
<ul style="list-style-type: none"> •I1 (Manufacturing) •I112 (Manufacturing others) •I13 (Sawmill) •I17 (Storage Compounds) (Ltd Bldgs) •Q1 (Mine) •Q11 (Mine-Private) •Q2 (Quarry – Sand, Gravel etc.) 	
<ul style="list-style-type: none"> •C6 (Day Care Centres/Child Minding) •P20 (School – Primary, Secondary) •P201 (School – Primary, Secondary - Private) •P202 (School – Primary, Secondary - Public) •P21 (Colleges – Tertiary) 	the rate of 3.344501 is increased to 6.47307 cents in the dollar of AAV

3. SEPARATE SERVICE CHARGES - WASTE MANAGEMENT SERVICES

Pursuant to Section 94 of the Act, the Council hereby makes the following separate service charges for waste management services supplied by Council for the period commencing on 1 July 2025 and ending on 30 June 2026:

Description of Service Charge	Charge (\$)
Community Waste Charge	181.50
General Waste Collection 80L	120.15
General Waste Collection 120L	127.40
General Waste Collection 140L	127.40
General Waste Collection 240L	149.70
Recycling Service 140L	76.00
Recycling Service 240L	92.20
Green Waste Service 240L	47.00
Bin Stabiliser (all size bins)	37.90

4. FIRE SERVICE CONTRIBUTION

Pursuant to Sections 93 and 93F of the Act, the Council hereby makes the following service rates for the purpose of collecting the fire service contribution from all rateable land in the municipality sufficient to pay the contribution that Council is required to make pursuant to the notice received by Council from the State Fire Commission given in accordance with Section 81B of the *Fire Service Act 1979* (Tas) for the period commencing on 1 July 2025 and ending on 30 June 2026:

- (a) for all lands within the **volunteer brigade rating district**, a rate of **0.264461** cents in the dollar of AAV, subject to a minimum amount payable of **\$50.00**; and
- (b) for all **general land in the municipal area**, a rate of **0.21649** cents in the dollar of AAV, subject to a minimum amount payable of **\$50.00**.

5. PAYMENT OF RATES AND CHARGES

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

- (a) First instalment due **13 August 2025**
- (b) Second instalment due **15 October 2025**
- (c) Third instalment due **14 January 2026**
- (d) Fourth and final instalment due **11 March 2026**

5.2. Pursuant to Section 120(5)(a) of the Act, the rates and charges set out in parts 2, 3 and 4 of this resolution can be paid in full by **10 September 2025**.

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

6. Late Payments

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

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

5.4 2025-2026 CHARITABLE REMISSIONS PROCEDURE

RECOMMENDATION

"That Council resolve to approve the charitable remissions procedure."

Please note that there are no changes.

SCOTT NICOL
ACTING MANAGER FINANCE
Date: 20 June 2025
Attachments (3)





CHARITABLE REMISSIONS PROCEDURE

TITLE:	Charitable Remissions Procedure
RESPONSIBLE OFFICER:	Manager Finance
APPROVED BY COUNCIL:	18 June 2019
RESOLUTION NO	88/2019
AMENDED ON	June 2025
RESOLUTION NUMBER:	??/202?
REVIEW DATE	June 2027

1. OBJECTIVE

This procedure has been implemented to provide Council staff clarity and consistency in applying Section 87(1)(d) of the *Local Government Act 1993* ("the Act"). Council needs to ensure the appropriate governance is established around these exemptions to transparently and consistently manage our rate revenue.

2. POLICY CONTEXT

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



3. PROCEDURE

3.1 Council requires a written request for consideration of a remission of the general rate under Sections 87(1)(d), 88 and 97 of the Act.

3.2 The written request needs to be completed on a per annum basis.

3.3 The written request is assessed individually for eligibility against Section 4 of this procedure and Section 87(1)(d) of the Act, including the following:

- The organisation must meet the charitable purposes definition at Section 5 of this procedure.
- The land must be owned and occupied by a charitable organisation to be eligible for the remission. The ownership of the land will be verified by Council staff through the Tasmanian Government's Land Information System Tasmania (The LIST).
- Vacant land, unless adjacent to an occupied building and an integrated part of the charitable organisation's adjacent structure, is not considered an occupied property.
- The property must be owned and occupied exclusively for charitable purposes. If the property is used for a non-charitable purposes (e.g. commercial enterprise, such as a bar or kiosk), the non-charitable purpose must only be incidental, and not a dual purpose of owning and occupying the land.

3.4 The written request must be supported by all of the following documents and information. The application will not be assessed until the following are provided:

- A statutory declaration.
- A copy of the Australian Taxation Office charity tax concession status.

3.5 If the remission is granted, it is applicable from the 1st July in the relevant financial year.

3.6 If the remission is granted, the applicant will be notified in writing, including advice that the application is only valid for the relevant financial year.

4. ELIGIBILITY

Council considers the following remissions under this procedure:

4.1 Remission of rates – religious purposes

The rates on land containing a church or other building used exclusively for the advancement of religion (and any grounds), or land solely used for religious purposes.

4.2 Remission of rates – public cemeteries

The rates on land being used for the purposes of a public cemetery.

4.3 Remission of rates – community services organisation

The rates on land used exclusively for service delivery and administration by a community service not-for-profit organisation with charitable purposes.

4.4 Remission of rates – aged care facilities

Where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the *Aged Care Act 1997* (Commonwealth) or a day therapy centre and is operated by a not-for-profit organisation.

5. DEFINITION

Council considers the definition “exclusively for charitable purposes” as an entity that meets all of the following criteria:

- Incorporated on a not-for-profit basis and exists for the benefit of the public.
- Its purposes are charitable within the legal sense of the term and its sole or principle purpose is charitable.
- Does not restrict its services to only persons who are members of the body.

Charitable institutions include certain public benevolent, religious and other charitable institutions. An entity that is exempt from payment of income tax under the *Income Tax Assessment Act 1997* (Commonwealth), will be regarded by Council as a not-for-profit organisation with charitable purposes.

CLOSED MEETING

Members are advised that items listed below in the CLOSED SESSION AGENDA are classified as CONFIDENTIAL ITEMS in accordance with the provisions of the Local Government Act 1993.

A Councillor must not discuss any item listed in a CLOSED SESSION AGENDA with any person (except another elected member, the General Manager or the author of a report to the closed session of Council or a Council Committee) without a specific resolution of the Council or a Council Committee that considered the report.

Section 338A (1) of the Local Government Act 1993 states that a Councillor must not disclose information:

- (a) seen or heard by the Councillor at a meeting or part of a meeting of a council or council committee that is closed to the public that is not authorised by the council or council committee to be disclosed; or*
- (b) given to the Councillor by the mayor, deputy mayor, chairperson of a meeting of the council or council committee or the general manager on the condition that it be kept confidential.*

Section 338A (3) states that a member must not disclose information acquired as such a member on the condition that it be kept confidential.

Additionally, Section 339 of the Local Government Act 1993 states that:

- (1) A councillor or a member must not make improper use of any information acquired as a councillor or member.*
- (3) Improper use of information includes using the information –*
 - (a) to gain, directly or indirectly, an advantage or to avoid, directly or indirectly, a disadvantage for oneself, a member of one's family or a close associate; or*
 - (b) to cause any loss or damage to any council, controlling authority, single authority, joint authority or person.*



6.0 ACRONYMS



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



AGENDA

SPECIAL COUNCIL MEETING
24 JUNE 2025

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

