



DRAFT

BUDGET ESTIMATES

Operational Plan Budget 2022 – 2023

Delivery Program Budget 2024 – 2026

BUDGETS & SUPPORTING DOCUMENTATION

Endorsed by Council for Public Exhibition: 16 May 2022

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BUDGET SUMMARY - GENERAL FUND	2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
Income from Continuing Operations				
Rates & Annual Charges	3,177,676	3,235,948	3,303,389	3,372,247
User Charges & Fees	474,800	475,700	478,625	481,573
Interest & Investment Revenue	225,770	224,164	227,589	230,626
Other Revenues	6,412,830	6,248,931	6,334,814	6,422,315
Grants & Contributions provided for Operating Purposes	-	-	-	-
Grants & Contributions provided for Capital Purposes	44,000	54,000	54,000	54,000
Total Income from Continuing Operations	10,335,076	10,238,743	10,398,417	10,560,761
Expenses from Continuing Operations				
Employee Benefits & On-Costs	3,509,970	3,589,573	3,676,527	3,765,156
Borrowing Costs	119,054	111,419	103,316	94,714
Materials & Contracts	2,526,800	2,566,200	2,555,022	2,517,117
Depreciation & Amortisation	3,235,642	3,332,711	3,432,692	3,535,674
Other Expenses	579,967	574,300	582,100	589,900
Total Expenses from Continuing Operations	9,971,433	10,174,203	10,349,657	10,502,561
Net Operating Profit /(Loss) for the Year	363,643	64,540	48,760	58,200
Capital (Balance Sheet) and Reserve Movements				
Capital Expenditure	3,376,638	2,909,063	2,955,063	2,950,063
Loan Repayments (External)	139,470	147,105	155,207	163,811
Deferred Debtors and Advances received (External)	13,000	13,000	13,000	13,000
Net Transfers to/from Reserves	83,000	341,000	371,000	480,000
Total Capital (Balance Sheet) and Reserve Movements	3,586,108	3,384,168	3,468,270	3,580,874
Net Result (including Depreciation & Other non-cash items)	(3,222,465)	(3,319,628)	(3,419,510)	(3,522,674)
Add back Depreciation Expense (non-cash)	3,235,642	3,332,711	3,432,692	3,535,674
Cash Budget Surplus/(Deficit)	13,177	13,083	13,182	13,000

BUDGET SUMMARY - SEWER FUND	2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
Income from Continuing Operations				
Rates & Annual Charges	536,932	555,725	575,175	595,306
User Charges & Fees	2,000	4,000	4,000	4,000
Other Revenues	10,000	10,000	10,000	10,000
Interest & Investment Revenue	9,800	10,000	10,000	10,000
Grants & Contributions provided for Operating Purposes	3,300	3,250	3,250	3,250
Total Income from Continuing Operations	562,032	582,975	602,425	622,556
Expenses from Continuing Operations				
Employee Benefits & On-Costs	125,750	128,842	132,005	135,241
Borrowing Costs	33,115	31,547	29,916	28,221
Materials & Contracts	259,200	265,500	273,800	282,100
Depreciation & Amortisation	255,000	263,000	271,000	279,000
Other Expenses				
Total Expenses from Continuing Operations	673,065	688,889	706,721	724,562
Net Operating Profit /(Loss) for the Year	(111,033)	(105,914)	(104,296)	(102,006)
Capital (Balance Sheet) and Reserve Movements				
Capital Expenditure	93,000	105,000	113,000	122,000
Loan Repayments (External)	39,316	40,884	42,514	44,210
Net Transfers to/from Reserves	-	-	-	-
Total Capital (Balance Sheet) and Reserve Movements	132,316	145,884	155,514	166,210
Net Result (including Depreciation & Other non-cash items)	(243,349)	(251,798)	(259,810)	(268,216)
Add back Depreciation Expense (non-cash)	255,000	263,000	271,000	279,000
Cash Budget Surplus/(Deficit)	11,651	11,202	11,190	10,784

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
	GOVERNANCE				
0500-2010-0000	Councillors Travel Exp & Sustenance	3,000	3,100	3,200	3,300
0500-2035-0000	Uniform Expenses - Councillors	1,000	1,000	1,000	1,000
0500-2070-0000	Training Expenses - Councillors	10,000	10,000	10,000	10,000
0500-2225-0000	Mayoral Allowance	28,000	29,000	30,000	31,000
0500-2230-0000	Councillors Fees	100,000	103,000	106,000	109,000
0500-2233-0000	Councillors Superannuation	13,400	14,500	15,600	16,800
0500-2235-0000	Delegates Expenses - Councillors	8,000	10,000	10,000	12,000
0500-2245-0000	Members Accident Insurance	25,500	26,000	26,500	27,000
0500-2285-0000	Election Expenses	-	-	35,000	-
0500-2295-0000	Sustenance, Meals - Council	2,000	2,500	2,500	2,500
0500-2355-0000	Memberships-LGNSW & Country Mayors Assoc	21,500	21,500	21,500	21,500
0500-2360-0000	Governance Other Exps	5,000	6,000	6,500	7,000
	Sub-Total Expenses	217,400	226,600	267,800	241,100
	ADMINISTRATION				
1020-1010-0000	Certificates - Section 603	9,000	9,000	9,000	9,000
1020-1020-0000	Sundry Admin Income GST	500	500	500	500
1020-1080-0000	Employees Contrib To Vehicle Exps	9,620	9,620	9,620	9,620
1020-1090-0000	Hire of Council Chambers & Railway	750	750	750	750
1020-1093-0000	OHS - Incentive Payment & Rebates	16,000	16,000	16,000	16,000
1020-1415-0000	Traineeship Grants	25,000	25,000	25,000	25,000
	Sub-Total Income	60,870	60,870	60,870	60,870
1020-2000-0000	Administration - Salaries & Allowances	1,125,000	1,147,500	1,170,450	1,193,859
1020-2007-0000	Administration - Superannuation	118,125	126,225	134,602	143,263
1020-2008-0000	Administration - Workers Comp Insurance	22,000	23,000	24,000	25,000
1020-2009-0000	Administration - FBT	34,000	34,000	34,000	34,000
1020-2010-0000	Administration - Travelling	30,000	30,000	30,000	30,000
1020-2035-0000	Contribution For Corporate Uniforms	5,000	5,000	5,000	5,000
1020-2070-0000	Training	60,000	56,000	56,000	56,000
1020-2075-0000	Delegates Expenses	12,000	12,000	12,000	12,000
1020-2090-0000	Membership - REROC & Joint Organisation	50,000	34,000	34,000	34,000

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
1020-2110-0000	Interest Expense - Loans Admin Building	46,201	42,016	37,500	32,628
1020-2115-0000	Interest Expense - Loans Swimming Pools	72,853	69,403	65,816	62,086
1020-2125-0000	Bank Charges	18,000	19,000	19,500	20,000
1020-2136-0000	Photocopying Supplies	1,000	1,000	1,000	1,000
1020-2137-0000	Photocopy Low Value Lease	24,000	25,000	26,000	27,000
1020-2138-0000	Photocopy Low Value Usage	2,000	2,000	2,000	2,000
1020-2200-0000	Audit Fees - External	38,000	40,000	42,000	44,000
1020-2205-0000	Audit Fees - Internal	16,000	16,000	17,000	18,000
1020-2210-0000	Bad & Doubtful Debts	3,000	500	500	500
1020-2220-0000	Consultants	85,000	80,000	80,000	80,000
1020-2225-0000	Legal Expenses	2,500	40,000	4,500	5,000
1020-2245-0000	Insurance Expense	144,000	145,000	150,000	152,000
1020-2245-0000	Insurance Claims Excess Expense	3,500	3,500	3,500	3,500
1020-2255-0000	Administration Building - Electricity	13,000	13,500	14,000	14,500
1020-2260-0000	Telephone Expenses	45,000	45,000	46,000	47,000
1020-2275-0000	Rates & Water Charges	3,000	3,100	3,200	3,300
1020-2305-0000	Advertising	7,500	8,000	8,000	8,000
1020-2308-0000	Section 356 Contributions	52,000	52,000	52,000	52,000
1020-2310-0000	Sundry Administration Expenses	8,000	8,000	8,000	8,000
1020-2311-0000	Valuer General Fees	22,000	22,500	22,500	22,500
1020-2315-0000	Postage	11,000	11,000	11,000	11,000
1020-2320-0000	Stationery Supplies	12,000	13,000	13,000	13,000
1020-2325-0000	Printing Council Newsletter	15,000	15,000	15,000	15,000
1020-2330-0000	Administration Building - R&M	10,000	10,500	11,000	11,500
1020-2335-0000	Administration Building - Cleaning	14,000	15,000	15,000	15,000
1020-2345-0000	Grant Application Preparedness	40,000	40,000	40,000	40,000
1020-2346-0000	Mowing VPS & Other Council Land	10,000	10,000	10,000	10,000
1020-2355-0000	Subscriptions	10,000	8,500	8,500	8,500
1020-2360-0000	WHS Health Checks	4,500	4,500	5,000	5,000
1020-2370-0000	Website Fees/Charges	38,700	22,000	23,000	24,000
1020-2380-0000	Software Lic Expenses	128,000	130,000	133,000	137,000

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
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1020-2390-0000	IT Support Expenses	50,000	55,000	56,000	57,000
1020-2385-0000	Recruitment Expenses	7,000	7,000	7,000	7,000
	Sub-Total Expenses	2,412,879	2,444,744	2,450,568	2,490,136
	GENERAL REVENUE				
1040-1000-0000	Farmland Rates	2,117,317	2,153,311	2,196,378	2,240,305
1040-1020-0000	Residential Rates	12,897	13,116	13,378	13,646
1040-1040-0000	Residential Rural Rates	44,347	45,101	46,003	46,923
1040-1080-0000	Residential Lockhart Rates	174,748	177,718	181,273	184,898
1040-1140-0000	Residential The Rock Rates	165,254	168,064	171,425	174,853
1040-1190-0000	Residential Yerong Creek Rates	20,637	20,988	21,407	21,835
1040-1050-0000	Business Rates	21,527	21,893	22,331	22,778
1040-1050-0000	Mining Rates	-	-	-	-
1040-1110-0000	Business Lockhart Rates	58,457	59,451	60,640	61,853
1040-1180-0000	Business The Rock Rates	25,110	25,537	26,048	26,569
1040-1200-0000	Business Yerong Creek Rates	6,033	6,135	6,258	6,383
SUB TOTAL	GENERAL RATES INCOME	2,646,327	2,691,315	2,745,141	2,800,044
1040-1225-0000	Interest On Rates	6,000	4,000	4,000	4,000
1040-1231-0000	Interest On Investment	38,000	50,000	50,000	50,000
1040-1400-0000	Financial Assistance Grant - General Component	2,510,020	2,552,690	2,603,744	2,655,819
1040-1410-0000	Grants - Pensioner Rate Subsidy	17,000	17,000	17,000	17,000
1040-2300-0000	Less: Pension Aband Rates Resid	33,250	33,250	33,250	33,250
	Total GENERAL REVENUE Income	2,537,770	2,590,440	2,641,494	2,693,569
	ENGINEERING & WORKS				
1060-1355-0000	Plant Hire Income	1,500,000	1,550,000	1,600,000	1,650,000
1060-1375-0000	Diesel Fuel Rebate	60,000	60,000	62,000	64,000
1080-1600-0000	Outdoor Staff - Oncost Recoveries	700,000	700,000	710,000	710,000
1060-1520-0000	Engineering - Other Income	2,000	2,000	2,100	2,100
	Sub-Total Income	2,262,000	2,312,000	2,374,100	2,426,100
1060-2000-0000	Engineering - Salaries & Allowances	433,000	441,660	450,493	459,503
1060-2007-0000	Engineering - Superannuation	45,500	48,583	51,807	55,140

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
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1060-2008-0000	Engineering - Workers Comp Insurance	12,000	12,500	13,000	13,500
1060-2009-0000	Engineering - FBT	15,000	15,000	15,000	15,000
1060-2010-0000	Engineering - Travelling	30,000	30,500	31,000	31,500
1060-2360-0000	Engineering - Other Expenses	11,000	11,000	11,000	11,000
1060-2390-0000	Depot Expenses	40,000	40,500	41,000	41,500
1080-2001-0000	Outdoor Staff - Annual Leave	107,000	109,000	111,000	113,000
1080-2005-0000	Outdoor Staff - Leave All Types	41,000	42,000	43,000	44,000
1080-2007-0000	Outdoor Staff - Superannuation	127,000	132,000	137,000	142,000
1080-2035-0000	Outdoor Staff - Safety Equipment PPE	16,000	16,000	16,000	16,000
1080-2040-0000	Outdoor Staff - Workers Comp Insurances	85,000	89,000	94,000	99,000
1080-2045-0000	Outdoor Staff - Workers Comp Excess				
1080-2500-0000	Plant Running Expenses	920,000	930,000	940,000	950,000
	Sub-Total Expenses	1,882,500	1,917,743	1,954,300	1,991,143
	Net Result Surplus/(Deficit)	379,500	394,257	419,800	434,957
	DEPRECIATION				
1490-2900-0000	Depreciation - Plant & Equipment	571,650	588,800	606,463	624,657
1490-2905-0000	Depreciation - Office Equipment	29,870	30,766	31,689	32,640
1490-2910-0000	Depreciation - Furniture & Fittings	9,476	9,760	10,053	10,355
1490-2915-0000	Depreciation - Buildings Non Specialised	61,800	63,654	65,564	67,531
1490-2920-0000	Depreciation - Buildings Specialised	202,910	208,997	215,267	221,725
1490-2925-0000	Depreciation - Structures	10,815	11,139	11,474	11,818
1490-2930-0000	Depreciation - Roads, Bridges, Footpaths	2,176,390	2,241,682	2,308,932	2,378,200
1490-2935-0000	Depreciation - Stormwater Drainage	6,901	7,108	7,321	7,541
1490-2945-0000	Depreciation - Open Spaces	83,430	85,933	88,511	91,166
1490-2950-0000	Depreciation - Swimming Pools	82,400	84,872	87,418	90,041
		3,235,642	3,332,711	3,432,693	3,535,673

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
	FIRE PROTECTION				
1540-1400-0000	Grant - NSW ESL Rebate	-	-	-	-
1540-1420-0000	Grant - Hazard Reduction BRIMS	-	-	-	-
	Sub-Total Income	-	-	-	-
1540-2265-0000	NSW Rural Fire Service - Contribution	205,240	212,000	216,000	220,000
1540-2270-0000	Fire & Rescue NSW - Contribution	22,424	23,000	23,500	24,000
1540-2245-0000	Bush Fire Facilities - Insurance	4,500	4,650	5,000	5,400
1540-2275-0000	Bush Fire Facilities - Rates & Water Charges	3,500	3,800	4,200	4,500
1540-2333-0000	Hazard Reduction Expenses BRIMS	-	-	-	-
1540-2346-0000	Bush Fire Facilities - Other Expenses	2,000	2,000	2,000	2,000
	Sub-Total Expenses	237,664	245,450	250,700	255,900
	Net Result Surplus/(Deficit)	-237664	-245450	-250700	-255900
	ANIMAL CONTROL				
1560-1110-0000	Animal Control - Impounding Fees	6,500	6,500	6,500	6,500
1560-1130-0000	Animal Control - Registration Fees	5,500	5,500	5,500	5,500
1560-1135-0000	Animal Control - Other Income	500	500	500	500
	Sub-Total Income	12,500	12,500	12,500	12,500
1560-2270-0000	Animal Control - Expenses	1,500	2,000	2,000	2,000
	Sub-Total Expenses	2,000	2,000	2,000	2,000
	Net Result Surplus/(Deficit)	10,500	10,500	10,500	10,500
	EMERGENCY SERVICES (SES)				
1620-2275-0000	SES - Rates & Water Charges	2,000	2,200	2,600	3,000
1620-2290-0000	SES - Yearly Contributions	8,728	9,000	9,300	9,600
1620-2330-0000	SES - Working Expenses	1,500	1,500	1,500	1,500
	Sub-Total Expenses	12,228	12,700	13,400	14,100
	ENVIRONMENTAL SERVICES				
2020-1140-0000	Env Services - DA Fees	35,000	35,000	35,000	35,000
2020-1144-0000	Env Services - Subdivision Fees	1,000	1,000	1,000	1,000
2020-1150-0000	Env Services - Food Inspections	2,500	2,500	2,500	2,500
2020-1155-0000	Env Services - 10.7 Planning Certificates	6,500	6,500	6,500	6,500
2020-1160-0000	Env Services - Construction Certificates	18,000	18,000	18,000	18,000

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
2020-1165-0000	Env Services - Other Fees	7,000	7,000	7,000	7,000
2020-1170-0000	Env Services - Occupation Certificates	5,500	5,500	5,500	5,500
2020-1175-0000	Env Services - Compliance Certificate	-			
2020-1180-0000	Env Services - Applic to Install Plumb & Drain	5,000	5,000	5,000	5,000
2020-1185-0000	Env Services - OnSite Sewer Inspection Fee	2,500	2,500	2,500	2,500
2020-1190-0000	Env Services - Private Pools Cert Of Compliance	4,000	4,000	4,000	4,000
2020-1195-0000	Env Services - Building Inspection Fee	15,000	15,000	15,000	15,000
2020-1405-0000	Env Services - S7.12 Contributions	32,000	32,000	32,000	32,000
	Sub-Total Income	134,000	134,000	134,000	134,000
2020-2000-0000	Env Services - Salaries & Allowances	269,000	274,380	279,868	285,465
2020-2007-0000	Env Services - Superannuation	28,245	30,182	32,185	34,256
2020-2008-0000	Env Services - Workers Comp Insurance	5,000	5,000	5,000	5,000
2020-2010-0000	Env Services - Travelling Expenses	33,000	28,280	28,280	28,280
2020-2025-0000	Env Services - LEP Reviews	42,000	20,500	-	-
2020-2275-0000	Env Services - Consultants	35,000	38,000	40,000	42,000
2020-2280-0000	Env Services - Food Shop Inspections	2,500	2,500	2,500	2,500
2020-2330-0000	Env Services - Early Warning System Exps	7,500	7,800	8,100	8,400
2020-2355-0000	Env Services - Accreditation Fees	-			
2020-2360-0000	Env Services - Other Expenses	1,000	1,100	1,200	1,300
	Sub-Total Expenses	423,245	407,742	397,132	407,201
	Net Result Surplus/(Deficit)	(289,245)	(273,742)	(263,132)	(273,201)
	FLOOD STUDIES & MITIGATION WORKS				
2020-1411-0000	Env Services - Flood Mit. Voluntary Purchase Grant	-	-	-	-
	Sub-Total Income	-	-	-	-
2020-2340-0000	Env Services - Flood Mit. Voluntary Purchase	-	-	-	-
	Sub-Total Expenses	-	-	-	-
	Net Result Surplus/(Deficit)	-	-	-	-
	NOXIOUS WEEDS				
2100-1400-0000	Noxious Weeds - Grants	55,500	57,500	59,500	61,500
	Sub-Total Income	55,500	57,500	59,500	61,500
2100-2000-0000	Noxious Weeds - Salaries	71,500	72,930	74,389	75,876

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
2100-2007-0000	Noxious Weeds - Superannuation	7,500	8,022	8,555	9,105
2100-2008-0000	Noxious Weeds - Workers Comp Insurance	2,200	2,200	2,200	2,200
2100-2070-0000	Noxious Weeds - Training Expenses	3,500	3,500	3,500	3,500
2100-2010-0000	Noxious Weeds - Travelling	6,000	6,000	6,000	6,000
2100-2280-0000	Destruction Of Pests	6,000	6,000	6,000	6,000
2100-2281-0000	Landcare Expenses - Environmental Weeds	6,000	6,000	6,000	6,000
2100-2283-0000	Noxious Weeds - Invasive Weeds LCA Lands	38,300	40,000	42,000	44,000
2100-2285-0000	Noxious Weeds - Other Expenditure	750	750	750	750
	Sub-Total Expenses	141,750	145,402	149,393	153,432
	Net Result Surplus/(Deficit)	(86,250)	(87,902)	(89,893)	(91,932)
	OUT OF SCHOOL HOURS CARE				
2560-1205-0000	OSHC - Customer Payments	170,000	166,650	168,317	170,000
2560-1405-0000	OSHC - Australian Government Operating Grant	27,000	23,000	23,000	23,000
	Sub-Total Income	197,000	189,650	191,317	193,000
2560-2000-0000	OSHC - Wages & Salaries	132,000	134,640	137,333	140,079
2560-2007-0000	OSHC - Superannuation	13,900	14,810	15,793	16,810
2560-2008-0000	OSHC - Workers Comp Insurance	2,500	2,800	3,100	3,400
2560-2370-0000	OSHC - Sundry Expenses	21,000	21,000	21,000	21,000
	Sub-Total Expenses	169,400	173,250	177,226	181,289
	Net Result Surplus/(Deficit)	27,600	16,400	14,091	11,711
	YOUTH SERVICES				
2580-1400-0000	Grant - Youth Week	2,200	2,200	2,200	2,200
	Sub-Total Income	2,200	2,200	2,200	2,200
2580-2265-0000	Youth Activities	10,000	10,000	10,000	10,000
2580-2270-0000	Youth Officer	23,000	23,750	24,500	25,250
2600-2270-0000	KAB NSW - EnviroMentors	4,300	4,500	4,700	4,900
	Sub-Total Expenses	37,300	38,250	39,200	40,150
	Net Result Surplus/(Deficit)	(35,100)	(36,050)	(37,000)	(37,950)
	MAGNOLIA LODGE (Units 7 to 9)				
2622-1345-0000	Magnolia Lodge - Rent	13,400	13,534	13,669	13,806
2622-2245-0000	Magnolia Lodge - Insurance	5,200	5,200	5,200	5,300

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
2622-2255-0000	Magnolia Lodge - Electricity	800	800	800	800
2622-2275-0000	Magnolia Lodge - Rate & Water Charges	4,200	4,400	4,600	4,800
2622-2330-0000	Magnolia Lodge - Repairs & Maint	4,000	4,000	4,200	4,400
	Sub-Total Expenses	14,200	14,400	14,800	15,300
	Net Result Surplus/(Deficit)	800	866	1,131	1,494
	COUNCIL HOUSING				
3022-1345-0000	Dwellings - Rent	34,000	34,510	35,000	35,500
3022-2245-0000	Dwellings - Insurance	5,500	5,750	6,000	6,250
3022-2275-0000	Dwellings - Rates & Water Charges	5,500	5,750	6,000	6,250
3022-2330-0000	Dwellings - Repairs & Maint	6,000	6,500	7,500	7,750
	Sub-Total Expenses	17,000	18,000	19,500	20,250
	Net Result Surplus/(Deficit)	17,000	16,510	15,500	15,250
	YOUTH FLATS				
3024-1346-0000	Youth Flats - Rents	15,000	15,250	15,450	15,650
3024-2275-0000	Youth Flats - Rates & Water Charges	4,500	4,700	4,900	5,100
3024-2285-0000	Youth Flats - Insurance	2,100	2,300	2,500	2,700
3024-2330-0000	Youth Flats - Repairs & Maint	5,000	5,500	5,750	6,000
	Sub-Total Expenses	11,600	12,500	13,150	13,800
	Net Result Surplus/(Deficit)	3,400	2,750	2,300	1,850
	DOMESTIC WASTE MANAGEMENT				
3060-1000-0000	Domestic Waste Management Charge - Residential	405,040	415,166	425,545	436,184
3060-1010-0000	Domestic Waste Management Charge - Vacant	11,716	12,009	12,309	12,617
3060-1020-0000	Domestic Waste Management Charge - Add Services	12,460	12,772	13,091	13,418
3060-1030-0000	Non-Residential Management Charge - Business	48,555	49,769	51,013	52,288
3060-1015-0000	Non-Residential Management Charge - Vacant	3,480	3,567	3,656	3,748
3060-1040-0000	Non-Residential Management Charge - Add Services	28,000	28,700	29,418	30,153
3060-1070-0000	Tip Availability Charge	22,098	22,650	23,217	23,797
3060-1135-0000	Landfill Tipping Fees	28,000	28,000	28,000	28,000
3060-1136-0000	Sale of Scrap Metal	28,000	25,000	25,000	25,000
3060-1340-0000	Sale of Big Bins	2,500	2,500	2,500	2,500
3060-1410-0000	Pensioner Rebate - Waste Managemnt Combined	19,500	19,500	19,500	19,500

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
3060-1415-0000	CDS Share Funding Recycling	8,000	8,000	8,000	8,000
	Sub-Total Income	617,349	627,633	641,249	655,205
3060-2000-0000	Waste Management - Salaries	130,000	132,600	135,252	137,957
3060-2007-0000	Waste Management - Superannuation	13,650	14,586	15,554	16,555
3060-2275-0000	Landfill Sites - Rates Council Property	1,300	1,400	1,500	1,600
3060-2280-0000	Waste Management - Other	-	-	-	-
3060-2281-0000	Kerbside Pickup Program	28,500	29,000	29,500	30,000
3060-2300-0000	Pensioner Abandoned Rates - Combined	36,000	36,000	36,000	36,000
3060-2302-0000	Recycling Expenses - Kurrajong	14,000	14,500	15,000	15,500
3060-2304-0000	Waste Management Collection Charges - Cleanaway	180,000	183,600	187,272	191,017
3060-2330-0000	Landfill Operating Expenses	100,000	104,000	108,000	112,000
	Sub-Total Expenses	503,450	515,686	528,078	540,629
	Net Result Surplus/(Deficit)	113,899	111,947	113,171	114,575
	PUBLIC CEMETERIES & TOILETS				
3180-1100-0000	Public Cemeteries	50,000	50,500	51,000	51,500
3180-2275-0000	Public Cemeteries - Rates & Water Charges	8,000	9,000	9,500	10,000
3180-2330-0000	Public Cemeteries - Repairs & Mntce	39,000	40,000	41,000	42,000
	Sub-Total Expenses	47,000	49,000	50,500	52,000
	Net Result Surplus/(Deficit)	3,000	1,500	500	(500)
	HERITAGE				
3220-1400-0000	Heritage Local Grants Program	5,500	5,500	5,500	5,500
3220-1420-0000	Heritage Advisor Grant	6,000	6,000	6,000	6,000
	Sub-Total Income	11,500	11,500	11,500	11,500
3220-2360-0000	Heritage Advisor	12,000	12,000	12,000	12,000
3220-2365-0000	Heritage Local Grants Program Expenditure	11,000	11,000	11,000	11,000
3220-2375-0000	Heritage Other Expenses	500	500	500	500
	Sub-Total Expenses	23,500	23,500	23,500	23,500
	Net Result Surplus/(Deficit)	(12,000)	(12,000)	(12,000)	(12,000)
	PUBLIC LIBRARIES				
3520-1400-0000	Library - State Funding	63,730	63,730	63,730	63,730
3520-2000-0000	Library - Salaries & Wages	3,000	3,100	3,150	3,200

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
3520-2265-0000	Library - Contribution To R.R.L.	128,575	131,300	134,300	137,300
3520-2270-0000	Library - Local Priority Grant Exp	15,700	15,700	15,700	15,700
3520-2270-0000	Library - Wi Fi Expenditure	-			
3520-2360-0000	Library - Other Expenses	2,000	2,100	2,200	2,300
	Sub-Total Expenses	149,275	152,200	155,350	158,500
	Net Result Surplus/(Deficit)	(85,545)	(88,470)	(91,620)	(94,770)
	MUSEUMS				
3540-1403-0000	Museum - Advisor Grant	7,000	7,000	7,000	7,000
3540-1405-0000	Museum - Advisor Travel Grant	2,800	2,800	2,800	2,800
	Sub-Total Income	9,800	9,800	9,800	9,800
3540-2270-0000	Museum - Advisor	14,000	14,000	14,000	14,000
3540-2271-0000	Museum - Advisor Travel	2,500	2,500	2,500	2,500
3540-2272-0000	Museum - Advisor Special Projects	1,000	1,000	1,000	1,000
3540-2275-0000	Museum - Rates & Water Charges	1,800	1,900	2,000	2,100
3540-2330-0000	Museum - Other Exps & R&M	1,000	1,000	1,000	1,000
	Sub-Total Expenses	20,300	20,400	20,500	20,600
	Net Result Surplus/(Deficit)	(10,500)	(10,600)	(10,700)	(10,800)
	RECREATION, CULTURE & AMENITIES				
3600-2265-0000	Subsidies-Public Halls & Museums Mgt Committees	25,400	25,400	25,400	25,400
3600-2330-0000	Public Halls & Rec Grd Buildings - R&M	5,000	5,000	5,000	5,000
3620-2263-0000	Purchase SOTL Artworks	1,000	1,000	1,000	1,000
3620-2265-0000	Contribution To ERAP	-	-	-	-
3680-2265-0000	Subsidies-Recreation Reserve & Showground Mgt Committees	71,900	71,900	71,900	71,900
3680-2331-0000	Public Amenities - Repairs & Maint	30,000	31,000	32,000	33,000
	Sub-Total Expenses	150,500	134,300	135,300	136,300
	LOCKHART SWIMMING POOL				
3644-2100-0000	Lockhart Pool - Contractor Payments	48,000	48,000	48,000	48,000
3644-2245-0000	Lockhart Pool - Insurance	16,500	17,000	17,500	18,000
3644-2255-0000	Lockhart Pool - Electricity	21,000	21,500	22,000	2,250
3644-2260-0000	Lockhart Pool - Telephone				
3644-2275-0000	Lockhart Pool - Rates & Water Charges	7,000	7,300	7,600	7,900

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
3644-2330-0000	Lockhart Pool - Repairs & Maint	28,000	29,000	30,000	31,000
	Sub-Total Expenses	120,500	122,800	125,100	107,150
	THE ROCK SWIMMING POOL				
3646-2100-0000	The Rock Pool - Contractor Payments	48,000	48,000	48,000	48,000
3646-2245-0000	The Rock Pool - Insurance	16,500	17,000	17,500	18,000
3646-2255-0000	The Rock Pool - Electricity	16,500	17,000	17,500	18,000
3646-2260-0000	The Rock Pool - Telephone				
3646-2275-0000	The Rock Pool - Rates & Water Charges	8,000	8,400	8,800	9,200
3646-2330-0000	The Rock Pool - Repairs & Maint	26,000	27,000	28,000	29,000
	Sub-Total Expenses	115,000	117,400	119,800	122,200
	PARKS & FACILITIES				
3680-2000-0000	Parks & Facilities - Salaries	375,000	382,500	390,150	397,953
3680-2007-0000	Parks & Facilities - Superannuation	39,350	42,075	44,867	47,754
3680-2245-0000	Parks & Facilities - Insurance	6,000	6,200	6,400	6,600
3680-2255-0000	Parks & Facilities - Electricity	5,500	5,750	6,000	6,250
3680-2275-0000	Parks & Facilities - Rates & Water	32,000	33,500	35,000	36,500
3680-2330-0000	Parks & Facilities - Repairs & Maint	75,000	77,000	79,000	81,000
3680-2346-0000	Parks & Facilities - Minor Plant Purch	4,000	4,000	4,000	4,000
	Sub-Total Expenses	536,850	551,025	565,417	580,057
	QUARRIES & PITS				
4560-2275-0000	Quarries - Rates & Water Charges	5,000	5,000	5,000	5,000
4560-2390-0000	Quarries Operating Expenses	7,000	7,000	7,000	7,000
	Sub-Total Expenses	12,000	12,000	12,000	12,000
	TRANSPORT & ROADS				
5010-1400-0000	Financial Assistance Grant - Roads Component	1,466,519	1,491,450	1,521,279	1,551,704
5010-1402-0000	R2R Grant - Roads To Recovery Program	846,561	846,561	846,561	846,561
5010-1405-0000	Block Grant - Regional Rds	914,000	916,000	918,000	920,000
5010-1406-0000	Block Grant - Regional Rds Supplementary	101,000	102,000	103,000	104,000
5010-1407-0000	Block Grant - Regional Rds Traffic Control	71,000	71,000	71,000	71,000
5010-1410-0000	Heavy Vehicle Safety & Productivity Programme	-			
5010-1411-0000	Local Rds - MittagongYerongCkRd Rehab FLR	232,500			

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
5010-1412-0000	PAMP Grant - Pedestrian Access & Mobility Plan	-			
5010-1414-0000	Restart NSW Growing Local Economies	-			
5010-1415-0000	RMS Grant - Reg Rds Repair Program - RRRP	-			
5420-1410-0000	Country Passenger Transport Infrastructure Grant	-	-	-	-
	Sub-Total Income	3,631,580	3,427,011	3,459,840	3,493,265
5015-2330-0000	Roads - Mowing & Maintenance	85,000	85,000	85,000	85,000
5425-2332-0000	Street Cleaning - Repairs & Maint	40,000	40,000	40,000	40,000
5020-2330-0000	Urban Roads R&M	100,000	130,000	130,000	130,000
5040-2330-0000	Regional Roads R&M	300,000	300,000	300,000	300,000
5065-2330-0000	Rural Rds Sealed R&M	300,000	300,000	300,000	300,000
5100-2330-0000	Rural Rds Unsealed R&M	584,250	584,250	584,250	584,250
5100-2331-0000	Culverts R&M	-	-	-	-
5260-2330-0000	Footpaths, Kerb&Gutter R&M	20,000	20,000	20,000	20,000
	Sub-Total Expenses	1,429,250	1,459,250	1,459,250	1,459,250
5280-2330-0000	Airstrip Maintenance	5,150	5,500	6,000	6,500
5320-2330-0000	Bus Shelters Repairs & Maint	500	500	500	500
5400-2330-0000	Street Lighting	38,000	38,500	39,000	39,500
5420-2265-0000	Road Safety Officer	-	-	-	-
5420-2330-0000	Trees - Repairs & Maint	23,000	24,000	24,500	25,000
5425-2330-0000	Drainage R&M	20,000	21,000	21,500	22,000
5425-2331-0000	Levees R&M	10,000	10,500	11,000	11,500
5425-2332-0000	Street Cleaning - Repairs & Maint				
	Sub-Total Expenses	96,650	100,000	102,500	105,000
	Sub-Total Expenses	1,525,900	1,559,250	1,561,750	1,564,250
	Net Result Surplus/(Deficit)	2,105,680	1,867,761	1,898,090	1,929,015
	CARAVAN PARK				
5540-1150-0000	Caravan Park - Rent	72,000	75,750	76,508	77,273
5540-1170-0000	Caravan Park - Washing Machine	800	800	800	800
	Sub-Total Income	72,800	76,550	77,308	78,073
5540-2245-0000	Caravan Park - Insurance	2,000	2,100	2,200	2,300
5540-2255-0000	Caravan Park - Electricity Charges	13,000	13,500	14,000	14,500

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
5540-2275-0000	Caravan Park - Rates & Water Charges	8,500	9,000	9,500	10,000
5540-2290-0000	Caravan Park - Caretakers Fee	30,000	30,000	32,000	32,000
5540-2330-0000	Caravan Park - Repairs & Maint	18,600	19,500	20,500	21,500
	Sub-Total Expenses	70,100	72,000	76,000	78,000
	Net Result Surplus/(Deficit)	2,700	4,550	1,308	73
	TOURISM & AREA PROMOTION				
5560-2070-0000	Tourism - Delegates Expenses	2,000	2,200	2,400	2,600
5560-2265-0000	Tourism - Memberships	25,900	26,500	27,000	28,000
5560-2305-0000	Tourism - Advertising	5,000	5,500	6,500	7,000
5560-2308-0000	Tourism - Printing	5,000	5,000	5,000	5,000
5560-2315-0000	Tourism - Promotional Material	3,000	3,000	3,000	3,000
5560-2330-0000	Tourism - Product Development	40,000	40,000	40,000	40,000
5560-2350-0000	Economic Development Promotion	8,000	8,000	8,000	8,000
5560-2355-0000	Tourism - Visitor Information Centre	2,600	2,600	2,600	2,600
5560-2360-0000	Tourism - Other Expenses	1,000	1,000	1,000	1,000
	Sub-Total Expenses	92,500	93,800	95,500	97,200
	REAL ESTATE DEVELOPMENT				
5580-2330-0000	Real Estate for Sale - General Expenses	3,000	3,100	3,200	3,300
5580-2375-0000	Real Estate for Sale - Rates & Water	6,000	6,000	6,000	6,000
5620-1910-0000	Real Estate - Nett Result Sale Of Land				
	Sub-Total Expenses	9,000	9,100	9,200	9,300
	PRIVATE & OTHER WORKS				
5662-1125-0000	Private Works Minor	35,000	35,000	35,000	35,000
5662-1130-0000	Private Works Major	-	-	-	-
	Sub-Total Income	35,000	35,000	35,000	35,000
5662-2375-0000	Private Works Expense	30,000	30,000	30,000	30,000
	Net Result Surplus/(Deficit)	5,000	5,000	5,000	5,000

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
	OFFICES & LEASES				
5664-1345-0000	Offices & Leases - Income	8,500	8,500	8,500	8,500
5664-2245-0000	Offices & Leases - Insurance	1,200	1,250	1,300	1,350
5664-2275-0000	Offices & Leases - Rates & Water	14,000	14,400	14,800	15,200
5664-2330-0000	Offices & Leases - Repairs & Maintenance	1,550	2,000	2,200	2,450
	Sub-Total Expenses	16,750	17,650	18,300	19,000
	Net Result Surplus/(Deficit)	(8,250)	(9,150)	(9,800)	(10,500)
	LOCKHART MEMORIAL HALL				
5667-1901-0000	Lockhart Memorial Hall - Hire Income	1,000	1,000	1,000	1,000
5667-2245-0000	Lockhart Memorial Hall - Insurance	3,500	3,550	3,600	3,650
5667-2275-0000	Lockhart Memorial Hall - Rates & Water Charges	1,250	1,250	1,300	1,350
5667-2330-0000	Lockhart Memorial Hall - Repairs & Maint	3,000	3,100	3,200	3,300
5667-2335-0000	Lockhart Memorial Hall - Electricity	1,500	1,600	1,700	1,800
	Sub-Total Expenses	9,250	9,500	9,800	10,100
	Net Result Surplus/(Deficit)	(8,250)	(8,500)	(8,800)	(9,100)
	THE ROCK MEDICAL CENTRE				
5670-1901-0000	The Rock Med Centre - Rent	13,000	13,250	13,500	13,700
5670-2245-0000	The Rock Med Centre - Insurance	3,200	3,250	3,300	3,350
5670-2275-0000	The Rock Med Centre - Rates & Water Charges	2,000	2,100	2,200	2,300
5670-2300-0000	The Rock Med Centre - Repairs & Maint	4,000	4,100	4,200	4,300
	Sub-Total Expenses	9,200	9,450	9,700	9,950
	Net Result Surplus/(Deficit)	3,800	3,800	3,800	3,750
	VALMAR GROUP HOME				
5675-1900-0000	Premises - Rent	17,000	17,250	17,500	17,500
5675-2245-0000	Premises - Insurance	4,000	4,100	4,150	4,200
5675-2256-0000	Premises - Electricity	-	-	-	-
5675-2275-0000	Premises - Rates & Water Charges	-	-	-	-
5675-2300-0000	Premises - Repairs & Maint	4,000	4,200	4,400	4,600
	Sub-Total Expenses	8,000	8,300	8,550	8,800
	Net Result Surplus/(Deficit)	9,000	8,950	8,950	8,700
	Total Operating Income	10,335,076	10,238,743	10,398,418	10,560,762

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
Total Operating Expenditure		10,081,433	10,284,203	10,461,657	10,616,561
Net Operating Surplus/(Deficit)		253,643	(45,461)	(63,239)	(55,799)

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
CAPITAL WORKS, ACQUISITION & SALE OF ASSETS					
TRANSPORT & COMMUNICATION					
5040-4600-0000	Regional Roads	786,000	786,000	786,000	786,000
5040-4615-0000	Regional Roads Repair Program (RRRP)	-			
5065-4600-0000	Rural Roads Sealed	730,311	743,286	743,286	743,286
5065-4600-0001	Local Rds - MittagongYerongCkRd Rehab FLR	232,500			
5065-4600-0002	Local Rds - MittagongYerongCkRd Rehab R2R	116,250			
5110-4600-0000	Unsealed Rural Roads	664,777	664,777	664,777	664,777
5020-4600-0000	Urban Sealed Rds - Prichard Place	-	-	-	-
5260-4600-0000	Footpath Construction	-	-	-	-
5265-4600-0000	Kerb & Gutter	5,000	5,000	5,000	5,000
	Sub-Total Roads Capital Expenses	2,534,838	2,199,063	2,199,063	2,199,063
FLOOD STUDIES & MITIGATION WORKS					
2020-1410-0000	Env Services - Flood Mit. Construction Grant	-	-	-	-
	Sub-Total Income	-	-	-	-
2020-4600-0000	Env Services - Flood Mit. Construction	-	-	-	-
	Sub-Total Expenses	-	-	-	-
	Net Result Surplus/(Deficit)	-	-	-	-
CAPITAL WORKS & ACQUISITIONS					
1490-3289-0000	Real Estate & Other Deferred Debtors	13,000	13,000	13,000	13,000
3680-1400-0000	The Rock PlayGround Grant Funds	-	-	-	-
5490-4900-0000	Asset Sales - Plant & Equipment	-	-	-	-
	Sub-Total Other Capital Income	13,000	13,000	13,000	13,000
1020-4600-0000	Administration Offices Development	-	-	-	-
1020-4605-0000	Computer/Office Equipment Upgrades	25,000	65,000	65,000	65,000
	Council chambers technology upgrade	18,000			
1490-5100-0000	Loans - Repayments (Principal) Admin Building	52,975	57,160	61,675	66,548
1490-5105-0000	Loans - Repayments (Principal) Swimming Pools	86,495	89,945	93,532	97,263
1060-4610-0000	Depot Lockhart - Security gate Vehicles	32,000	35,000	35,000	35,000

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
	Depot Lockhart - Security gate Staff	8,000			
	Depot Lockhart - Staff parking area	15,000			
	Depot Lockhart - Skillion Shed	15,000			
	Depot The Rock - Security gate Vehicles & Staff	32,000			
	Depot The Rock - Office/lunch room	45,000			
3680-4600-0000	Parks & Facilities Improvements	9,000	50,000	50,000	50,000
	The Rock Pool - New Pool Cleaner	7,800			
	Update and replace WeedMapPro	5,000			
	Lockhart Caravan Park, Cabin 3	15,000			
		-			
1020-4600-0000	Storage Tourism Gear - Shipping Container	4,000			
5990-3370-0003	Land Development	-	-	-	-
5490-4600-0000	Plant & Equipment Acquisitions - Nett	611,000	560,000	606,000	601,000
	Sub-Total Other Capital Expenses	981,270	857,105	911,207	914,811
	TOTAL CAPITAL INCOME	13,000	13,000	13,000	13,000
	TOTAL CAPITAL EXPENDITURE	3,516,108	3,056,168	3,110,270	3,113,874
	CAPITAL SURPLUS/(DEFICIT)	(3,503,108)	(3,043,168)	(3,097,270)	(3,100,874)
MOVEMENTS IN RESTRICTED ASSESTS					
1490-1716-0001	Transfer from:Infrastructure Reserve Flood Mitigation	-	-	-	-
1490-1716-0002	Transfer from:Infrastructure Reserve Land Development	-	-	-	-
1490-1715-0000	Transfer from:Election Reserve	-	-	35,000	-
	Total Transfers from Reserves	-	-	35,000	-
1490-2704-0000	Transfer to:Plant Reserve	39,000	140,000	94,000	99,000
1490-2715-0000	Transfer to:Future Election Expenses	12,000	12,000	12,000	14,000
1490-2716-0000	Transfer to:Future Infrastructure Development	-	157,000	268,000	335,000
1490-2717-0000	Transfer to:Natural Disaster	-			
1490-2728-0000	Transfer to:S7.12 Reserve	32,000	32,000	32,000	32,000
1490-2725-0000	Transfer to:Future Landfill Land Acquisition	-	-	-	-
	Total Transfers to Reserves	83,000	341,000	406,000	480,000

GENERAL FUND - INCOME & EXPENDITURE		2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
	Net Transfers to/from Reserves	83,000	341,000	371,000	480,000
1060-1550-0000	Amounts Payable By Other Fund	110,000	110,000	112,000	114,000
	Total INCOME from Other Funds	110,000	110,000	112,000	114,000
	Sub Total NET Surplus/(Deficit)	(3,222,465)	(3,319,629)	(3,419,509)	(3,522,673)
	Add Back Depreciation	3,235,642	3,332,711	3,432,693	3,535,673
	Budget Surplus/(Deficit)	13,177	13,083	13,182	13,000

SEWER FUND - INCOME & EXPENDITURE		Adopted 2021/22 Operational Plan	2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description			2023/24 Estimates Year 2	2024/25 Estimates Year 3	2025/26 Estimates Year 4
8405-1010-0000	Sewer Residential	392,155	399,485	413,467	427,938	442,916
8405-1020-0000	Sewer Residential Vacant	28,832	30,747	31,823	32,937	34,090
8405-1025-0000	Sewer Non-Residential	107,660	97,000	100,395	103,909	107,546
8405-1060-0000	Sewer Non-Residential Vacant	9,640	9,700	10,040	10,391	10,755
8405-1100-0000	Treated Effluent Water-Lockhart	4,000	2,000	4,000	4,000	4,000
8405-1200-0000	Sewer Interest On Investments	1,750	1,000	1,750	1,750	1,750
8405-1220-0000	Sewer Interest on Rates	1,500	2,300	1,500	1,500	1,500
8405-1310-0000	Sewer Connection Fees	-	10,000	10,000	10,000	10,000
8405-1410-0000	Sewer Pensioner Rebate	10,500	9,800	10,000	10,000	10,000
	Total Operating Income	556,037	562,032	582,975	602,425	622,556
Operating Expenditure						
8405-2000-0000	Sewer Salaries		110,000	112,200	114,444	116,733
8405-2005-0000	Sewer All Leave Types	14,000	-			
8405-2007-0000	Sewer Superannuation	7,000	11,550	12,342	13,161	14,008
8405-2009-0000	Sewer Workers Comp Insurance		2,000	2,000	2,000	2,000
8405-2070-0000	Sewer Training	2,200	2,200	2,300	2,400	2,500
8405-2110-0000	Sewer Interest - Loans	34,623	33,115	31,547	29,916	28,221
8405-2220-0000	Sewer Consultants	15,000				
8405-2245-0000	Sewer Insurances	1,500	1,500	1,700	1,900	2,100
8405-2255-0000	Sewer Treatment Works Electricity	30,000	32,000	33,000	34,000	35,000
8405-2260-0000	Sewer Telephone	1,700	1,700	1,700	1,700	1,700
8405-2275-0000	Sewer Rates & Water Charges	9,000	10,000	10,500	11,000	11,500
8405-2280-0000	Sewer Sundries	2,000	2,000	2,100	2,200	2,300
8405-2300-0000	Sewer Pensioner Rebate Exp	19,000	19,000	19,000	19,000	19,000
8405-2330-0000	Effluent Reuse R&M	10,000	10,000	10,500	11,000	11,500
8405-2331-0000	Sewer Mains R&M	17,000	20,000	21,000	22,000	23,000
8405-2332-0000	Sewer Pump Stations R&M	25,000	18,000	19,000	20,000	21,000
8405-2333-0000	Sewer Treatment Works R&M	115,000	35,000	37,000	39,000	41,000
8405-2900-0000	Sewer Depreciation	185,000	255,000	263,000	271,000	279,000
	Total Operating Expenditure	488,023	563,065	578,889	594,721	610,562
	Operating Surplus/(Deficit)	68,014	(1,033)	4,086	7,704	11,994

SEWER FUND - INCOME & EXPENDITURE			2022/23 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description			Adopted 2021/22 Operational Plan	2023/24 Estimates Year 2	2024/25 Estimates Year 3
Capital Renewals						
8405-4600-0000	Sewer Capital Renewals	115,000	50,000	105,000	113,000	122,000
	Lockhart STP - Office and Ablution block		27,000			
	Plant		16,000			
8405-5100-0000	Sewer Loans - Repayments (Principals)	37,808	39,316	40,884	42,514	44,210
		152,808	132,316	145,884	155,514	166,210
Transfer from Reserves (Income)						
8405-1701-0000	Tfr From Sewer Infrastructure Reserve	-	-	-	-	-
Transfer to Reserves (Expenditure)						
8405-2701-0000	Tfr To Sewer Infrastructure Reserve	-	-	-	-	-
Internal Expenditure						
8405-2450-0000	Administration Expenses	45,000	55,000	55,000	56,000	57,000
8405-2460-0000	Technical Staff Services	45,000	55,000	55,000	56,000	57,000
		90,000	110,000	110,000	112,000	114,000
Add back Depreciation Expense (non-cash)		185,000	255,000	263,000	271,000	279,000
Net Surplus/(Deficit)		10,206	11,651	11,202	11,190	10,784

PART 2: STATEMENT OF REVENUE POLICY

RATES

Rates and Charges can be paid by either quarterly instalments or a single instalment. The 2022/2023 due dates for these instalments are as follows:

1st instalment or Payment in Full – 31 August 2022

2nd instalment – 30 November 2022

3rd instalment – 28 February 2023

4th instalment – 31 May 2023

Rate Pegging

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

Rate pegging for the 2022/2023 financial year has been announced at 0.7%. As a result of backlash from the Local Government sector, the Office of Local Government has announced a streamlined Additional Special Variation (ASV) application that Councils can apply for through iPart for a rate peg amount as per Council's Long Term Financial Plan (LTFP), which for Lockhart is 2.0%.

The Draft Operational Plan has been prepared on that basis of Council's ASV application to iPart being successful for a 2.0% rate peg. Whilst Council is limited to increasing its General Rates Income by rate pegging, the impact on individual assessments may also be impacted by any changes to Valuer General land values. The amount an individual ratepayer pays depends on the rateable value of their land as supplied to councils by the NSW Valuer General. Updated valuations are provided to councils every four years. Therefore, every four years there is a redistribution of the rate burden based on the relative change in an individual ratepayer's property value. The NSW Valuer General's office had provided new valuations that took effect from 1 July 2020, therefore each ratepayer's 2022/23 rates notice will be calculated using those valuations.

Valuations

The Local Government Act requires Council to levy rates using the most recent land values supplied to Council. Revised Land Valuations are supplied to Council every three to five years as part of a process termed 'General Revaluation'. The 2022/2023 rates have been determined using property values with a Base Date of 1st July 2019.

Maximum Interest Rate on Overdue Rates and Charges

In accordance with section 566(3) of the Act, it has been determined that the maximum rate of interest payable on overdue rates and charges for the period 1 July 2022 to 30 June 2023 (inclusive) will be 6.0% per annum.

Arrangements

Council may agree to enter into a payment plan with the titled owner(s). The amount and frequency of the payments under the agreement are required to be acceptable to Council. As per Section 564 of the Local Government Act 1993 interest may be reduced on overdue accounts if the titled owner(s) complies with the payment plan agreement.

Pensioner Rebates

Holders of a Centrelink pensioner concession or Department of Veterans' Affairs card who own and occupy a rateable property may be eligible for a pensioner concession. The Local Government Act provides for a pensioner rebate of up to 50% of the ordinary rates and domestic waste management service charges, to a maximum of \$250.00 per annum. They are also entitled to a maximum rebate of \$87.50 for sewer charges.

Under the existing mandatory Pensioner Concession Scheme, the State Government reimburses Council 55% of the pensioner concession. Council funds the remaining 45%.

Lockhart Shire has approximately 265 properties that receive a pensioner concession on their rates. Pensioner concessions are expected to total \$81,000 in 2022/2023. The 55% pensioner subsidy received from the NSW Government will amount to approximately \$44,550 with the remaining \$36,450 to be funded by Council.

Owners who become eligible pensioners during the year may be entitled to a pro-rata rebate of their Rates, calculated on a quarterly basis. Rebates are also reversed on a quarterly basis when owners become ineligible for the rebate.

Rating Categories for Lockhart Shire Council

Section 514 of the Local Government Act 1993 requires all land to be categorised as one of four categories according to its dominant use. The four categories of the ordinary rate are **Farmland**, **Residential**, **Business** and **Mining**. Currently Council has the following Rating categories;

Farmland – Land, which is one assessment, has a dominant use of farming, must have a significant and substantial commercial purpose and character and is engaged for the purpose of profit.

Residential – Land, which is one assessment, the dominant use is residential, or in the case of vacant land, it is zoned for residential purposes, or is rural residential as defined in the Local Government Act 1993.

Mining – Land which is one assessment and its dominant use is a coal or metalliferous mine.

Business – Land is categorised as business if it cannot be categorised as Farmland, Residential or Mining.

Section 529 of the Local Government Act 1993 states that properties may be further categorised into one of Council’s rating subcategories, to allow a more fair and equitable distinction for levying of rates. Currently Council has the following Rating Sub-categories;

Residential - Lockhart – Land is one assessment, the dominant use is residential and is located within the Lockhart town area as defined on map entitled “Map of Lockhart Town for Rating purposes”.

Residential - The Rock – Land is one assessment, the dominant use is residential and is located within The Rock town area as defined on map entitled “Map of The Rock Town for Rating purposes”.

Residential - Yerong Creek – Land is one assessment, the dominant use is residential and is located within the Yerong Creek town area as defined on map entitled “Map of Yerong Creek Town for Rating purposes”.

Residential – Rural – Land must be the site of a dwelling, between 2ha and 40ha in size, either not zoned or otherwise designated for use under an environmental planning instrument, or zoned or otherwise designated for use under such an instrument for non-urban purposes, and does not have a significant and substantial commercial purpose or character.

Business - Lockhart – Land is categorised as business if it cannot be categorised as Farmland, Residential or Mining and is located within the Lockhart town area as defined on map entitled “Map of Lockhart Town for Rating purposes”.

Business - The Rock – Land is categorised as business if it cannot be categorised as Farmland, Residential or Mining and the land is located within The Rock town area as defined on map entitled “Map of The Rock Town for Rating purposes”.

Business - Yerong Creek – Land is categorised as business if it cannot be categorised as Farmland, Residential or Mining and the land is located within the Yerong Creek town area as defined on map entitled “Map of Yerong Creek for Rating purposes”.

Diagram 1

Map of Lockhart Town for Rating purposes.

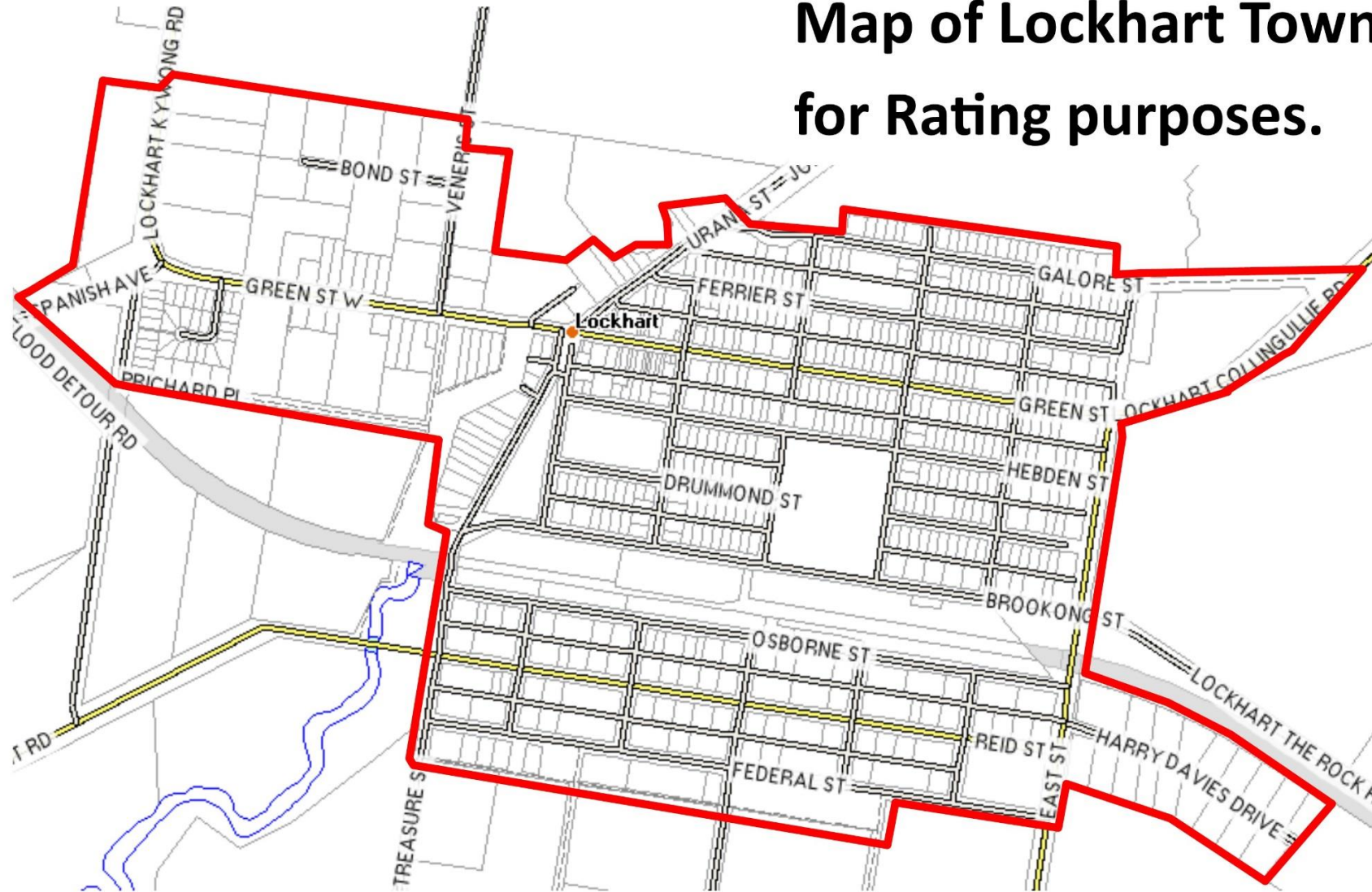


Diagram 2

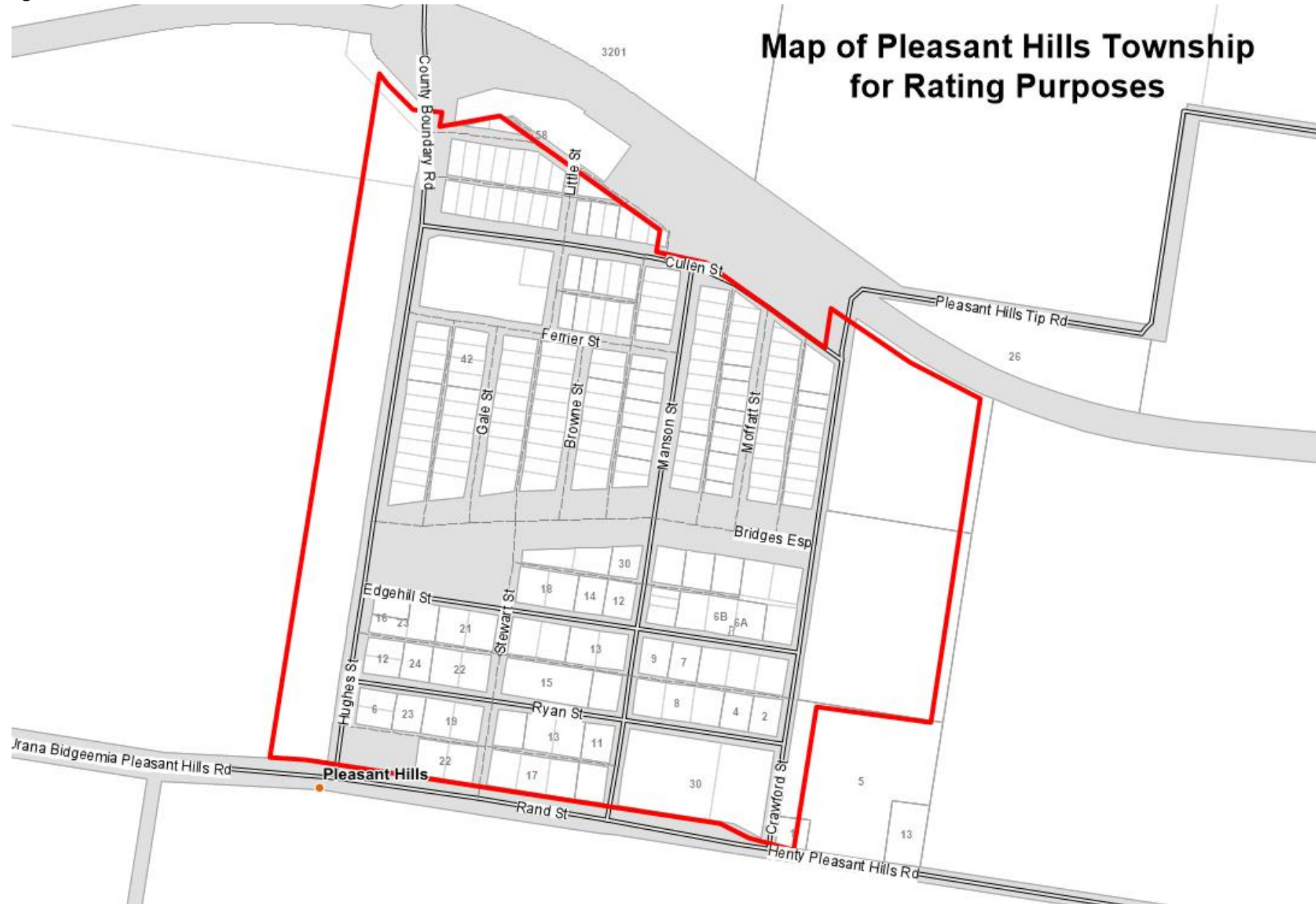


**Map of
The Rock
Town for
Rating
purposes.**

Map of Yerong Creek Town for Rating purposes.



Diagram 4



Proposed Rating Structure 2022-23

<i>Proposed Rating Structure 2022-23</i>								Rate Peg Increase	2.0%
<i>Rate/Charge</i>	<i>Rate Code</i>	<i>No. of Assess.</i>	<i>Land Value</i>	<i>Base Rate %</i>	<i>Base Rate \$</i>	<i>Ad Valorem Rate (c in the \$)</i>	<i>Base Income</i>	<i>Ad Valorem Income</i>	<i>Total Income</i>
Ordinary General Rates									
Farmland	1	1,127	\$1,069,687,270	0%	0	0.197938	0	2,117,317	\$2,117,317
Residential	2	94	\$604,830	29%	40	1.510637	3,760	9,137	\$12,897
Residential - Rural	4	101	\$12,503,927	11%	50	0.314278	5,050	39,297	\$44,347
Residential - Lockhart	5	462	\$12,710,150	20%	75	1.102249	34,650	140,098	\$174,748
Residential - The Rock	6	421	\$27,362,000	19%	75	0.488559	31,575	133,679	\$165,254
Residential - Yerong Ck	7	91	\$1,986,250	35%	80	0.672458	7,280	13,357	\$20,637
Business	8	47	\$519,120	26%	120	3.060466	5,640	15,887	\$21,527
Mining	9				150	1.800000	0	0	\$0
Business - Lockhart	10	112	\$3,111,540	29%	150	1.338801	16,800	41,657	\$58,457
Business - The Rock	11	40	\$2,663,530	21%	130	0.747518	5,200	19,910	\$25,110
Business - Yerong Ck	12	15	\$238,820	12%	50	2.211955	750	5,283	\$6,033
Total Ordinary Rates		2,510	\$1,131,387,437				110,705	2,535,622	\$2,646,327

SEWERAGE ANNUAL CHARGES

Under Section 501 of the Local Government Act a Council may make an annual charge for the provision of Sewerage services for each parcel of rateable land for which the service is provided, or proposed to be provided, on an annual basis.

In summary, the following charges for Sewerage service will apply for the 2022/2023 financial year:

RESIDENTIAL WITH DWELLING

Lockhart - An annual sewerage availability charge of **\$545.00** per assessment will be charged for all residential assessments with a dwelling for which the service is available.

The Rock - An annual sewerage availability charge of **\$545.00** per assessment will be charged for all residential assessments with a dwelling for which the service is available.

Yerong Creek - An annual sewerage availability charge of **\$545.00** per assessment will be charged for all residential assessments with a dwelling for which the service is available.

RESIDENTIAL NO DWELLING

Lockhart – An annual sewerage availability vacant charge of **\$277.00** per assessment will be charged for all residential assessments without a dwelling, for which the service is available, but is not connected.

The Rock – An annual sewerage availability vacant charge of **\$277.00** per assessment will be charged for all residential assessments without a dwelling, for which the service is available, but is not connected.

Yerong Creek – An annual sewerage availability vacant charge of **\$277.00** per assessment will be charged for all residential assessments without a dwelling, for which the service is available, but is not connected.

NON-RESIDENTIAL

All non-residential properties will be charged for sewer services based on a two-tier pricing system. Sewer charges will be based on an annual access charge, plus a usage charge based on water usage and the relevant Sewerage Discharge Factor (SDF) for each business type. Depending on the type of business, properties are charged a usage fee relevant to the ratio of the estimated volume of water discharged into the sewer system. The sewerage discharge factor is the ratio of the estimated volume of sewerage discharged into the sewerage system to the customer’s total water consumption.

Lockhart, The Rock & Yerong Creek	Operational Charge	\$1.37
	Access Fee	\$277.00
	Minimum	\$545.00
	Vacant	\$277.00

A non-residential assessment, that does not have a water meter, but access to the sewer is available will be charged an availability charge of:

Availability Charge	\$277.00
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DOMESTIC WASTE MANAGEMENT

Under Section 496 of the Local Government Act a Council must make and levy an annual charge for the provision of Domestic Waste Management services for each parcel of rateable land for which the service is available. Under Section 504 of the Local Government Act, Domestic Waste Management (DWM) revenue cannot exceed the reasonable cost for delivering the service.

A council may make an annual charge for the provision of a domestic waste management service for a parcel of land that is exempt from rating if:

- a) the service is available for that land, and
- b) the owner of that land requests or agrees to the provision of the service to that land, and
- c) the amount of the annual charge is limited to recovering the cost of providing the service to that land.

In summary, the following charges for Domestic Waste Management will apply for the 2022/2023 financial year:

Domestic Waste Management Service Charge:

- **\$415.00** per assessment. Covers the cost of:
 - weekly collection of 240 litre **FOGO (Food Organics & Garden Organics)** bin.
 - fortnightly collection of 240 litre **General Waste** bin.
 - fortnightly collection of 240 litre **Recycling** bin.
- Applies to all rateable residential assessments with a dwelling, located within the area for which the service is available. (diagrams 1, 2, 3 & 4)

Domestic Waste Vacant Charge:

- **\$58.00** per assessment.
- Applies to all vacant (no dwelling) rateable residential assessments located within the area for which the service is available.

Additional Bin Service(s):

- **\$140.00** per additional bin.
- Applies to all assessments requesting additional **FOGO, General Waste and/or Recycling** bin service(s).

Any eligible assessment that is outside the collections areas (diagrams 1, 2, 3 & 4) that choose to opt into the bin collection service can only do so for the full service, which is an annual charge of \$415, plus the purchase of all three bins ie FOGO, General Waste and Recycling bins whether or not all services will be used.

WASTE MANAGEMENT NON-RESIDENTIAL

Under section 501 of the Local Government Act a council may make a charge for services provided or proposed to be provided, on an annual basis by Council. These charges may be for waste management services other than domestic waste management services.

The following charges for Waste Management will apply for the 2022/2023 financial year:

Waste Management Charge:

- **\$415.00** per assessment. Covers the cost of:
 - weekly collection of 240 litre **FOGO (Food Organics & Garden Organics)** bin.
 - fortnightly collection of 240 litre **General Waste** bin.
 - fortnightly collection of 240 litre **Recycling** bin
- Applies to all Non-residential assessments located within the area for which the service is available. (diagrams 1, 2, 3 & 4)

Waste Management Vacant Charge:

- **\$58.00** per assessment.
- Applies to all vacant non-residential rateable assessments located within the area for which the service is available.

Additional Bin Service(s):

- **\$140.00** per additional bin.
- Applies to all assessments requesting additional **FOGO, General Waste and/or Recycling** bin service(s).

Tip Availability charge:

- **\$58.00** per assessment. Contributes to the costs of running Councils four (4) landfill operations.
- Applies to all assessments with a dwelling who do not receive a Domestic Waste Management charge.

All Farmland that does not contain an occupiable residence is not charged a domestic or waste management charge.

Any eligible assessment that is outside the collections areas (diagrams 1, 2, 3 & 4) that choose to opt into the bin collection service can only do so for the full service, which is an annual charge of \$415, plus the purchase of all three bins ie FOGO, General Waste and Recycling bins whether or not all services will be used

LIQUID TRADE WASTE MANAGEMENT

The management of Liquid Trade Waste is in accordance with Council's Liquid Trade Waste Policy adopted by Council on 19th October 2009. Charges are listed in the Fees and Charges section of this Operational Plan.

Waste Management Charges 2022-23

	Revenue	No.	Price	Increase	Expenses	Income
3060-1000	Domestic Waste Management Charge - Residential	976	415.00	1.7%		405,040
3060-1010	Domestic Waste Management Charge - Vacant	202	58.00	1.8%		11,716
3060-1020	Domestic Waste Management Charge - Additional Services	89	140.00	1.4%		12,460
3060-1030	Non-Residential Management Charge - Business	117	415.00	1.7%		48,555
3060-1015	Non-Residential Management Charge - Vacant	60	58.00	1.8%		3,480
3060-1040	Non-Residential Management Charge - Additional Services	200	140.00	1.4%		28,000
3060-1070	Tip Availability Charge	381	58.00	1.8%		22,098
3060-1135	Tipping Fees					28,000
3060-1136	Sale of Scrap Metal					28,000
3060-1340	Sale of Bins					2,500
3060-1410	Pensioner Rebate - Waste Managemnt Combined					19,500
3060-1415	CDS Share Funding Recycling					8,000
	Expenditure					
3060-2000	Waste Management - Salaries				130,000	
3060-2007	Waste Management - Superannuation				13,650	
3060-2281	Kerbside Pickup				28,500	
3060-2300	Less Pensioner Abandoned -Waste Managemnt Combined				36,000	
3060-2302	Recycling Expenses - Kurrajong				14,000	
3060-2304	Waste Management Collection Charges - Cleanaway				180,000	
3060-2330	Landfill Operating Expenses				100,000	
	Other Expenses				1,300	
	Provision for future events					
	Provision for acquisition of future tip sites				0	
	TOTAL of REASONABLE COSTS				503,450	
	TOTAL REVENUE					617,349
	BUDGET SURPLUS/(DEFICIT)					113,899

PRIVATE WORKS

STATEMENT OF AMOUNTS OR RATES PROPOSED TO BE CHARGED FOR CARRYING OUT OF WORK ON PRIVATE LAND

The Local Government Act provides that Council may, with the agreement of a landowner and/or occupier of private land, carry out private works on such lands.

It is proposed that the following rates be charged for the use of Council's plant and equipment on private works with a Council operator. All rates include the Goods & Services Tax (GST).

<u>Private Hire of Plant</u>	<u>Proposed Rate 2021/2022</u>	<u>Proposed Rate 2022/2023</u>	<u>Unit</u>
Weed spray	\$88	\$92	per Hour
Small-Medium Truck	\$93	\$98	per Hour
Gravel Truck	\$124	\$130	per Hour
Dog Trailer/Plant Trailer	\$47	\$50	per Hour
Water Tanker (inc. water)	\$124	\$130	per Hour
Tractor with Implement	\$103	\$108	per Hour
Self Propelled Vibrating Roller	\$135	\$142	per Hour
Large Grader	\$155	\$163	per Hour
Backhoe/Small Loader	\$114	\$120	per Hour
Large Loader	\$145	\$152	per Hour
Traxcavator	\$160	\$168	per Hour
Jetpatcher – Travelling time	\$160	\$168	per Hour
Jetpatcher – Single Coat	\$4	\$4.20	per square metre
Jetpatcher – Double Coat	\$6	\$6.30	per square metre
Minor Plant (with Operator)	\$85	\$90	per Hour
Engineering Supervision (labour/travel)	\$135	\$142	per Hour
Labour Only	\$67	\$70	per Hour
Overtime Surcharge	\$62	\$65	per Hour
Gravel Supply (at cost + 12.5%)			

Any other Plant, Creditors and Store items 12.5% on costs

The above rates have been fixed after considering the actual costs and current market rates for such plant and equipment.

Due to insurance issues Council does not dry hire plant or equipment

All rates advised are for works during Council's normal working hours. Private Works requested outside of these hours are subject to additional charges.

PART 3: BUSINESS ACTIVITIES, THEMES & STRATEGIES

BUSINESS ACTIVITIES TO BE UNDERTAKEN BY COUNCIL

SEWERAGE SERVICES

Under National Competition Policy introduced on 1 July 1998 sewerage services, water supply, abattoirs and gas production and reticulation are automatically regarded as businesses. Category 1 businesses have a turnover greater than \$2 million. Category 2 businesses have turnovers less than \$2 million. Lockhart Shire Council has one Category 2 business, which is a combination of the Lockhart, The Rock and Yerong Creek Sewerage Services.

The principle of Competitive Neutrality applies to this Council's business activity. Competitive Neutrality means that local government should compete with the private sector on a level playing field. This means that taxes not paid by councils but paid by the private sector must be included in a Council's price setting considerations. These are called Tax Equivalent Regime (TER) payments. Subsidies made by Council to business activities must be explicit. Loan and Debt Guarantee Fees have to be factored in if Council can borrow at an interest rate lower than its private sector counterpart. Councils must also implement a 'complaints handling system' for competitive neutrality complaints.

Council strives to meet an Operating Surplus in each of the four (4) years of this Delivery Program. This result includes the large depreciation expense now experienced by sewerage services with the recognition of all sewerage infrastructure, mains, rising mains, pump stations, treatment works, etc. With the aid of a long-term strategic business plan for Sewerage Services the Council's share of funds required for future capital works can be accumulated.

OTHER BUSINESS ACTIVITIES

The Council has chosen not to categorise the following 'business' type activities as a Category 2 business as defined by the National Competition Policy guidelines for Local Government. Every endeavour is made to run these activities efficiently. Because of the small size of these operations, it is considered that there is nothing to be gained out of implementing the accounting and other requirements of the NCP.

Caravan Park, Lockhart
Private Works
Real Estate Development
Rental of Commercial Premises
Gravel Sales

The surplus and deficits from the operation of the above activities will form part of the consolidated revenue of the General Fund.

CARAVAN PARK, LOCKHART

The caravan park at Lockhart is managed by a caretaker who is paid fortnightly to manage the area. Cleaning of the facilities is the responsibility of the caretaker. Other maintenance is by Council.

SWIMMING POOLS, LOCKHART & THE ROCK

The swimming pools at Lockhart and The Rock are managed by caretakers who are paid a retainer to manage each pool complex. Cleaning of the facilities is the responsibility of the caretaker. Other maintenance is by Council.

PRIVATE WORKS

Council has a policy of hiring its plant and equipment for use at a predetermined hire rate for purposes other than Council work. The availability of such plant depends on the Council's works program.

REAL ESTATE DEVELOPMENT

Council's policy with subdivisions is to make land readily available for residential and industrial purposes, which will also help to increase the Council's revenue base.

Residential land stock is currently all sold at The Rock and Lockhart. Industrial land is available in the village of Lockhart.

RENTAL OF COMMERCIAL PREMISES

Council provides rental accommodation for service providers and dental facilities, which provides a small return.

GRAVEL SALES

Gravel from Council worked quarries is sold to the public.

EQUAL EMPLOYMENT OPPORTUNITY MANAGEMENT PLAN

Equal Employment Opportunity (EEO) means that all employees receive fair and equitable treatment in the workplace. EEO is fundamental to good personnel management.

Section 344 of the Local Government Act states the following objectives regarding Equal Employment Opportunity (EEO):

(a) to eliminate and ensure the absence of discrimination in employment on the grounds of race, sex, marital or domestic status and physical impairment in councils; and

(b) to promote equal employment opportunity for women, members of racial minorities and persons with disabilities in councils.

Council's EEO Management Plan puts in place the following strategies to prevent and eliminate unlawful discrimination in the workplace whilst promoting equal opportunity for all employees.

EEO STRATEGIES

1. Communication and Awareness Raising – This strategy aims at raising the level of awareness of EEO practices and principles amongst employees (existing and potential) and the general community at large.

2. Consultation – This strategy aims at encouraging the active participation of all management, employees and relevant unions in the EEO Management Plan.

3. Recruitment and Selection – This strategy aims to ensure recruitment and selection policies and procedures set out in Council's Personnel Management Manual comply with EEO principles and demonstrate fair practice.

4. Appointment, Promotion and Transfer – This strategy aims to ensure all employees are treated in a fair and consistent manner in relation to matters pertaining to appointment, promotion and transfer within Council.

5. Training and Development – This strategy aims to ensure that all employees continue to be provided with learning and development opportunities relevant to position and organisational requirements.

6. Conditions of Service – This strategy aims to ensure that all employees are provided with conditions of employment that conform to EEO principles and demonstrate fair practice for all.

7. Grievance Procedures – This strategy aims to encourage and maintain a harmonious work environment by introducing an effective mechanism for the resolution, of grievances, accessible to all staff.

8. Evaluation and Review of EEO Management Plan – This strategy aims to ensure that the EEO Management Plan is being effectively implemented and continues to address current and future needs of the Council.

In addition to this summary of Council's EEO Management Plan Council has adopted an Equal Employment Opportunity policy, which is reviewed annually.

EEO OFFICER

The Equal Employment Opportunity Officer has the overall responsibility for the implementation and co-ordination of the Equal Employment Opportunity Management Plan. The EEO Officer for the Lockhart Shire Council is the incumbent Human Resources/Work Health & Safety Co-Ordinator

ENVIRONMENTAL MANAGEMENT

ACTIVITIES TO PROTECT ENVIRONMENTALLY SENSITIVE AREAS AND TO PROMOTE THE ECOLOGICAL SUSTAINABILITY IN THE AREA

1) Waste Depot Management

Investigation and subsequent adoption of manned depots, opened during restricted hours along with the introduction of dumping fees has assisted in the reduction of general refuse in accordance with the Waste Management and Minimisation Act. It also assists in ensuring prohibited wastes including medical, chemical, septic tank waste (effluent), and tyres are excluded. The introduction of a third, FOGO, bin is another strategy Council has implemented to reduce general refuse in its waste management sites.

2) Waste Management Plan

The REROC Waste Management Forum, of which Council is a member, has investigated and established a regional waste management strategy. The basis of the strategy is to implement best management practices regarding collection and disposal methods for each member council and regionally.

3) Management of Linear Road Reserves

Council greatly values the unique and diverse nature of our linear reserves, and work individually and in cooperation with a variety of stakeholders to ensure the protection and ongoing enhancement of these significant ecosystems. Within the Shire is an extensive network of high conservation value communities that require coordinated management in order to achieve better environmental outcomes for a region that is predominantly cleared for broadacre farming practices. Management includes weed control, direct seeding, exclusion zones from road works, education of staff, landholders and the community

4) Landcare Groups

Council continues to support the activities of Landcare groups. Stream bank stabilisation and erosion control, salinity testing and management procedures, plantings within recharge and discharge areas and perennial pasture planting are some of the activities which are being undertaken within the Lockhart Shire.

5) Local Environmental Plan (LEP)

The Lockhart Local Environmental Plan 2012 is the principle planning instrument for the Shire and imposes standards to control development in the whole of the local government area. An amendment in December 2014 has realigned planning zones in the Lockhart and The Rock villages to incorporate Council's strategic growth plans for the Shire. Used in conjunction with other State and Local legislation, the Lockhart LEP is defined by the Environmental Planning & Assessment Act 1979.

Council has commenced the process to undertake a review of its LEP. The cost of the LEP is included in its budget and is envisaged to take 18 to 24 months to complete.

ACTIVITIES IN RESPONSE TO THE CURRENT STATE OF THE ENVIRONMENT REPORT

Council has maintained its commitment to environmental issues and has addressed the following major headings of consideration in its State of Environment Report:

- Land
- Aquatic Systems
- Biological Diversity
- Air
- Waste and Toxic Hazard
- Noise
- Aboriginal and Non-Aboriginal Heritage
- Environmental Management Plans and Special Projects

Each of the above was considered in a "state, pressures and response" assessment process.

Within these major headings of consideration, a number of topics have been addressed in regard to environmental sensitivity and these are set out in Council's State of Environment Report.

In addition to this the following activities have been initiated by Council to identify areas of environmental sensitivity and, where appropriate, carry out measures to sustain these areas:

1) Tree Planting

Upgrade of trees in town streets has been undertaken in accordance with the Street Tree Management Plan.

2) Street Tree Management Plan

Management Plans for The Rock, Lockhart and Yerong Creek has been reviewed and updated. Implementation of long-term street tree plantings and maintenance programs to promote sustainability will ultimately enhance the urban streetscape in village areas.

BORROWINGS

Section 621 of the Act allows Council to borrow by way of an overdraft or loan or by any other means approved by the Minister (Section 622).

Council does not intend to borrow funds in General Fund for 2022/2023 financial year.

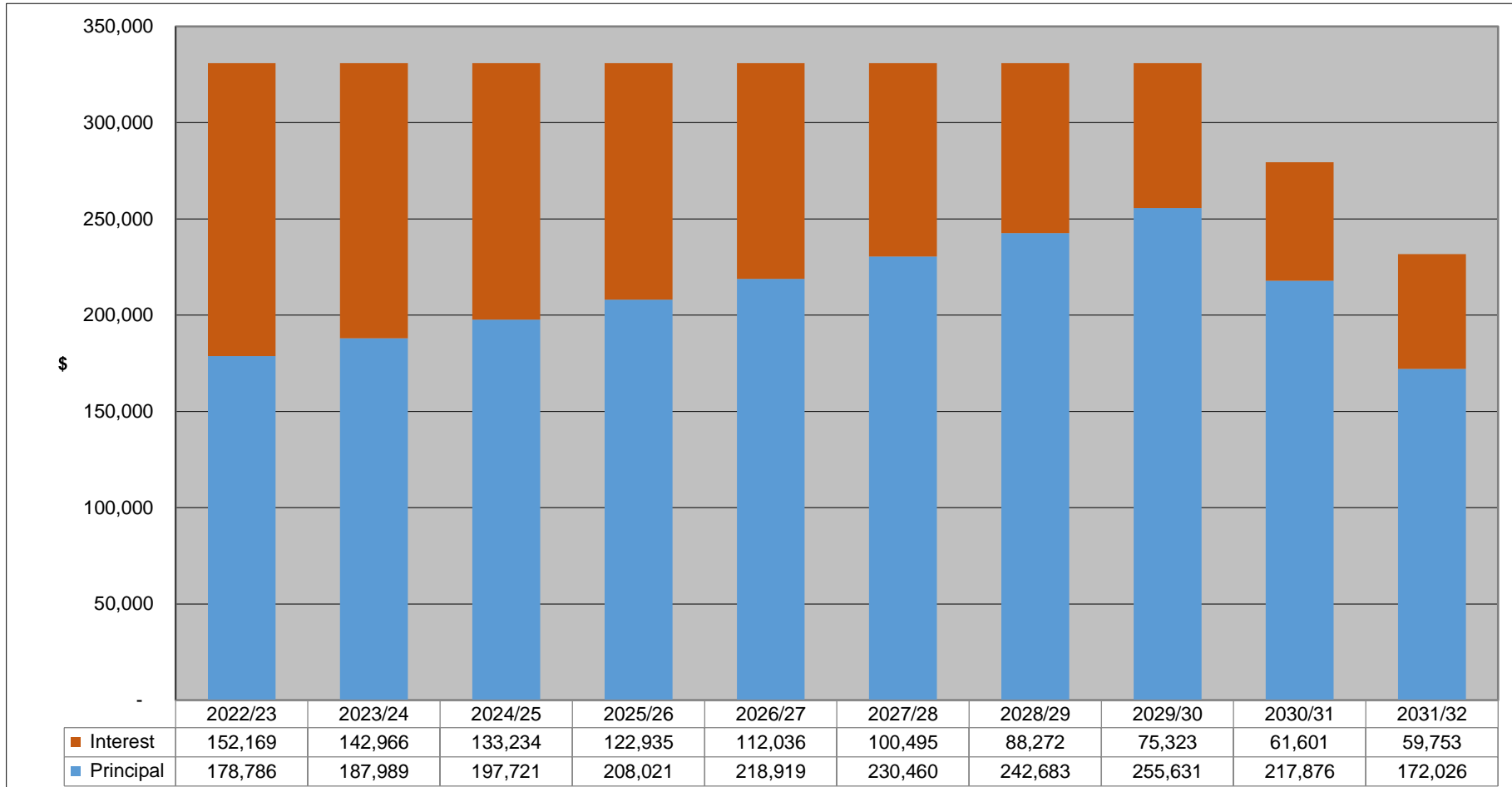
SUMMARY ROADS WORKS BUDGET 2022-2023

	OPEX		CAPEX	
Regional Roads	\$ 300,000	5040-2330-0000	\$ 786,000	5040-4600-0000
Local Sealed Roads				
Urban Sealed Rds	\$ 100,000	5020-2330-0000		5020-4600-0000
Rural Sealed Rds	\$ 300,000	5065-2330-0000	\$ 730,311	5065-4600-0000
Local Rds - MittagongYerongCkRd Rehab			\$ 348,750	5065-4600-0000
Local Unsealed Roads				
Rural Unsealed Rds	\$ 584,250	5100-2330-0000	\$ 664,777	5110-4600-0000
Footpath / Kerb & Gutter	\$ 20,000	5260-2330-0000	\$ 5,000	5265-4600-0000
Street Cleaning	\$ 40,000	5425-2332-0000		
Roads - Mowing & Other	\$ 85,000	5015-2330-0000		
Total Repairs & Maintenance/OPEX	\$ 1,429,250		\$ 2,534,838	Total Renewal/CAPEX

PROJECTED LOAN REPAYMENTS

CONSOLIDATED FUNDS - PRINCIPAL & INTEREST

(Loans for Administration Building, Swimming Pools & Sewer Network)



PLANT & VEHICLE REPLACEMENT PROGRAM **2023-2026**

	Description	LSC Officer/Department	Plant No.	Estimated Purchase Price	Estimated Sale Price	Nett Cost	GL 5490-4600-0000
2022-23	General Fund						
5490-4600-0001	Vehicle	DEES	2003	45,700	30,000	15,700	
5490-4600-0001	Dual Cab Utility 4WD	Manager Parks & Facilities	2008	43,000	15,000	28,000	
				88,700	45,000	43,700	
5490-4600-0001	CAT 140 Grader	Works	1450	390,000	110,000	280,000	
5490-4600-0001	Dual Cab Utility/Canopy 4WD	Compliance Officer	2109	43,000	18,000	25,000	
5490-4600-0001	Light Truck	Parks & Facilities	1426	90,000	22,000	68,000	
5490-4600-0001	Mower	Parks & Facilities	1812	50,000	7,000	43,000	
5490-4600-0001	Mower Multi deck	Parks & Facilities	1852	90,000	7,000	83,000	
5490-4600-0001	Utility XCab 4WD	Parks & Facilities	New	38,000	0	38,000	
5490-4600-0001	Yard Loader	Parks & Facilities	1943	55,000	27,000	28,000	
				756,000	191,000	565,000	
			Total:	844,700	236,000	608,700	608,700
	Sewer Fund						
8405-4600-0001	1t Radio Remote crane fitted	Sewer Works	New99	16,000	0	16,000	16,000
							624,700
2023-24	General Fund						
5490-4600-0001	Vehicle	DCCS	2105	45,700	25,000	20,700	
5490-4600-0001	Vehicle	Manager P&BS	2104	40,000	20,000	20,000	
5490-4600-0001	Vehicle	Manager Works	2110	40,000	20,000	20,000	
				125,700	65,000	60,700	
5490-4600-0001	4WD Dual Cab + Tray	Works Officer	2206	57,000	25,000	32,000	
5490-4600-0001	Jetpatcher	Works	1730	400,000	100,000	300,000	
5490-4600-0001	Light Truck	Works	1521	60,000	22,000	38,000	
5490-4600-0001	Light Truck	Parks & Facilities	1674	90,000	20,000	70,000	
5490-4600-0001	Light Truck	Mechanic	1817	120,000	26,000	94,000	
5490-4600-0001	Utility + Tipping Trailer	Parks & Facilities	1815	52,000	17,000	35,000	
				779,000	210,000	569,000	
			Total:	904,700	275,000	629,700	629,700

PLANT & VEHICLE REPLACEMENT PROGRAM **2023-2026**

	Description	LSC Officer/Department	Plant No.	Estimated Purchase Price	Estimated Sale Price	Nett Cost	GL 5490-4600-0000
2024-25	General Fund						
5490-4600-0001	Sedan	GM	2207	52,000	20,000	32,000	
5490-4600-0001	Dual Cab Utility 4WD	Environmental Officer	2001	43,000	15,000	28,000	
				95,000	35,000	60,000	
5490-4600-0001	Cab Chassis Utility 4WD/Tray	Pugmill Ute	2022	38,000	14,000	24,000	
5490-4600-0001	Cat 140	Works	1653	390,000	110,000	280,000	
5490-4600-0001	Dual Cab Utility/Canopy 4WD	Compliance Officer	2309	43,000	18,000	25,000	
5490-4600-0001	Light Truck	Parks & Facilities	1535	90,000	20,000	70,000	
5490-4600-0001	Light Truck	Works	1619	90,000	20,000	70,000	
5490-4600-0001	Mower	Parks & Facilities	1986	60,000	19,000	41,000	
5490-4600-0001	XCab Utility 4WD	Mechanic Call Out	2127	44,000	16,000	28,000	
				755,000	217,000	538,000	
			Total:	850,000	252,000	598,000	598,000
2025-26	General Fund						
5490-4600-0001	Vehicle	DEES	2303	45,700	25,000	20,700	
5490-4600-0001	Vehicle	TEDO	2269	43,000	20,000	23,000	
5490-4600-0001	Dual Cab Utility 4WD	Manager Parks & Facilities	2308	43,000	25,000	18,000	
				131,700	70,000	61,700	
5490-4600-0001	Cab Chassis Utility 4WD/Tray	Sewer Operator	2170	34,000	11,000	23,000	
5490-4600-0001	Cab Chassis Utility 4WD/Tray	Storeman	2111	30,000	11,000	19,000	
5490-4600-0001	CAT Loader	Works	1356	280,000	90,000	190,000	
5490-4600-0001	CAT Multi Tyre Roller	Works	1960	180,000	60,000	120,000	
5490-4600-0001	CAT Multi Tyre Roller	Works	1962	180,000	60,000	120,000	
5490-4600-0001	Dual Cab Utility 4WD	Works Officer	2406	57,000	25,000	32,000	
5490-4600-0001	Dual Cab Utility/Canopy 4WD	Enviromental Officer	2001	35,000	14,000	21,000	
5490-4600-0001	Mower Catcher/Tipper	Parks & Facilities	2136	60,000	18,000	42,000	
				856,000	289,000	567,000	
			Total:	987,700	359,000	628,700	628,700

Section 356 Contributions	2021-22 SUBSIDIES	2022-23 SUBSIDIES
Pleasant Hills Community Hotel	\$ 6,000	\$ 6,000
Seniors Citizens Week Donations	\$ 600	\$ 600
Australia Day Hosting Committee Contribution	\$ 3,500	\$ 3,500
Lions Club Lockhart - Recycling	\$ 3,200	\$ 3,200
Unallocated for requests during year	\$ 38,700	\$ 38,700
1020-2308	\$ 52,000	\$ 52,000

Subsidies to Public Hall & Museum Management Committees

Bidgeemia Public Hall	\$ 2,100	\$ 2,100
Lockhart & District Historical Museum	\$ 3,700	\$ 3,700
Milbrulong Public Hall	\$ 2,100	\$ 2,100
Pleasant Hills Public Hall	\$ 4,200	\$ 4,200
The Rock Public Hall & Museum	\$ 7,000	\$ 7,000
Urangeline Peace Hall	\$ 2,100	\$ 2,100
Yerong Creek Public Hall	\$ 4,200	\$ 4,200
3600-2265	\$ 25,400	\$ 25,400

Subsidies to Recreation Reserve & Showground Management Committees

Lockhart Recreation Reserve	\$ 17,500	\$ 17,500
Lockhart Showground & Racecourse	\$ 4,900	\$ 4,900
Osborne Recreation Reserve	\$ 17,500	\$ 17,500
Pleasant Hills Recreation Reserve	\$ 2,100	\$ 2,100
The Rock Recreation Reserve	\$ 17,500	\$ 17,500
The Rock Showground & Golf Course	\$ 2,600	\$ 2,600
Yerong Creek Recreation Reserve	\$ 9,800	\$ 9,800
3680-2265	\$ 71,900	\$ 71,900

SECTION 356 – LOCAL GOVERNMENT ACT – CAN COUNCIL FINANCIALLY ASSIST OTHERS

Section 356 of the Local Government Act states that: -

- 1) *“A council may, in accordance with a resolution of the council, contribute money or otherwise grant financial assistance to persons for the purpose of exercising its functions.*
- 2) *A proposed recipient who acts for private gain is not ineligible to be granted financial assistance but must not receive any benefit under this section until at least 28 days’ public notice of the council’s proposal to pass the necessary resolution has been given.*
- 3) *However, public notice is not required if:*
 - a) *the financial assistance is part of a specific program, and*
 - b) *the program’s details have been included in the council’s draft operational plan for the year in which the financial assistance is proposed to be given, and*
 - c) *the program’s proposed budget for that year does not exceed 5 per cent of the council’s proposed income from the ordinary rates levied for that year, and*
 - d) *the program applies uniformly to all persons within the council’s area or to a significant group of persons within the area.”*

For the purposes of Section 356 (3) notice is given that Council has adopted Policy 1.21 Investment Attraction Incentives Policy.

The Policy is aimed at supporting an economy and business operating environment that encourages investment. The policy is focused on targeted investment support, whereby the nature and scale of the proposed investment will stimulate significant economic benefits diversity and value-add to the wider regional economy beyond the growth of the business itself.

Council’s support for new investment in the Lockhart Shire may be provided in a number of ways both non-financial and financial including but not limited to:-

- Non-financial assistance, including (but not limited to) dedicated business officer assistance, fast-tracked development application process, assistance and support with property location, business support networks and marketing; and
- Financial assistance, including (but not limited to) interest free vendors terms, a discount on the price of industrial land, a discount on the price of residential land purchased in conjunction with an industrial lot, waiving of development application fees and deferred payment of infrastructure charges

These incentives are available for strategically important projects within identified industries and locations which will diversify the economy, support jobs growth and investment growth and provide a net community benefit.

The level of incentive applicable to a development and/or project will be determined by the eligibility criteria and assessment process outlined in the Policy document. Investment Attraction Incentives Scheme Guidelines have also been established to assist with this process.

The Policy is contained in the Lockhart Shire Council Policy Register which can be viewed or downloaded from Council’s website at <https://www.lockhart.nsw.gov.au/f.ashx/PoliciesPlansandReports/DOC-Policy-Register-20200519.pdf>