



DRAFT

BUDGET ESTIMATES

Operational Plan Budget 2023 – 2024
Delivery Program Budget 2025 – 2027

BUDGETS & SUPPORTING DOCUMENTATION

Adopted by Council – 19 June 2023 – Min No: 103/23

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BUDGET SUMMARY - CONSOLIDATED GENERAL & SEWER FUNDS	2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
Income from Continuing Operations				
Rates & Annual Charges	3,877,945	4,148,033	4,369,983	4,522,932
User Charges & Fees	518,781	537,179	556,153	572,852
Other Revenues	272,000	282,835	293,607	301,665
Grants & Contributions provided for Operating Purposes	8,812,803	6,908,459	7,168,572	7,348,899
Grants & Contributions provided for Capital Purposes	-	-	-	-
Interest & Investment Revenue	413,800	413,800	413,800	428,800
Total Income from Continuing Operations	13,895,329	12,290,307	12,802,115	13,175,149
Expenses from Continuing Operations				
Employee Benefits & On-Costs	4,111,095	4,332,154	4,545,385	4,664,717
Borrowing Costs	142,966	133,232	122,935	125,634
Materials & Contracts	5,969,201	3,887,424	3,967,599	4,084,283
Depreciation & Amortisation	3,575,000	3,748,981	3,929,282	4,007,867
Other Expenses	656,800	684,304	712,633	734,012
Total Expenses from Continuing Operations	14,455,062	12,786,096	13,277,834	13,616,514
Net Operating Profit /(Loss) for the Year	(559,733)	(495,789)	(475,719)	(441,366)
Capital (Balance Sheet) and Reserve Movements				
Capital Expenditure	3,740,400	3,849,660	3,906,452	4,001,438
Loan Repayments (External)	187,989	197,721	208,021	205,321
Proceeds from Sale of intangible & tangible Assets	746,000	746,000	746,000	746,000
Deferred Debtors and Advances received (External)	13,000	13,000	13,000	6,000
Net Transfers to/from Reserves	92,500	12,000	49,000	63,000
Total Capital (Balance Sheet) and Reserve Movements	3,076,889	3,300,381	3,404,473	3,517,759
Net Result (including Depreciation & Other non-cash items)	(3,636,622)	(3,796,170)	(3,880,191)	(3,959,124)
Add back Depreciation Expense (non-cash)	3,575,000	3,748,981	3,929,282	4,007,867
Cash Budget Surplus/(Deficit)	(61,622)	(47,189)	49,090	48,743

BUDGET SUMMARY - GENERAL FUND	2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
Income from Continuing Operations				
Rates & Annual Charges	3,315,945	3,545,583	3,747,401	3,878,560
User Charges & Fees	515,781	534,179	553,153	569,747
Other Revenues	247,000	257,835	268,607	276,665
Grants & Contributions provided for Operating Purposes	8,803,108	6,898,764	7,158,877	7,339,204
Grants & Contributions provided for Capital Purposes				
Interest & Investment Revenue	410,500	410,500	410,500	425,500
Total Income from Continuing Operations	13,292,334	11,646,862	12,138,539	12,489,677
Expenses from Continuing Operations				
Employee Benefits & On-Costs	3,995,895	4,213,791	4,423,786	4,540,687
Borrowing Costs	111,419	103,316	94,714	99,176
Materials & Contracts	5,637,381	3,547,304	3,619,179	3,731,174
Depreciation & Amortisation	3,300,000	3,465,981	3,638,282	3,711,047
Other Expenses	656,800	684,304	712,633	734,012
Total Expenses from Continuing Operations	13,701,495	12,014,697	12,488,594	12,816,096
Net Operating Profit /(Loss) for the Year	(409,161)	(367,836)	(350,055)	(326,420)
Capital (Balance Sheet) and Reserve Movements				
Capital Expenditure	3,650,400	3,751,660	3,799,452	3,894,438
Loan Repayments (External)	147,105	155,207	163,811	159,348
Proceeds from Sale of intangible & tangible Assets	746,000	746,000	746,000	746,000
Deferred Debtors and Advances received (External)	13,000	13,000	13,000	6,000
Net Transfers to/from Reserves	75,000	12,000	49,000	49,000
Total Capital (Balance Sheet) and Reserve Movements	2,963,505	3,159,867	3,253,263	3,350,786
Net Result (including Depreciation & Other non-cash items)	(3,372,666)	(3,527,703)	(3,603,318)	(3,677,206)
Add back Depreciation Expense (non-cash)	3,300,000	3,465,981	3,638,282	3,711,047
Cash Budget Surplus/(Deficit)	(72,666)	(61,721)	34,964	33,842

BUDGET SUMMARY - SEWER FUND	2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
Income from Continuing Operations				
Rates & Annual Charges	562,000	602,450	622,581	644,372
User Charges & Fees	3,000	3,000	3,000	3,105
Other Revenues	25,000	25,000	25,000	25,000
Grants & Contributions provided for Operating Purposes	9,695	9,695	9,695	9,695
Interest & Investment Revenue	3,300	3,300	3,300	3,300
Total Income from Continuing Operations	602,995	643,445	663,576	685,472
Expenses from Continuing Operations				
Employee Benefits & On-Costs	115,200	118,363	121,599	124,031
Borrowing Costs	31,547	29,916	28,221	26,458
Materials & Contracts	331,820	340,120	348,420	353,108
Depreciation & Amortisation	275,000	283,000	291,000	296,820
Total Expenses from Continuing Operations	753,567	771,399	789,240	800,418
Net Operating Profit /(Loss) for the Year	(150,572)	(127,954)	(125,663)	(114,946)
Capital (Balance Sheet) and Reserve Movements				
Capital Expenditure	90,000	98,000	107,000	107,000
Loan Repayments (External)	40,884	42,514	44,210	45,973
Net Transfers to/from Reserves	17,500	0	0	14,000
Total Capital (Balance Sheet) and Reserve Movements	113,384	140,514	151,210	166,973
Net Result (including Depreciation & Other non-cash items)	(263,956)	(268,468)	(276,873)	(281,919)
Add back Depreciation Expense (non-cash)	275,000	283,000	291,000	296,820
Cash Budget Surplus/(Deficit)	11,044	14,532	14,127	14,901

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
	GOVERNANCE				
0500-2010-0000	Councillors Travel Exp & Sustenance	6,000	6,280	6,568	6,765
0500-2035-0000	Uniform Expenses - Councillors	1,000	1,030	1,061	1,093
0500-2070-0000	Training Expenses - Councillors	13,000	13,390	13,792	14,205
0500-2225-0000	Mayoral Allowance	30,000	31,900	33,857	34,873
0500-2230-0000	Councillors Fees	105,000	111,150	117,485	121,009
0500-2233-0000	Councillors Superannuation	13,400	14,902	16,549	17,046
0500-2235-0000	Delegates Expenses - Councillors	15,000	15,450	17,914	18,451
0500-2245-0000	Members Accident Insurance	26,700	28,001	29,341	30,221
0500-2285-0000	Election Expenses	-	35,000	1,050	1,082
0500-2295-0000	Sustenance, Meals - Council	1,000	1,030	1,061	1,093
0500-2355-0000	Memberships-LGNSW & Country Mayors Assoc	22,771	23,454	24,158	24,882
0500-2360-0000	Governance Other Exps	10,000	10,800	11,624	11,973
	Sub-Total Expenses	243,871	292,387	274,459	282,693
	ADMINISTRATION				
1020-1010-0000	Certificates - Section 603	9,000	9,270	9,548	9,835
1020-1020-0000	Sundry Admin Income GST	500	515	530	546
1020-1080-0000	Employees Contrib To Vehicle Exps	9,950	10,249	10,556	10,873
1020-1090-0000	Hire of Council Chambers & Railway	750	773	796	820
1020-1093-0000	OHS - Incentive Payment & Rebates	16,000	16,480	16,974	17,484
1020-1415-0000	Traineeship Grants	55,000	56,650	58,350	60,100
	Sub-Total Income	91,200	93,936	96,754	99,657
1020-2000-0000	Administration - Salaries & Allowances	1,180,000	1,250,150	1,317,314	1,359,468
1020-2007-0000	Administration - Superannuation	129,800	138,177	146,838	146,838
1020-2008-0000	Administration - Workers Comp Insurance	22,000	23,000	24,000	24,000
1020-2009-0000	Administration - FBT	15,000	15,000	15,000	15,000
1020-2010-0000	Administration - Travelling	25,000	25,000	25,000	25,000
1020-2035-0000	Contribution For Corporate Uniforms	5,000	5,000	5,000	5,000
1020-2070-0000	Training	40,000	40,000	40,000	40,000
1020-2075-0000	Delegates Expenses	12,000	12,000	12,000	12,000
1020-2090-0000	Membership - REROC & Joint Organisation	45,000	46,350	47,741	49,173
1020-2110-0000	Interest Expense - Loans Admin Building	42,016	37,500	32,628	27,371

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
1020-2115-0000	Interest Expense - Loans Swimming Pools	69,403	65,816	62,086	71,805
1020-2125-0000	Bank Charges	15,000	15,950	16,929	17,436
1020-2136-0000	Photocopying Supplies	3,500	3,605	3,713	3,825
1020-2137-0000	Photocopy Low Value Lease	21,000	22,630	24,309	25,038
1020-2138-0000	Photocopy Low Value Usage	2,000	2,060	2,122	2,185
1020-2200-0000	Audit Fees - External	41,000	44,230	47,557	48,984
1020-2205-0000	Audit Fees - Internal	16,000	17,480	19,004	19,575
1020-2210-0000	Bad & Doubtful Debts	3,000	3,090	3,183	3,278
1020-2220-0000	Consultants	75,000	77,250	79,568	81,955
1020-2225-0000	Legal Expenses	4,500	4,635	5,274	5,432
1020-2245-0000	Insurance Expense	160,047	169,848	176,944	182,252
1020-2250-0000	Insurance Claims Excess Expense	3,500	3,605	3,713	3,825
1020-2255-0000	Administration Building - Electricity	13,000	13,890	14,807	15,251
1020-2260-0000	Mobiles & Telephone Expenses	53,000	55,590	58,258	60,005
1020-2275-0000	Rates & Water Charges	3,500	3,705	3,916	4,034
1020-2305-0000	Advertising	4,500	4,635	4,774	4,917
1020-2308-0000	Section 356 Contributions	52,000	53,560	55,167	56,822
1020-2310-0000	Sundry Administration Expenses	12,000	12,360	12,731	13,113
1020-2311-0000	Valuer General Fees	26,000	26,780	27,583	28,411
1020-2315-0000	Postage	11,000	11,330	11,670	12,020
1020-2320-0000	Stationery Supplies	12,000	12,360	12,731	13,113
1020-2325-0000	Printing Council Newsletter	15,000	15,450	15,914	16,391
1020-2330-0000	Administration Building - R&M	12,000	12,860	13,746	14,158
1020-2335-0000	Administration Building - Cleaning	14,000	14,420	14,853	15,298
1020-2345-0000	Grant Application Preparedness	40,000	41,200	42,436	43,709
1020-2346-0000	Mowing VPS & Other Council Land/Properties	8,000	8,240	8,487	8,742
1020-2355-0000	Subscriptions	12,000	12,360	12,731	13,113
1020-2360-0000	WHS Health Checks	4,500	5,135	5,289	5,448
1020-2370-0000	Website Fees/Charges	38,700	40,861	43,087	44,379
1020-2380-0000	Software Lic Expenses	140,000	147,200	155,616	160,284
1020-2390-0000	IT Support Expenses	62,000	63,000	64,000	64,000
1020-2385-0000	Recruitment Expenses	7,000	7,000	7,000	7,000

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
	Sub-Total Expenses	2,469,966	2,584,312	2,694,716	2,769,647
	GENERAL RATES INCOME				
1040-1000-0000	Farmland Rates	2,214,334	2,368,795	2,501,553	2,589,107
1040-1020-0000	Residential Rates	13,786	14,743	15,564	16,108
1040-1040-0000	Residential Rural Rates	46,981	50,241	53,046	54,902
1040-1080-0000	Residential Lockhart Rates	183,515	196,286	207,272	214,527
1040-1140-0000	Residential The Rock Rates	172,775	184,787	195,145	201,975
1040-1190-0000	Residential Yerong Creek Rates	22,533	24,089	25,420	26,310
1040-1050-0000	Business Rates	22,541	24,113	25,464	26,355
1040-1110-0000	Business Lockhart Rates	60,097	64,914	68,561	70,960
1040-1180-0000	Business The Rock Rates	27,626	30,055	31,703	32,813
1040-1200-0000	Business Yerong Creek Rates	6,327	6,696	7,072	7,320
		2,770,515	2,964,720	3,130,800	3,240,378
1040-1225-0000	Interest On Rates	10,500	10,500	10,500	10,500
1040-1231-0000	Interest On Investment	400,000	400,000	400,000	415,000
1040-1400-0000	Financial Assistance Grant - General Purpose	2,720,536	2,878,206	3,016,627	3,107,126
1040-1410-0000	Grants - Pensioner Rate Subsidy	16,045	16,526	17,022	17,533
1040-2300-0000	Less: Pension Aband Rates Residential	29,209	30,085	30,988	31,917
	Total GENERAL REVENUE Income	3,117,872	3,275,147	3,413,161	3,518,241
	ENGINEERING & WORKS				
1060-1355-0000	Plant Hire Income	1,500,000	1,595,000	1,692,850	1,743,636
1060-1375-0000	Diesel Fuel Rebate	60,000	63,800	67,714	69,745
1080-1600-0000	Outdoor Staff - Oncost Recoveries	630,000	658,900	678,667	699,027
1060-1520-0000	Engineering - Other Income	8,500	8,855	9,121	9,394
	Sub-Total Income	2,198,500	2,326,555	2,448,352	2,521,802
1060-2000-0000	Engineering - Salaries & Allowances	580,000	612,033	642,464	663,023
1060-2007-0000	Engineering - Superannuation	63,800	67,024	70,358	70,358
1060-2008-0000	Engineering - Workers Comp Insurance	12,000	12,980	13,934	14,380
1060-2010-0000	Engineering - Travelling	38,000	38,500	39,000	39,000
1060-2360-0000	Engineering - Other Expenses	11,000	11,330	11,670	12,020
1060-2390-0000	Depot Expenses	40,000	41,700	43,451	44,755

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
1080-2001-0000	Outdoor Staff - Annual & LSL Leave	175,000	184,000	192,440	198,598
1080-2005-0000	Outdoor Staff - Leave All Types	71,000	74,840	78,459	80,970
1080-2007-0000	Outdoor Staff - Superannuation	165,000	170,000	175,000	175,000
1080-2035-0000	Outdoor Staff - Safety Equipment PPE	20,000	20,000	20,000	20,000
1080-2040-0000	Outdoor Staff - Workers Comp Insurances	73,000	80,920	88,752	91,592
1080-2500-0000	Plant Running Expenses	1,050,000	1,091,500	1,134,245	1,168,272
	Sub-Total Expenses	2,298,800	2,404,827	2,509,774	2,577,968
	DEPRECIATION				
1490-2900-0000	Depreciation - Plant & Equipment	590,000	619,464	650,047	663,048
1490-2905-0000	Depreciation - Office Equipment	33,000	34,583	36,225	36,950
1490-2910-0000	Depreciation - Furniture & Fittings	11,000	11,513	12,045	12,286
1490-2915-0000	Depreciation - Buildings Non Specialised	65,000	68,210	71,541	72,972
1490-2920-0000	Depreciation - Buildings Specialised	210,000	220,470	231,337	235,964
1490-2925-0000	Depreciation - Structures	12,000	12,574	13,170	13,433
1490-2930-0000	Depreciation - Roads, Bridges, Footpaths	2,200,000	2,311,250	2,426,743	2,475,278
1490-2935-0000	Depreciation - Stormwater Drainage	8,000	8,373	8,760	8,936
1490-2945-0000	Depreciation - Open Spaces	86,000	90,298	94,759	96,654
1490-2950-0000	Depreciation - Swimming Pools	85,000	89,246	93,654	95,527
		3,300,000	3,465,981	3,638,282	3,711,047
	FIRE PROTECTION				
1540-2265-0000	NSW Rural Fire Service - Contribution	275,000	287,250	299,868	308,864
1540-2270-0000	Fire & Rescue NSW - Contribution	26,500	27,795	29,129	30,003
1540-2245-0000	Bush Fire Facilities - Insurance	6,448	6,991	7,601	7,829
1540-2275-0000	Bush Fire Facilities - Rates & Water Charges	3,500	4,005	4,425	4,558
1540-2346-0000	Bush Fire Facilities - Other Expenses	2,000	2,060	2,122	2,185
	Sub-Total Expenses	313,448	328,101	343,144	353,439
	ANIMAL CONTROL				
1560-1110-0000	Animal Control - Impounding Fees	6,500	6,695	6,896	7,103
1560-1130-0000	Animal Control - Registration Fees	5,500	5,665	5,835	6,010
1560-1135-0000	Animal Control - Other Income	500	515	530	546
1560-2270-0000	Animal Control - Expenses	1,500	1,545	1,591	1,639
	Net Result Surplus/(Deficit)	11,000	11,330	11,670	12,020

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
	EMERGENCY SERVICES (SES)				
1620-2275-0000	SES - Rates & Water Charges	2,000	2,460	2,934	3,022
1620-2290-0000	SES - Yearly Contributions	15,000	15,750	16,523	17,018
1620-2330-0000	SES - Working Expenses	1,500	1,545	1,591	1,639
	Sub-Total Expenses	18,500	19,755	21,048	21,679
	ENVIRONMENTAL SERVICES				
2020-1140-0000	Env Services - DA Fees	48,000	49,440	50,923	52,451
2020-1144-0000	Env Services - Subdivision Fees	1,133	1,167	1,202	1,238
2020-1150-0000	Env Services - Food Inspections	2,500	2,575	2,652	2,732
2020-1155-0000	Env Services - 10.7 Planning Certificates	9,000	9,270	9,548	9,835
2020-1160-0000	Env Services - Construction Certificates	21,500	22,145	22,809	23,494
2020-1165-0000	Env Services - Other Fees	10,932	11,260	11,598	11,946
2020-1170-0000	Env Services - Occupation Certificates	9,000	9,270	9,548	9,835
2020-1175-0000	Env Services - Compliance Certificate	216	222	229	236
2020-1180-0000	Env Services - Applic to Install Plumb & Drain	7,500	7,725	7,957	8,195
2020-1185-0000	Env Services - OnSite Sewer Inspection Fee	2,500	2,575	2,652	2,732
2020-1190-0000	Env Services - Private Pools Cert Of Compliance	1,000	1,030	1,061	1,093
2020-1195-0000	Env Services - Building Inspection Fee	21,000	21,630	22,279	22,947
2020-1405-0000	Env Services - S7.12 Contributions	35,000	35,000	35,000	35,000
	Sub-Total Income	169,281	173,309	177,459	181,732
2020-2000-0000	Env Services - Salaries & Allowances	300,000	317,488	334,197	344,891
2020-2007-0000	Env Services - Superannuation	33,000	35,003	37,074	37,074
2020-2008-0000	Env Services - Workers Comp Insurance	5,000	5,000	5,000	5,000
2020-2010-0000	Env Services - Travelling Expenses	26,500	26,500	26,500	26,500
2020-2025-0000	Env Services - LEP Reviews	4,500	135	139	143
2020-2275-0000	Env Services - Consultants	15,000	17,450	19,974	20,573
2020-2280-0000	Env Services - Food Shop Inspections	2,500	2,575	2,652	2,732
2020-2330-0000	Env Services - Early Warning System Exps	7,500	8,025	8,566	8,823
2020-2360-0000	Env Services - Other Expenses	2,000	2,160	2,325	2,395
	Sub-Total Expenses	396,000	414,336	436,426	448,130

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
	FLOOD STUDIES & MITIGATION WORKS				
2020-1412-0000	Env Services - Review The Rock Flood Study	42,000	-	-	-
2020-1411-0000	Env Services - Flood Mit. Voluntary Purchase Grant	210,000	-	-	-
	Sub-Total Income	252,000			
2020-2345-0000	Env Services - Review The Rock Flood Study	49,000	-	-	-
2020-2340-0000	Env Services - Flood Mit. Voluntary Purchase	245,000	-	-	-
	Sub-Total Expenses	294,000			
	NOXIOUS WEEDS				
2100-1400-0000	Noxious Weeds - Grants	55,455	59,119	62,892	64,779
2100-2000-0000	Noxious Weeds - Salaries	74,500	78,939	83,189	85,851
2100-2007-0000	Noxious Weeds - Superannuation	8,195	8,727	9,278	9,278
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	5,000	5,000	5,000	5,000
2100-2280-0000	Destruction Of Pests	6,000	6,180	6,365	6,556
2100-2281-0000	Landcare Expenses - Environmental Weeds	6,000	6,180	6,365	6,556
2100-2283-0000	Noxious Weeds - Invasive Weeds LCA Lands	38,300	41,449	44,692	46,033
2100-2285-0000	Noxious Weeds - Other Expenditure	750	773	796	820
	Sub-Total Expenses	144,445	152,947	161,386	165,795
	OUT OF SCHOOL HOURS CARE				
2560-1205-0000	OSHC - Customer Payments	170,000	176,767	183,753	189,266
2560-1405-0000	OSHC - Australian Government Operating Grant	27,000	27,810	28,644	29,504
	Sub-Total Income	197,000	204,577	212,397	218,769
2560-2000-0000	OSHC - Wages & Salaries	132,000	139,973	147,619	152,342
2560-2007-0000	OSHC - Superannuation	13,900	14,883	15,899	15,899
2560-2008-0000	OSHC - Workers Comp Insurance	2,500	2,800	3,100	3,100
2560-2370-0000	OSHC - Sundry Expenses	26,500	27,295	28,114	28,957
	Sub-Total Expenses	174,900	184,951	194,731	200,299
	YOUTH SERVICES				
2580-1400-0000	Grant - Youth Week	2,200	2,266	2,334	2,404
2580-2265-0000	Youth Activities	10,000	10,300	10,609	10,927
2580-2270-0000	Youth Officer	25,000	26,500	28,045	28,886

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
2600-2270-0000	KAB NSW - EnviroMentors	4,433	4,766	5,109	5,262
	Sub-Total Expenses	39,433	41,566	43,763	45,076
	MAGNOLIA LODGE (Units 7 to 9)				
2622-1345-0000	Magnolia Lodge - Rent	18,600	19,293	20,009	20,609
2622-2245-0000	Magnolia Lodge - Insurance	2,114	2,177	2,343	2,413
2622-2255-0000	Magnolia Lodge - Electricity	800	824	849	874
2622-2275-0000	Magnolia Lodge - Rate & Water Charges	4,200	4,526	4,862	5,008
2622-2330-0000	Magnolia Lodge - Repairs & Maint	4,000	4,320	4,650	4,789
	Sub-Total Expenses	11,114	11,847	12,703	13,084
	COUNCIL HOUSING				
3022-1345-0000	Dwellings - Rent	30,000	31,390	32,832	33,817
3022-2245-0000	Dwellings - Insurance	6,564	7,011	7,471	7,695
3022-2275-0000	Dwellings - Rates & Water Charges	5,500	5,915	6,342	6,533
3022-2330-0000	Dwellings - Repairs & Maint	8,000	9,240	9,767	10,060
	Sub-Total Expenses	20,064	22,166	23,581	24,288
	YOUTH FLATS				
3024-1346-0000	Youth Flats - Rents	15,000	15,650	16,320	16,809
3024-2275-0000	Youth Flats - Rates & Water Charges	4,500	4,835	5,180	5,335
3024-2285-0000	Youth Flats - Insurance	2,305	2,574	2,851	2,937
3024-2330-0000	Youth Flats - Repairs & Maint	5,000	5,400	5,812	5,986
	Sub-Total Expenses	11,805	12,809	13,843	14,259
	DOMESTIC WASTE MANAGEMENT				
3060-1000-0000	Domestic Waste Management Charge - Residential	417,501	444,580	471,891	488,407
3060-1010-0000	Domestic Waste Management Charge - Vacant	11,800	12,572	13,351	13,819
3060-1020-0000	Domestic Waste Management Charge - Add Services	12,880	13,714	14,556	15,066
3060-1030-0000	Non-Residential Management Charge - Business	49,068	52,275	55,511	57,453
3060-1015-0000	Non-Residential Management Charge - Vacant	3,540	3,771	4,004	4,144
3060-1040-0000	Non-Residential Management Charge - Add Services	28,280	30,129	31,994	33,114
3060-1070-0000	Tip Availability Charge	22,361	23,822	25,295	26,181
3060-1135-0000	Landfill Tipping Fees	28,000	28,840	29,705	30,596
3060-1136-0000	Sale of Scrap Metal	28,000	28,840	29,705	30,596
3060-1340-0000	Sale of Big Bins	2,500	2,575	2,652	2,732

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
3060-1410-0000	Pensioner Rebate - Waste Managemnt Combined	19,500	20,085	20,688	21,308
3060-1351-0000	CDS Share Funding Recycling	8,000	8,240	8,487	8,742
	Sub-Total Income	631,430	669,443	707,839	732,157
3060-2000-0000	Waste Management - Salaries	163,000	172,172	180,903	186,692
3060-2007-0000	Waste Management - Superannuation	17,930	18,898	19,899	19,899
3060-2275-0000	Landfill Sites - Rates Council Property	1,300	1,439	1,582	1,630
3060-2280-0000	Waste Management - Other	5,000	5,150	5,305	5,464
3060-2281-0000	Kerbside Pickup Program	30,000	31,400	32,842	33,827
3060-2300-0000	Pensioner Abandoned Rates - Combined	33,156	34,151	35,175	36,230
3060-2302-0000	Recycling Expenses - Kurrajong	14,000	14,920	15,868	16,344
3060-2304-0000	Waste Management Collection Charges - Cleanaway	170,000	178,772	187,881	193,517
3060-2330-0000	Landfill Operating Expenses	100,000	107,000	114,210	117,636
	Sub-Total Expenses	534,386	563,902	593,664	611,239
	PUBLIC CEMETERIES & TOILETS				
3180-1100-0000	Public Cemeteries	50,000	52,000	54,060	55,682
3180-2275-0000	Public Cemeteries - Rates & Water Charges	8,000	8,740	9,502	9,787
3180-2330-0000	Public Cemeteries - Repairs & Mntce	40,000	42,200	44,466	45,800
	Sub-Total Expenses	48,000	50,940	53,968	55,587
	HERITAGE				
3220-1400-0000	Heritage Local Grants Program	5,500	5,665	5,835	6,010
3220-1420-0000	Heritage Advisor Grant	6,000	6,180	6,365	6,556
	Sub-Total Income	11,500	11,845	12,200	12,566
3220-2360-0000	Heritage Advisor	12,000	12,360	12,731	13,113
3220-2365-0000	Heritage Local Grants Program Expenditure	11,000	11,330	11,670	12,020
3220-2375-0000	Heritage Other Expenses	500	515	530	546
	Sub-Total Expenses	23,500	24,205	24,931	25,679
	PUBLIC LIBRARIES				
3520-1400-0000	Library - State Funding	66,849	68,854	70,920	73,048
3520-2000-0000	Library - Salaries & Wages	3,000	3,170	3,331	3,438
3520-2265-0000	Library - Contribution To R.R.L.	130,000	136,900	144,007	148,327
3520-2267-0000	Library - Local Priority Grant Exp	15,700	16,171	16,656	17,156
3520-2360-0000	Library - Other Expenses	2,000	2,160	2,325	2,395

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
	Sub-Total Expenses	150,700	158,401	166,319	171,315
	MUSEUMS				
3540-1403-0000	Museum - Advisor Grant	7,000	7,210	7,426	7,649
3540-1405-0000	Museum - Advisor Travel Grant	4,199	4,325	4,455	4,588
	Sub-Total Income	11,199	11,535	11,881	12,237
3540-2270-0000	Museum - Advisor	14,000	14,420	14,853	15,298
3540-2271-0000	Museum - Advisor Travel	3,266	3,364	3,465	3,569
3540-2272-0000	Museum - Advisor Special Projects	1,000	1,030	1,061	1,093
3540-2275-0000	Museum - Rates & Water Charges	1,800	1,954	2,113	2,176
3540-2330-0000	Museum - Other Exps & R&M	1,000	1,030	1,061	1,093
	Sub-Total Expenses	21,066	21,798	22,552	23,228
	RECREATION, CULTURE & AMENITIES				
3600-2265-0000	Subsidies-Public Halls & Museums Mgt Committees	25,700	26,471	27,265	28,083
3600-2330-0000	Public Halls & Rec Grd Buildings - R&M	5,000	5,150	5,305	5,464
3620-2263-0000	Purchase SOTL Artworks	1,000	1,030	1,061	1,093
3680-2265-0000	Subsidies-Recreation Reserve & Showground Mgt Committees	71,900	74,057	76,279	78,567
3680-2331-0000	Public Amenities - Repairs & Maint	30,000	31,900	33,857	34,873
	Sub-Total Expenses	133,600	138,608	143,766	148,079
	LOCKHART SWIMMING POOL				
3644-2100-0000	Lockhart Pool - Contractor Payments	48,000	49,440	50,923	52,451
3644-2245-0000	Lockhart Pool - Insurance	20,000	21,100	22,233	22,900
3644-2255-0000	Lockhart Pool - Electricity	21,000	22,130	3,044	3,135
3644-2275-0000	Lockhart Pool - Rates & Water Charges	7,000	7,510	8,035	8,276
3644-2330-0000	Lockhart Pool - Repairs & Maint	33,000	34,990	37,040	38,151
	Sub-Total Expenses	129,000	135,170	121,275	124,913
	THE ROCK SWIMMING POOL				
3646-2100-0000	The Rock Pool - Contractor Payments	48,000	49,440	50,923	52,451
3646-2245-0000	The Rock Pool - Insurance	18,432	19,485	20,570	21,187
3646-2255-0000	The Rock Pool - Electricity	19,500	20,585	21,703	22,354
3646-2275-0000	The Rock Pool - Rates & Water Charges	8,000	8,640	9,299	9,578
3646-2330-0000	The Rock Pool - Repairs & Maint	32,500	34,475	36,509	37,605
	Sub-Total Expenses	126,432	132,625	139,004	143,174

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
	PARKS & FACILITIES				
3680-2000-0000	Parks & Facilities - Salaries	437,000	462,130	486,108	501,663
3680-2007-0000	Parks & Facilities - Superannuation	48,070	52,785	57,520	59,360
3680-2245-0000	Parks & Facilities - Insurance	6,616	7,014	7,425	7,648
3680-2255-0000	Parks & Facilities - Electricity	5,500	5,915	6,342	6,533
3680-2275-0000	Parks & Facilities - Rates & Water	32,000	34,460	36,994	38,104
3680-2330-0000	Parks & Facilities - Repairs & Maint	100,000	105,000	110,150	113,455
3680-2346-0000	Parks & Facilities - Minor Plant Purch	4,000	4,120	4,244	4,371
	Sub-Total Expenses	633,186	671,425	708,782	731,133
	QUARRIES & PITS				
4560-2275-0000	Quarries - Rates & Water Charges	5,000	5,150	5,305	5,464
4560-2390-0000	Quarries Operating Expenses	7,000	7,210	7,426	7,649
	Sub-Total Expenses	12,000	12,360	12,731	13,113
	TRANSPORT & ROADS				
5010-1400-0000	Financial Assistance Grant - Roads Component	1,577,263	1,668,910	1,749,403	1,801,885
5010-1402-0000	R2R Grant - Roads To Recovery Program	846,561	871,958	898,117	925,060
5010-1405-0000	Block Grant - Regional Rds	933,000	935,000	937,000	937,000
5010-1406-0000	Block Grant - Regional Rds Supplementary	101,000	102,000	103,000	103,000
5010-1407-0000	Block Grant - Regional Rds Traffic Control	73,000	73,000	73,000	73,000
5420-1419-0000	DRFA Storm 2022 Repair Grant	2,000,000	60,000	61,800	63,654
	Sub-Total Income	5,530,824	3,710,868	3,822,319	3,903,599
5020-2325-0000	Roads - Mowing & Maintenance	85,000	87,550	90,177	92,882
5020-2330-0000	Urban Roads R&M	100,000	103,000	106,090	109,273
5040-2330-0000	Regional Roads R&M	300,000	309,000	318,270	327,818
5065-2330-0000	Rural Rds Sealed R&M	300,000	309,000	318,270	327,818
5065-2335-0000	Rural Sealed - Patching	450,000	463,500	477,405	491,727
5100-2330-0000	Rural Rds Unsealed R&M	584,250	601,778	619,831	638,426
5100-2331-0000	Culverts R&M	50,000	51,500	53,045	54,636
5120-2370-0000	Storm Damage Sept 22 EW	2,000,000	60,000	61,800	63,654
5260-2330-0000	Footpaths, Kerb&Gutter R&M	20,000	20,600	21,218	21,855
5425-2332-0000	Street Cleaning - Repairs & Maint	40,000	41,200	42,436	43,709
	Sub-Total Expenses	3,929,250	2,047,128	2,108,541	2,171,798

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
5280-2330-0000	Airstrip Maintenance	7,150	7,865	8,600	8,858
5320-2330-0000	Bus Shelters Repairs & Maint	500	515	530	546
5400-2330-0000	Street Lighting	38,000	39,640	41,329	42,569
5420-2265-0000	Road Safety Officer Exps	25,000	26,000	26,910	27,771
5420-2330-0000	Trees - Repairs & Maint	23,000	24,190	25,416	26,178
5425-2330-0000	Drainage R&M	60,000	62,300	64,669	66,609
5425-2331-0000	Levees R&M	10,000	10,800	11,624	11,973
	Sub-Total Expenses	163,650	171,310	179,079	184,505
	CARAVAN PARK				
5540-1150-0000	Caravan Park - Rent	75,000	78,008	81,113	83,547
5540-1170-0000	Caravan Park - Washing Machine	1,500	1,545	1,591	1,639
	Sub-Total Income	76,500	79,553	82,705	85,186
5540-2245-0000	Caravan Park - Insurance	1,864	2,020	2,181	2,246
5540-2255-0000	Caravan Park - Electricity Charges	13,000	13,890	14,807	15,251
5540-2275-0000	Caravan Park - Rates & Water Charges	8,500	9,255	10,033	10,334
5540-2290-0000	Caravan Park - Caretakers Fee	35,000	38,050	39,192	40,367
5540-2330-0000	Caravan Park - Repairs & Maint	18,600	20,158	21,763	22,416
	Sub-Total Expenses	76,964	83,373	87,974	90,613
	TOURISM & AREA PROMOTION				
5560-2070-0000	Tourism - Delegates Expenses	2,000	2,260	2,528	2,604
5560-2265-0000	Tourism - Memberships	25,900	27,177	28,992	29,862
5560-2305-0000	Tourism - Advertising	5,000	6,150	6,835	7,040
5560-2308-0000	Tourism - Printing	5,000	5,150	5,305	5,464
5560-2315-0000	Tourism - Promotional Material	3,000	3,090	3,183	3,278
5560-2330-0000	Tourism - Product Development	40,000	41,200	42,436	43,709
5560-2350-0000	Economic Development Promotion	8,000	8,240	8,487	8,742
5560-2355-0000	Tourism - Visitor Information Centre	2,600	2,678	2,758	2,841
5560-2360-0000	Tourism - Other Expenses	1,000	1,030	1,061	1,093
	Sub-Total Expenses	92,500	96,975	101,584	104,632
	REAL ESTATE DEVELOPMENT				
5580-2330-0000	Real Estate for Sale - General Expenses	4,000	4,220	4,447	4,580
5580-2375-0000	Real Estate for Sale - Rates & Water	9,000	9,270	9,548	9,835

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
	Sub-Total Expenses	13,000	13,490	13,995	14,415
	PRIVATE & OTHER WORKS				
5662-1125-0000	Private Works Minor	40,000	41,200	42,436	43,709
5662-2375-0000	Private Works Expense	35,000	36,050	37,132	38,245
	Net Result Surplus/(Deficit)	5,000	5,150	5,305	5,464
	OFFICES & LEASES				
5664-1345-0000	Offices & Leases - Income	8,500	8,755	9,018	9,288
5664-2245-0000	Offices & Leases - Insurance	1,173	1,258	1,346	1,386
5664-2275-0000	Offices & Leases - Rates & Water	15,000	15,850	16,726	17,227
5664-2330-0000	Offices & Leases - Repairs & Maintenance	6,050	6,432	6,874	7,081
	Sub-Total Expenses	22,223	23,540	24,946	25,694
	LOCKHART MEMORIAL HALL				
5667-1901-0000	Lockhart Memorial Hall - Hire Income	1,000	1,030	1,061	1,093
5667-2245-0000	Lockhart Memorial Hall - Insurance	3,974	4,143	4,318	4,447
5667-2275-0000	Lockhart Memorial Hall - Rates & Water Charges	1,250	1,338	1,428	1,470
5667-2330-0000	Lockhart Memorial Hall - Repairs & Maint	3,000	3,190	3,386	3,487
5667-2335-0000	Lockhart Memorial Hall - Electricity	1,500	1,645	1,794	1,848
	Sub-Total Expenses	9,724	10,316	10,925	11,253
	THE ROCK MEDICAL CENTRE				
5670-1901-0000	The Rock Med Centre - Rent	14,400	15,082	15,734	16,206
5670-2245-0000	The Rock Med Centre - Insurance	3,656	3,816	3,980	4,100
5670-2275-0000	The Rock Med Centre - Rates & Water Charges	2,000	2,160	2,325	2,395
5670-2300-0000	The Rock Med Centre - Repairs & Maint	4,000	4,220	4,447	4,580
	Sub-Total Expenses	9,656	10,196	10,752	11,074
	VALMAR GROUP HOME				
5675-1900-0000	Premises - Rent	20,800	21,674	22,324	22,994
5675-2245-0000	Premises - Insurance	4,603	4,791	4,985	5,134
5675-2256-0000	Premises - Electricity	400	412	424	437
5675-2275-0000	Premises - Rates & Water Charges	1,600	1,648	1,697	1,748
5675-2300-0000	Premises - Repairs & Maint	4,000	4,320	4,650	4,789
	Sub-Total Expenses	10,603	11,171	11,756	12,109

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
Total Operating Income		13,292,334	11,646,862	12,138,539	12,489,677
Total Operating Expenditure		13,786,495	12,100,697	12,575,684	12,902,325
Net Operating Surplus/(Deficit)		(494,161)	(453,836)	(437,145)	(412,649)
CAPITAL WORKS, ACQUISITION & SALE OF ASSETS					
	TRANSPORT				
5040-4600-0000	Regional Roads	807,000	827,175	847,854	869,051
5065-4600-0000	Rural Roads Sealed	730,000	748,250	766,956	786,130
5110-4600-0000	Unsealed Rural Roads	-	-	-	-
5066-4600-0000	Reseals	400,000	410,000	420,250	430,756
5260-4600-0000	Footpath Construction	-	-	-	-
5265-4600-0000	Kerb & Gutter	5,000	5,125	5,253	5,384
	Sub-Total Roads Capital Expenses	1,942,000	1,990,550	2,040,314	2,091,322
	CAPITAL WORKS & ACQUISITIONS				
1490-3289-0000	Real Estate & Other Deferred Debtors	13,000	13,000	13,000	6,000
5490-4900-0000	Asset Sales - Plant & Equipment	746,000	746,000	746,000	746,000
	Sub-Total Other Capital Income	759,000	772,000	772,000	765,000
1020-4605-0000	Computer/Office Equipment Upgrades	25,000	75,625	77,516	79,454
1060-4605-0000	Energy Savings Plan	80,000	42,000	2,050	2,101
1490-5100-0000	Loans - Repayments (Principal) Admin Building	57,160	61,675	66,548	58,207
1490-5105-0000	Loans - Repayments (Principal) Swimming Pools	89,945	93,532	97,263	101,141
3060-4600-0000	New/Replace Street Bins - The Rock	87,000	89,175	91,404	93,689
3180-4600-0000	Cemetery rectification	20,000	20,500	21,013	21,538
3680-4600-0000	Parks & Facilities Improvements	15,000	15,375	15,759	16,153
5540-4600-0000	Caravan Park - Capital Improvements	10,000	10,250	10,506	10,769
5490-4600-0000	Plant & Equipment Acquisitions - Nett	1,471,400	1,508,185	1,540,890	1,579,412
	Sub-Total Other Capital Expenses	1,855,505	1,903,317	1,909,949	1,949,464

GENERAL FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
MOVEMENTS IN RESTRICTED ASSESTS					
1490-1716-0000	Transfer from:Infrastructure Reserve General	80,000	-	-	-
1490-1716-0001	Transfer from:Infrastructure Reserve General	35,000	-	-	-
1490-1716-0002	Transfer from:Infrastructure Reserve General	7,000	-	-	-
1490-1715-0000	Transfer from:Election Reserve	-	35,000	-	-
	Total Transfers from Reserves	122,000	35,000	-	-
1490-2704-0000	Transfer to:Plant Reserve	-	-	-	-
1490-2715-0000	Transfer to:Future Election Expenses	12,000	12,000	14,000	14,000
1490-2728-0000	Transfer to:S7.12 Reserve	35,000	35,000	35,000	35,000
	Total Transfers to Reserves	47,000	47,000	49,000	49,000
1060-1550-0000	Amounts Payable By Other Fund	110,000	112,000	114,000	114,000
	Sub Total NET Surplus/(Deficit)	(3,372,666)	(3,527,703)	(3,603,318)	(3,677,206)
	Add Back Depreciation	3,300,000	3,465,981	3,638,282	3,711,047
	Budget Surplus/(Deficit)	(72,666)	(61,721)	34,964	33,842

SEWER FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
8405-1010-0000	Sewer Residential	425,000	458,471	473,449	490,020
8405-1020-0000	Sewer Residential Vacant	31,000	33,114	34,267	35,466
8405-1025-0000	Sewer Non-Residential	97,000	100,514	104,151	107,796
8405-1060-0000	Sewer Non-Residential Vacant	9,000	10,351	10,715	11,090
8405-1100-0000	Treated Effluent Water-Lockhart	3,000	3,000	3,000	3,105
8405-1200-0000	Sewer Interest On Investments	1,000	1,000	1,000	1,000
8405-1220-0000	Sewer Interest on Rates	2,300	2,300	2,300	2,300
8405-1310-0000	Sewer Connection Fees	25,000	25,000	25,000	25,000
8405-1410-0000	Sewer Pensioner Rebate	9,695	9,695	9,695	9,695
	Total Operating Income	602,995	643,445	663,576	685,472
Operating Expenditure					
8405-2000-0000	Sewer Salaries	100,000	102,244	104,533	106,624
8405-2007-0000	Sewer Superannuation	11,000	11,819	12,666	12,919
8405-2009-0000	Sewer Workers Comp Insurance	2,000	2,000	2,000	2,040
8405-2070-0000	Sewer Training	2,200	2,300	2,400	2,448
8405-2110-0000	Sewer Interest - Loans	31,547	29,916	28,221	26,458
8405-2220-0000	Sewer Consultants	25,000	25,000	25,000	25,500
8405-2245-0000	Sewer Insurances	1,542	1,742	1,942	1,981
8405-2255-0000	Sewer Treatment Works Electricity	32,000	33,000	34,000	34,680
8405-2260-0000	Sewer Telephone	1,700	1,700	1,700	1,734
8405-2275-0000	Sewer Rates & Water Charges	10,000	10,500	11,000	11,220
8405-2280-0000	Sewer Sundries	2,000	2,100	2,200	2,244
8405-2300-0000	Sewer Pensioner Rebate Exp	16,578	16,578	16,578	16,910
8405-2330-0000	Effluent Reuse R&M	16,000	16,500	17,000	17,340
8405-2331-0000	Sewer Mains R&M	75,000	76,000	77,000	78,540
8405-2332-0000	Sewer Pump Stations R&M	7,000	8,000	9,000	9,180
8405-2333-0000	Sewer Treatment Works R&M	35,000	37,000	39,000	39,780
8405-2900-0000	Sewer Depreciation	275,000	283,000	291,000	296,820
Total Operating Expenditure		659,399	659,399	675,240	686,418
Operating Surplus/(Deficit)		(56,404)	(15,954)	(11,663)	(946)

SEWER FUND - INCOME & EXPENDITURE		2023/24 Operational Plan Estimates	2024/2026 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2024/25 Estimates Year 2	2025/26 Estimates Year 3	2026/27 Estimates Year 4
Capital Income					
8405-1230-0000	Sewer Expansion Loan	-	-	-	-
Capital Renewals					
8405-4600-0000	Sewer Capital Renewals	90,000	98,000	107,000	107,000
8405-5100-0000	Sewer Loans - Repayments (Principals)	40,884	42,514	44,210	45,973
		130,884	140,514	151,210	152,973
Transfer from Reserves (Income)					
8405-1701-0000	Tfr From Sewer Infrastructure Reserve	17,500	-	-	-
Transfer to Reserves (Expenditure)					
8405-2701-0000	Tfr To Sewer Infrastructure Reserve	-	-	-	14,000
Internal Expenditure					
8405-2450-0000	Administration Expenses	55,000	56,000	57,000	57,000
8405-2460-0000	Technical Staff Services	55,000	56,000	57,000	57,000
		110,000	112,000	114,000	114,000
	Add back Depreciation Expense (non-cash)	275,000	283,000	291,000	296,820
Net Surplus/(Deficit)		11,044	14,532	14,127	14,901

PART 2: STATEMENT OF REVENUE POLICY

RATES

Rates and Charges can be paid by either quarterly instalments or a single instalment. The 2023/2024 due dates for these instalments are as follows:

1st instalment or Payment in Full – 31 August 2023

2nd instalment – 30 November 2023

3rd instalment – 28 February 2024

4th instalment – 31 May 2024

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 2023/2024 financial year has been announced at 3.7%.

The Draft Operational Plan has been prepared on the basis of Council applying the full 3.7% rate peg. Whilst Council is limited to increasing its General Rates Income by rate peg, 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 three years. Therefore, every three years there is a redistribution of the rate burden based on the relative change in an individual ratepayer's property value. The NSW Valuer Generals office had provided new valuations that took effect from 1 July 2022, therefore each ratepayer's 2023/24 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 2023/2024 rates have been determined using property values with a Base Date of 1st July 2022.

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 2023 to 30 June 2024 (inclusive) will be 9.0% 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 273 properties that receive a pensioner concession on their rates. Pensioner concessions are expected to total \$79,606 in 2023/2024. The 55% pensioner subsidy received from the NSW Government will amount to approximately \$43,783 with the remaining \$35,823 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.

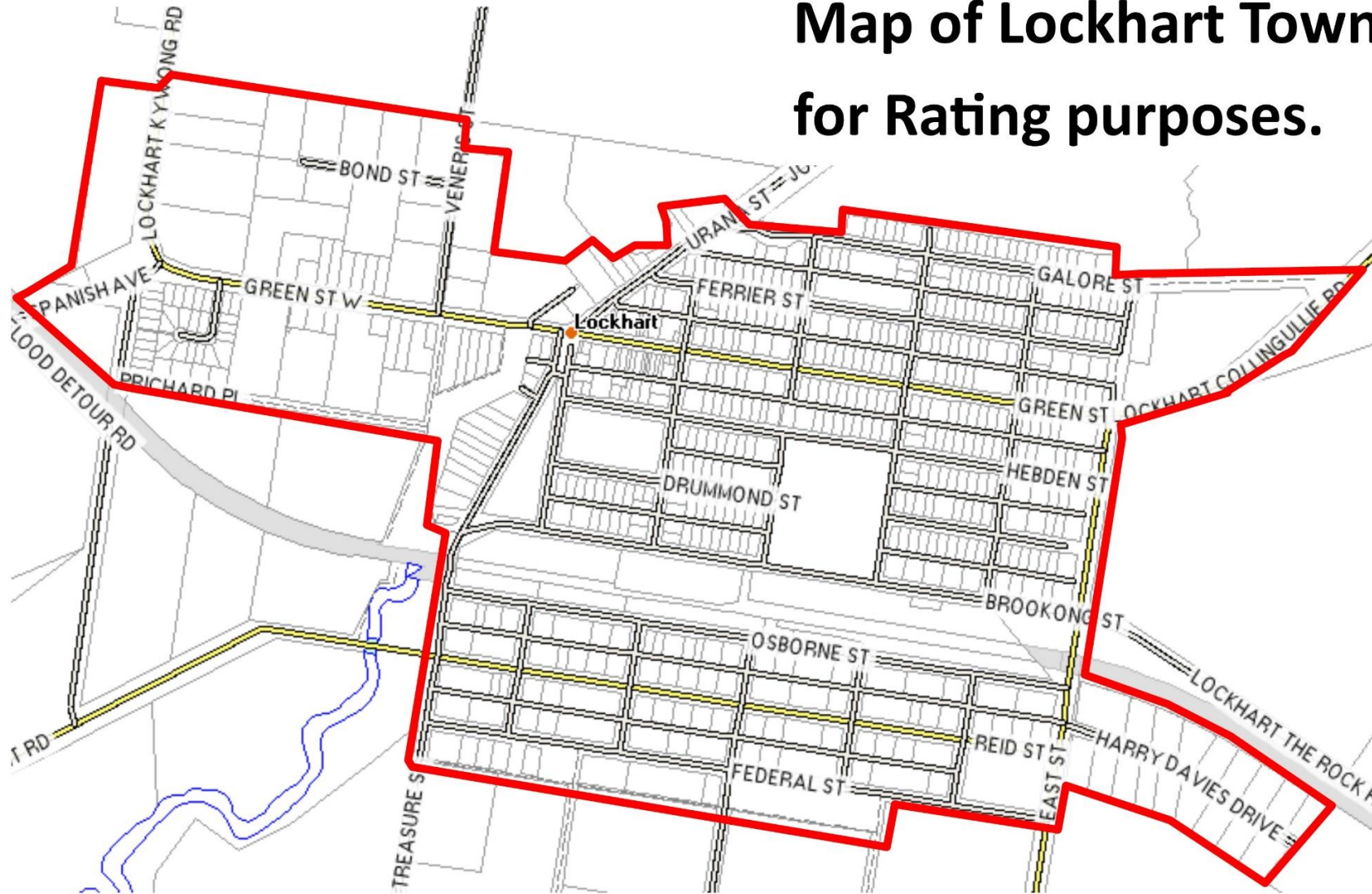


Diagram 2

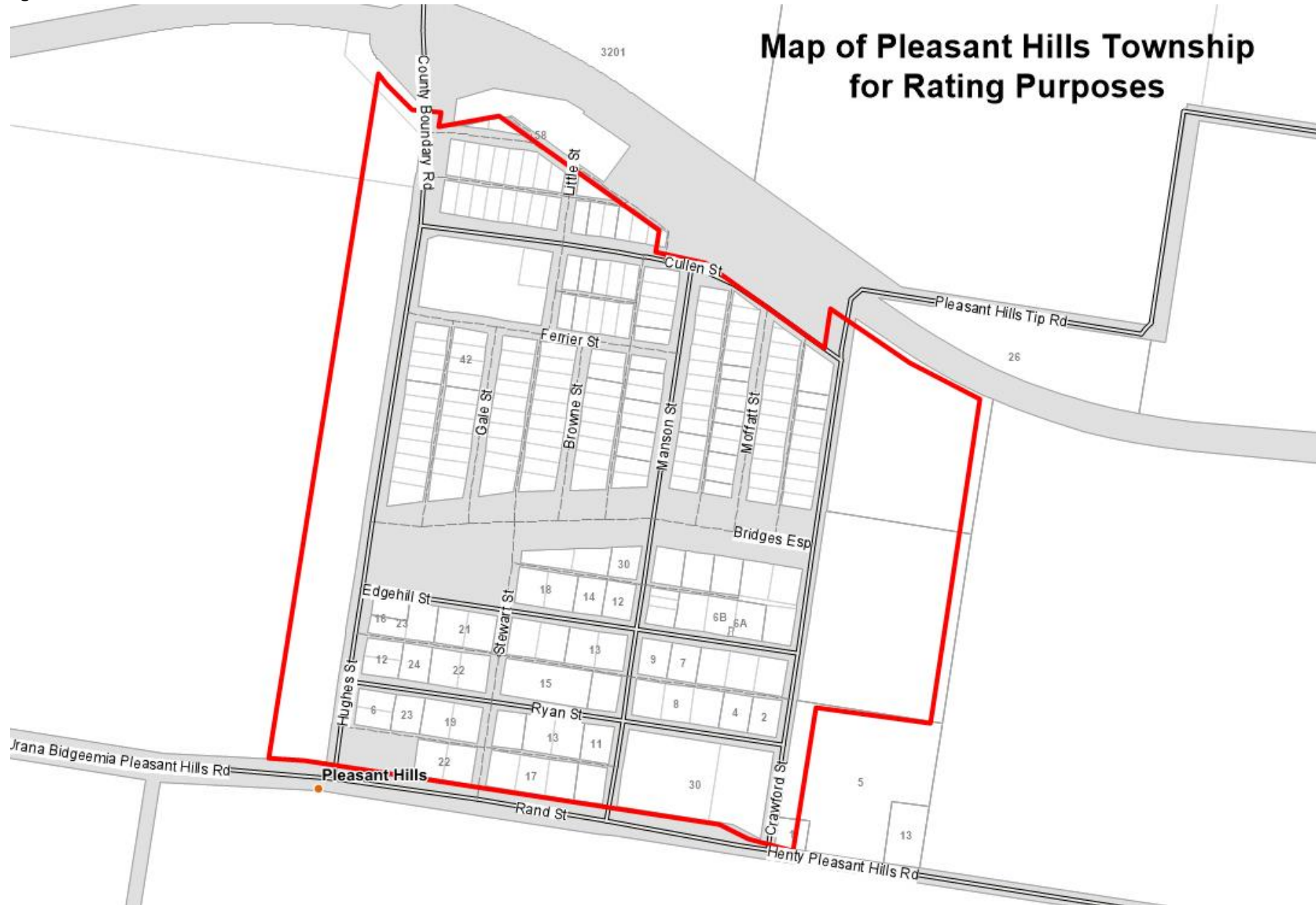


**Map of
The Rock
Town for
Rating
purposes.**

Map of Yerong Creek Town for Rating purposes.



Diagram 4



Proposed Rating Structure 2023-24

<i>Proposed Rating Structure 2023-24</i>								Rate Peg Increase	3.7%
<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	1,122	\$2,466,125,880	0%	0	0.089790	0	2,214,334	\$2,214,334
Residential	2	96	\$1,076,430	28%	40	0.923995	3,840	9,946	\$13,786
Residential - Rural	4	102	\$23,421,000	11%	50	0.178817	5,100	41,881	\$46,981
Residential - Lockhart	5	463	\$33,830,900	19%	75	0.439805	34,725	148,790	\$183,515
Residential - The Rock	6	420	\$42,926,160	18%	75	0.329111	31,500	141,275	\$172,775
Residential - Yerong Ck	7	95	\$2,709,930	34%	80	0.551031	7,600	14,933	\$22,533
Business	8	47	\$830,560	25%	120	2.034880	5,640	16,901	\$22,541
Mining	9				150	1.800000	0	0	\$0
Business - Lockhart	10	110	\$5,504,660	27%	150	0.792006	16,500	43,597	\$60,097
Business - The Rock	11	42	\$4,178,640	20%	130	0.530457	5,460	22,166	\$27,626
Business - Yerong Ck	12	15	\$346,360	12%	50	1.610282	750	5,577	\$6,327
Total Ordinary Rates		2,512	\$2,580,950,520				111,115	2,659,399	\$2,770,515

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 2023/2024 financial year:

RESIDENTIAL WITH DWELLING

Lockhart - An annual sewerage availability charge of **\$575.00** 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 **\$575.00** 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 **\$575.00** 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 **\$295.00** 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 **\$295.00** 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 **\$295.00** 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	\$1.41
	Access Fee	\$295.00
	Minimum	\$575.00
	Vacant	\$295.00

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	\$295.00
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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 2023/2024 financial year:

Domestic Waste Management Service Charge:

- **\$423.00** 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:

- **\$59.00** 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 \$423, 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 2023/2024 financial year:

Waste Management Charge:

- **\$423.00** 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:

- **\$59.00** 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:

- **\$59.00** 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 \$423, 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 FY24						
		No.	Price	Increase	Expenses	Income
	Revenue					
3060-1000	Domestic Waste Management Charge - Residential	987	423.00	1.9%		417,501
3060-1010	Domestic Waste Management Charge - Vacant	200	59.00	1.7%		11,800
3060-1020	Domestic Waste Management Charge - Additional Services	92	140.00	2.1%		12,880
3060-1030	Non-Residential Management Charge - Business	116	423.00	1.9%		49,068
3060-1015	Non-Residential Management Charge - Vacant	60	59.00	1.7%		3,540
3060-1040	Non-Residential Management Charge - Additional Services	202	140.00	2.1%		28,280
3060-1070	Tip Availability Charge	379	59.00	1.7%		22,361
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 Management Combined					19,500
3060-1415	CDS Share Funding Recycling					8,000
	Expenditure					
3060-2000	Waste Management - Salaries				163,000	
3060-2007	Waste Management - Superannuation				17,930	
3060-2280	Waste Management - Other				5,000	
3060-2281	Kerbside Pickup				30,000	
3060-2300	Less Pensioner Abandoned -Waste Management Combined				33,156	
3060-2302	Recycling Expenses - Kurrajong				14,000	
3060-2304	Waste Management Collection Charges - Cleanaway				170,000	
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				534,386	
	TOTAL REVENUE					631,430
	BUDGET SURPLUS/(DEFICIT)					97,044

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 Rates FY24</u>	<u>Unit</u>
Weed spray	\$97	per Hour
Small-Medium Truck	\$103	per Hour
Gravel Truck	\$136	per Hour
Dog Trailer/Plant Trailer	\$53	per Hour
Water Tanker (inc. water)	\$136	per Hour
Tractor with Implement	\$113	per Hour
Self Propelled Vibrating Roller	\$150	per Hour
Large Grader	\$170	per Hour
Backhoe/Small Loader	\$126	per Hour
Large Loader	\$160	per Hour
Traxcavator	\$175	per Hour
Jetpatcher – Travelling time	\$175	per Hour
Jetpatcher – Single Coat	\$4.50	per square metre
Jetpatcher – Double Coat	\$6.60	per square metre
Minor Plant (with Operator)	\$95	per Hour
Engineering Supervision (labour/travel)	\$150	per Hour
Labour Only	\$73	per Hour
Overtime Surcharge	\$68	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.

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 anticipated to be completed in the 2023/24 financial year.

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).

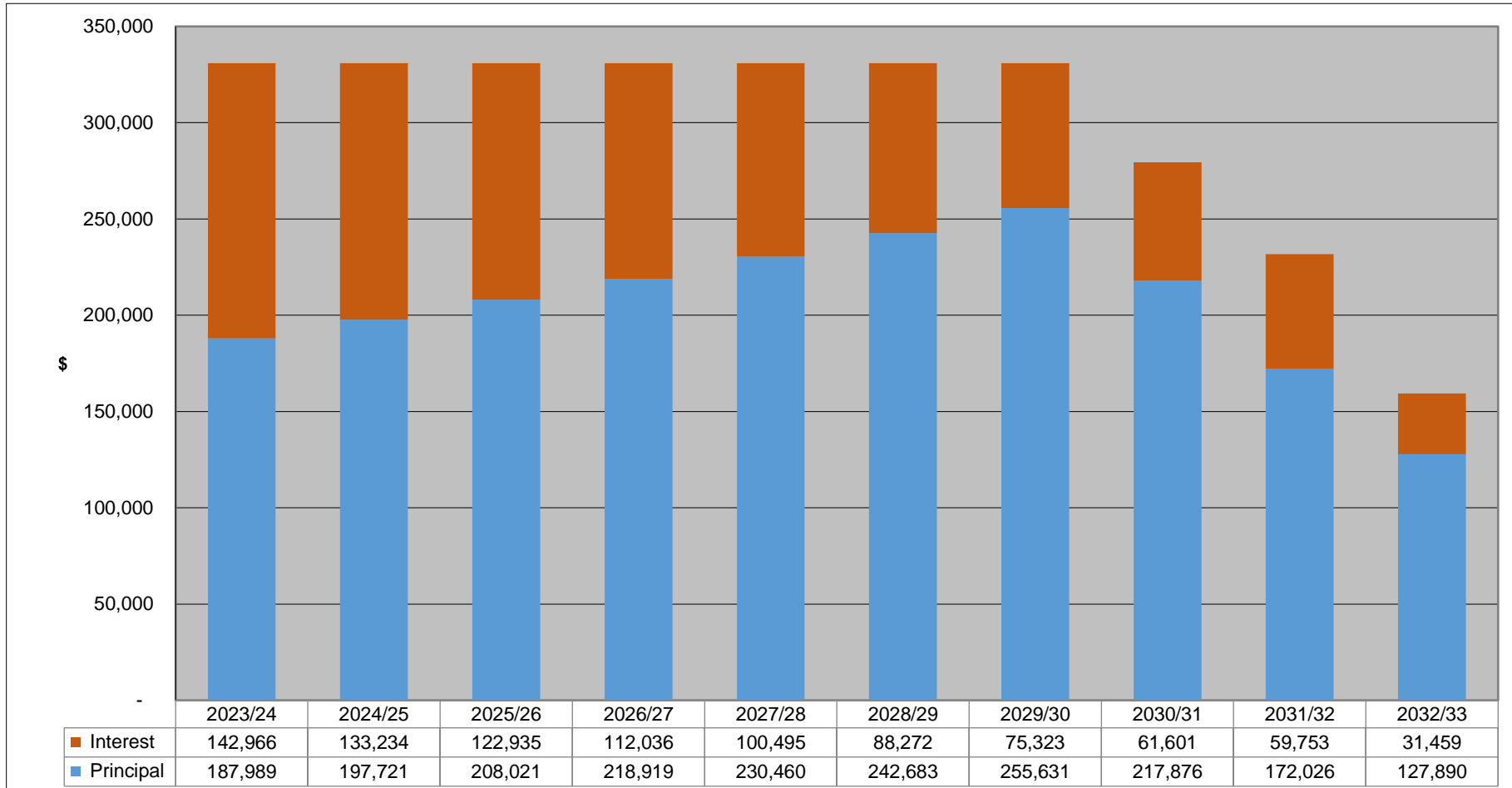
Council does not intend to borrow funds in General Fund for 2023/2024 financial year.

SUMMARY ROADS WORKS BUDGET 2023-2024				
	OPEX		CAPEX	
Regional Roads	\$ 300,000	5040-2330-0000	\$ 807,000	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	\$ 730,000	5065-4600-0000
Rural Sealed Rds - Patching	\$ 450,000	5065-2335-0000	\$ 400,000	5065-4600-0000
Local Unsealed Roads				
Rural Unsealed Rds	\$ 584,250	5100-2330-0000	\$ -	5110-4600-0000
Disaster Recovery Grants	\$ 2,000,000	5120-2370-0000		
Footpath / Kerb & Gutter	\$ 20,000	5260-2330-0000	\$ 5,000	5265-4600-0000
Culverts	\$ 50,000	5100-2331-0000		
Street Cleaning	\$ 40,000	5425-2332-0000		
Roads - Mowing & Other	\$ 85,000	5015-2330-0000		
Total Repairs & Maintenance/OPEX	\$ 3,929,250		\$ 1,942,000	Total Renewal/CAPEX

PROJECTED LOAN REPAYMENTS

CONSOLIDATED FUNDS - PRINCIPAL & INTEREST

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



PLANT & VEHICLE REPLACEMENT PROGRAM 2023/24

	Description	LSC Officer/Department	Plant No.	Estimated Purchase Price	Estimated Sale Price	Nett Cost
2023-24	General Fund					
5490-4600-0001	Forklift	Depot	1346	55,000	10,000	45,000
5490-4600-0001	SUV or Dual Cab Ute	Pool Car	New	50,000		50,000
5490-4600-0001	Light Truck	Mechanic	1817	120,000	40,000	80,000
5490-4600-0001	Light Truck	Parks & Facilities	1674	90,000	22,000	68,000
5490-4600-0001	Utility + Tipping Trailer	Parks & Facilities	1815	52,000	22,000	30,000
5490-4600-0001	Spray unit - Demountable	Parks & Facilities	1249	13,000	5,000	8,000
5490-4600-0001	Pray Unit - Demountable	Parks & Facilities	New	15,000	0	15,000
5490-4600-0001	XCab Utility 4wd Alloy Tray	Waste Management - Tips 2nd vehicle	New88	44,000	0	44,000
5490-4600-0001	Trommel Screen-FOGO	Waste Management	New	0	0	0
5490-4600-0001	Compost Turner	Waste Management	New	70,000	0	70,000
5490-4600-0001	Tractor	Waste Management	1943	30,000	0	30,000
5490-4600-0001	Jetpatcher	Works	1730	400,000	120,000	280,000
5490-4600-0001	Light Truck	Works	1521	60,000	22,000	38,000
5490-4600-0001	Excavator	Works	2158	150,000	130,000	20,000
5490-4600-0001	Plant Attachment Trailer	Works	New	10,000	0	10,000
5490-4600-0001	Light Truck	Works	1987	150,000	0	150,000
5490-4600-0001	Water Tanker	Works	2002	0	50,000	-50,000
5490-4600-0001	Xcab Utility 4wd Alloy Tray	Works Jetpatcher Support Vehicle	New29	44,000	15,000	29,000
5490-4600-0001	Vehicle	Works Manager	2110	59,400	35,000	24,400
5490-4600-0001	4WD Dual Cab + Tray	Works Officer	2206	50,000	25,000	25,000
5490-4600-0001	Slasher for 2065	Works/Parks & Facilities	New	9,000	0	9,000
5490-4600-0001	Pugmill	Works Sale, not replacing			250,000	-250,000
			Total:	1,471,400	746,000	725,400

Section 356 Contributions	2023-24 SUBSIDIES
Pleasant Hills Community Hotel	\$ 6,000
Seniors Citizens Week Donations	\$ 600
Australia Day Hosting Committee Contribution	\$ 3,500
Lions Club Lockhart - Recycling	\$ 3,200
Unallocated for requests during year	\$ 38,700
1020-2308	\$ 52,000

Subsidies to Public Hall & Museum Management Committees

Bidgeemia Public Hall	\$ 2,100
Lockhart & District Historical Museum	\$ 3,700
Milbrulong Public Hall	\$ 2,100
Pleasant Hills Public Hall	\$ 4,200
The Rock Public Hall & Museum	\$ 7,000
Urangeline Peace Hall	\$ 2,100
Yerong Creek Public Hall	\$ 4,500
3600-2265	\$ 25,700

Subsidies to Recreation Reserve & Showground Management Committees

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