



Image Credentials: Matt Beaver

# DRAFT BUDGET ESTIMATES

**Operational Plan Budget 2024 – 2025**

**Delivery Program Budget 2026 – 2028**

<b>CONTENTS</b>	Page(s)
<b>PART 1: BUDGET ESTIMATES</b>	
Budget Summary - Consolidated General & Sewer Funds	3
Budget Summary - General Fund	4
Budget Summary - Sewer Fund	5
Income & Expenditure - General Fund	6 -17
Capital Works, Purchase & Sale of Assets - General Fund	17
Movement in Restricted Assets - General Fund	18
Income & Expenditure - Sewer Fund	19
Capital Works, Purchase & Sale of Assets - Sewer Fund	20
Movement in Restricted Assets - Sewer Fund	20
<b>PART 2: STATEMENT OF REVENUE POLICY</b>	
Rates	22 - 29
Sewerage Fees & Charges	30
Waste Management	31 -33
Private Works Charges	34
<b>PART 3: BUSINESS ACTIVITIES, THEMES &amp; STRATEGIES</b>	
Business Activities to be undertaken by Council	36 - 39
Borrowings	39
Roads Works Budget	40
Projected Loan Repayments	41
Asset Replacement Program	42
Subsidies to Recreation Ground Management Committees	43
Subsidies to Hall & Other Management Committees	43
Section 356 – LG Act – Can Council Financially Assist Others	44

BUDGET SUMMARY - CONSOLIDATED GENERAL & SEWER FUNDS	2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
<b>Income from Continuing Operations</b>				
Rates & Annual Charges	4,135,825	4,394,172	4,625,149	4,787,030
User Charges & Fees	611,500	617,598	623,863	629,633
Other Revenues	317,850	327,037	336,106	342,547
Grants & Contributions provided for Operating Purposes	7,192,300	7,466,213	7,710,371	7,874,263
Grants & Contributions provided for Capital Purposes	-	-	-	-
Interest & Investment Revenue	425,000	425,000	425,000	440,000
<b>Total Income from Continuing Operations</b>	<b>12,682,475</b>	<b>13,230,019</b>	<b>13,720,489</b>	<b>14,073,473</b>
<b>Expenses from Continuing Operations</b>				
Employee Benefits & On-Costs	4,315,760	4,535,686	4,749,831	4,873,795
Borrowing Costs	133,232	122,935	112,035	100,495
Materials & Contracts	4,242,640	4,276,025	4,503,931	4,687,046
Depreciation & Amortisation	5,303,000	5,511,881	5,727,780	5,842,335
Other Expenses	712,976	723,821	734,781	745,061
<b>Total Expenses from Continuing Operations</b>	<b>14,707,608</b>	<b>15,170,348</b>	<b>15,828,358</b>	<b>16,248,732</b>
<b>Net Operating Profit /(Loss) for the Year</b>	<b>(2,025,133)</b>	<b>(1,940,329)</b>	<b>(2,107,869)</b>	<b>(2,175,260)</b>
<b>Capital (Balance Sheet) and Reserve Movements</b>				
Capital Expenditure	3,788,000	4,477,700	3,395,000	3,592,000
Loan Repayments (External)	201,449	211,899	222,953	234,654
Proceeds from Sale of intangible & tangible Assets	417,000	555,000	296,000	315,000
Deferred Debtors and Advances received (External)	9,000	9,000	9,000	2,000
Net Transfers (to)/from Reserves	299,000	568,000	293,000	140,000
<b>Total Capital (Balance Sheet) and Reserve Movements</b>	<b>3,264,449</b>	<b>3,557,599</b>	<b>3,605,953</b>	<b>3,649,654</b>
<b>Net Result (including Depreciation &amp; Other non-cash items)</b>	<b>(5,289,582)</b>	<b>(5,497,928)</b>	<b>(5,713,822)</b>	<b>(5,824,914)</b>
Add back Depreciation Expense (non-cash)	5,303,000	5,511,881	5,727,780	5,842,335
<b>Cash Budget Surplus/(Deficit)</b>	<b>13,418</b>	<b>13,953</b>	<b>13,958</b>	<b>17,422</b>

BUDGET SUMMARY - GENERAL FUND	2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
<b>Income from Continuing Operations</b>				
Rates & Annual Charges	3,547,425	3,786,322	3,997,168	4,137,069
User Charges & Fees	608,500	614,598	620,863	626,528
Other Revenues	272,850	282,037	291,106	297,547
Grants & Contributions provided for Operating Purposes	7,182,500	7,456,413	7,700,571	7,864,463
Grants & Contributions provided for Capital Purposes	-	-	-	-
Interest & Investment Revenue	351,000	351,000	351,000	366,000
<b>Total Income from Continuing Operations</b>	<b>11,962,275</b>	<b>12,490,369</b>	<b>12,960,707</b>	<b>13,291,607</b>
<b>Expenses from Continuing Operations</b>				
Employee Benefits & On-Costs	4,200,060	4,416,823	4,627,732	4,749,254
Borrowing Costs	103,316	94,714	85,578	75,871
Materials & Contracts	3,849,140	3,901,225	4,122,831	4,300,924
Depreciation & Amortisation	5,045,000	5,245,881	5,453,780	5,562,855
Other Expenses	712,976	723,821	734,781	745,061
<b>Total Expenses from Continuing Operations</b>	<b>13,910,492</b>	<b>14,382,464</b>	<b>15,024,702</b>	<b>15,433,965</b>
<b>Net Operating Profit /(Loss) for the Year</b>	<b>(1,948,217)</b>	<b>(1,892,095)</b>	<b>(2,063,995)</b>	<b>(2,142,359)</b>
<b>Capital (Balance Sheet) and Reserve Movements</b>				
Capital Expenditure	3,695,000	4,376,700	3,285,000	3,482,000
Loan Repayments (External)	158,935	167,689	176,980	186,848
Proceeds from Sale of intangible & tangible Assets	417,000	555,000	296,000	315,000
Deferred Debtors and Advances received (External)	9,000	9,000	9,000	2,000
Net Transfers (to)/from Reserves	336,000	633,000	226,000	59,000
<b>Total Capital (Balance Sheet) and Reserve Movements</b>	<b>3,091,935</b>	<b>3,347,389</b>	<b>3,382,980</b>	<b>3,410,848</b>
<b>Net Result (including Depreciation &amp; Other non-cash items)</b>	<b>(5,040,152)</b>	<b>(5,239,484)</b>	<b>(5,446,975)</b>	<b>(5,553,207)</b>
Add back Depreciation Expense (non-cash)	5,045,000	5,245,881	5,453,780	5,562,855
<b>Cash Budget Surplus/(Deficit)</b>	<b>4,848</b>	<b>6,397</b>	<b>6,805</b>	<b>9,649</b>

BUDGET SUMMARY - SEWER FUND	2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
<b>Income from Continuing Operations</b>				
Rates & Annual Charges	588,400	607,850	627,981	649,961
User Charges & Fees	3,000	3,000	3,000	3,105
Other Revenues	45,000	45,000	45,000	45,000
Grants & Contributions provided for Operating Purposes	9,800	9,800	9,800	9,800
Grants & Contributions provided for Capital Purposes	-	-	-	-
Interest & Investment Revenue	74,000	74,000	74,000	74,000
<b>Interest &amp; Investment Revenue</b>	<b>720,200</b>	<b>739,650</b>	<b>759,781</b>	<b>781,866</b>
<b>Expenses from Continuing Operations</b>				
Employee Benefits & On-Costs	115,700	118,863	122,099	124,541
Borrowing Costs	29,916	28,221	26,457	24,624
Materials & Contracts	393,500	374,800	381,100	386,122
Depreciation & Amortisation	258,000	266,000	274,000	279,480
<b>Total Expenses from Continuing Operations</b>	<b>797,116</b>	<b>787,884</b>	<b>803,656</b>	<b>814,767</b>
<b>Net Operating Profit /(Loss) for the Year</b>	<b>(76,916)</b>	<b>(48,234)</b>	<b>(43,874)</b>	<b>(32,901)</b>
<b>Capital (Balance Sheet) and Reserve Movements</b>				
Capital Expenditure	93,000	101,000	110,000	110,000
Loan Repayments (External)	42,514	44,210	45,973	47,806
Net Transfers (to)/from Reserves	37,000	65,000	67,000	81,000
<b>Total Capital (Balance Sheet) and Reserve Movements</b>	<b>172,514</b>	<b>210,210</b>	<b>222,973</b>	<b>238,806</b>
<b>Net Result (including Depreciation &amp; Other non-cash items)</b>	<b>(249,430)</b>	<b>(258,444)</b>	<b>(266,847)</b>	<b>(271,707)</b>
Add back Depreciation Expense (non-cash)	258,000	266,000	274,000	279,480
<b>Cash Budget Surplus/(Deficit)</b>	<b>8,570</b>	<b>7,556</b>	<b>7,153</b>	<b>7,773</b>

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
	<b>GOVERNANCE</b>				
0500-2010-0000	Councillors Travel Exp & Sustenance	7,500	7,825	8,160	8,405
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	29,500	31,385	32,327	33,296
0500-2230-0000	Councillors Fees	115,740	119,212	122,789	126,472
0500-2233-0000	Councillors Superannuation	16,000	17,580	19,307	19,887
0500-2235-0000	Delegates Expenses - Councillors	18,000	18,540	21,096	21,729
0500-2245-0000	Members Accident Insurance	30,000	31,400	32,842	33,827
0500-2285-0000	Election Expenses	36,700	-	-	-
0500-2295-0000	Sustenance, Meals - Council	1,000	1,030	1,061	1,093
0500-2355-0000	Memberships-LGNSW & Country Mayors Assoc	24,000	24,720	25,462	26,225
0500-2360-0000	Governance Other Exps	8,000	8,740	9,502	9,787
	<b>Sub-Total Expenses</b>	<b>300,440</b>	<b>274,852</b>	<b>287,398</b>	<b>296,020</b>
	<b>ADMINISTRATION</b>				
1020-1010-0000	Certificates - Section 603	8,500	8,755	9,018	9,288
1020-1020-0000	Sundry Admin Income GST	500	515	530	546
1020-1080-0000	Employees Contrib To Vehicle Exps	9,600	9,888	10,185	10,490
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	20,000	20,600	21,218	21,855
	<b>Sub-Total Income</b>	<b>55,350</b>	<b>57,011</b>	<b>58,721</b>	<b>60,482</b>
1020-2000-0000	Administration - Salaries & Allowances	1,310,000	1,385,350	1,457,246	1,503,878
1020-2007-0000	Administration - Superannuation	150,650	159,027	167,688	167,688
1020-2008-0000	Administration - Workers Comp Insurance	22,000	23,000	24,000	24,000
1020-2009-0000	Administration - FBT	40,000	40,000	40,000	40,000
1020-2010-0000	Administration - Travelling	30,000	30,000	30,000	30,000
1020-2035-0000	Contribution For Corporate Uniforms	6,250	6,250	6,250	6,250
1020-2070-0000	Training	60,000	60,000	60,000	60,000
1020-2075-0000	Delegates Expenses	18,000	18,000	18,000	18,000
1020-2090-0000	Membership - REROC & Joint Organisation	40,000	41,200	42,436	43,709
1020-2110-0000	Interest Expense - Loans Admin Building	37,500	32,628	27,371	21,698

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
1020-2115-0000	Interest Expense - Loans Swimming Pools	65,816	62,086	58,207	54,173
1020-2125-0000	Bank Charges	16,000	16,980	17,989	18,529
1020-2136-0000	Photocopying Supplies	3,000	3,090	3,183	3,278
1020-2137-0000	Photocopy Low Value Lease	30,700	32,621	34,600	35,638
1020-2138-0000	Photocopy Low Value Usage	2,000	2,060	2,122	2,185
1020-2200-0000	Audit Fees - External	73,500	77,705	82,036	84,497
1020-2205-0000	Audit Fees - Internal	53,000	55,590	58,258	60,005
1020-2210-0000	Bad & Doubtful Debts	3,000	3,090	3,183	3,278
1020-2220-0000	Consultants	150,000	110,000	100,000	103,000
1020-2225-0000	Legal Expenses	10,000	10,300	11,109	11,442
1020-2245-0000	Insurance Expense	175,000	185,250	192,808	198,592
1020-2246-0000	Insurance Claims Excess Expense	3,500	3,605	3,713	3,825
1020-2255-0000	Administration Building - Electricity	11,000	11,830	12,685	13,065
1020-2260-0000	Mobiles & Telephone Expenses	53,000	55,590	58,258	60,005
1020-2275-0000	Rates & Water Charges	3,000	3,190	3,386	3,487
1020-2305-0000	Advertising	4,000	4,120	4,244	4,371
1020-2308-0000	Section 356 Contributions	67,000	67,000	67,000	67,000
1020-2310-0000	Sundry Administration Expenses	15,000	15,450	15,914	16,391
1020-2311-0000	Valuer General Fees	25,000	25,750	26,523	27,318
1020-2315-0000	Postage	10,000	10,300	10,609	10,927
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	10,000	10,800	11,624	11,973
1020-2335-0000	Administration Building - Cleaning	15,000	15,450	15,914	16,391
1020-2345-0000	Grant Application Preparedness	25,000	25,000	25,000	25,000
1020-2346-0000	Mowing VPS & Other Council Land/Properties	8,000	8,240	8,487	8,742
1020-2355-0000	Subscriptions	14,000	14,420	14,853	15,298
1020-2360-0000	WHS Health Checks	6,000	6,680	6,880	7,087
1020-2370-0000	Website Fees/Charges	25,000	26,000	27,000	27,000
1020-2380-0000	Software Lic Expenses	165,000	172,950	182,139	187,603
1020-2390-0000	IT Support Expenses	68,000	69,000	70,000	70,000
1020-2385-0000	Recruitment Expenses	10,000	10,000	10,000	10,000
	<b>Sub-Total Expenses</b>	<b>2,860,916</b>	<b>2,937,412</b>	<b>3,039,355</b>	<b>3,104,828</b>

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
	<b>GENERAL RATES INCOME</b>				
1040-1000-0000	Farmland Rates	2,378,730	2,539,767	2,678,936	2,772,699
1040-1020-0000	Residential Rates	15,021	16,028	16,896	17,488
1040-1040-0000	Residential Rural Rates	50,588	53,993	56,937	58,930
1040-1080-0000	Residential Lockhart Rates	196,198	209,476	220,957	228,690
1040-1140-0000	Residential The Rock Rates	184,749	197,240	208,065	215,347
1040-1190-0000	Residential Yerong Creek Rates	24,817	26,465	27,885	28,861
1040-1050-0000	Business Rates	24,055	25,687	27,097	28,046
1040-1110-0000	Business Lockhart Rates	63,559	68,514	72,296	74,827
1040-1180-0000	Business The Rock Rates	29,473	31,976	33,696	34,875
1040-1200-0000	Business Yerong Creek Rates	6,747	7,133	7,526	7,789
		<b>2,973,937</b>	<b>3,176,278</b>	<b>3,350,292</b>	<b>3,467,552</b>
1040-1225-0000	Interest On Rates	13,000	13,000	13,000	13,000
1040-1231-0000	Interest On Investment	338,000	338,000	338,000	353,000
1040-1400-0000	Financial Assistance Grant - General Purpose	3,082,500	3,251,029	3,400,635	3,502,654
1040-1410-0000	Grants - Pensioner Rate Subsidy	17,000	17,510	18,035	18,576
1040-2300-0000	Less: Pension Aband Rates Residential	29,000	29,870	30,766	31,689
	<b>Total GENERAL REVENUE Income</b>	<b>3,421,500</b>	<b>3,589,669</b>	<b>3,738,904</b>	<b>3,855,541</b>
	<b>ENGINEERING &amp; WORKS</b>				
1060-1355-0000	Plant Hire Income	1,275,000	1,300,000	1,300,000	1,300,000
1060-1375-0000	Diesel Fuel Rebate	60,000	63,800	67,714	69,745
1080-1600-0000	Outdoor Staff - Oncost Recoveries	660,000	670,000	670,000	670,000
1060-1520-0000	Engineering - Other Income	7,500	7,600	7,600	7,600
	<b>Sub-Total Income</b>	<b>2,002,500</b>	<b>2,041,400</b>	<b>2,045,314</b>	<b>2,047,345</b>
1060-2000-0000	Engineering - Salaries & Allowances	548,000	578,753	608,019	627,476
1060-2007-0000	Engineering - Superannuation	63,000	66,224	69,558	69,558
1060-2008-0000	Engineering - Workers Comp Insurance	9,000	9,860	10,705	11,048
1060-2010-0000	Engineering - Travelling	30,000	30,500	31,000	31,000
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
1080-2001-0000	Outdoor Staff - Annual & LSL Leave	100,000	106,000	111,710	115,285



GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
1080-2005-0000	Outdoor Staff - Leave All Types	100,000	105,000	109,675	113,185
1080-2007-0000	Outdoor Staff - Superannuation	140,000	145,000	150,000	150,000
1080-2035-0000	Outdoor Staff - Safety Equipment PPE	22,000	22,000	22,000	22,000
1080-2040-0000	Outdoor Staff - Workers Comp Insurances	44,000	50,760	57,537	59,378
1080-2500-0000	Plant Running Expenses	1,100,000	1,143,000	1,187,290	1,222,909
	<b>Sub-Total Expenses</b>	<b>2,207,000</b>	<b>2,310,127</b>	<b>2,412,615</b>	<b>2,478,612</b>
	<b>DEPRECIATION</b>				
1490-2900-0000	Depreciation - Plant & Equipment	495,000	522,564	551,209	562,233
1490-2905-0000	Depreciation - Office Equipment	46,000	47,843	49,751	50,746
1490-2910-0000	Depreciation - Furniture & Fittings	7,000	7,433	7,883	8,041
1490-2915-0000	Depreciation - Buildings Non Specialised	110,000	114,110	118,359	120,726
1490-2920-0000	Depreciation - Buildings Specialised	365,000	378,570	392,599	400,451
1490-2925-0000	Depreciation - Structures	30,000	30,934	31,897	32,535
1490-2930-0000	Depreciation - Roads, Bridges, Footpaths	3,450,000	3,586,250	3,727,243	3,801,788
1490-2935-0000	Depreciation - Stormwater Drainage	32,000	32,853	33,730	34,405
1490-2945-0000	Depreciation - Open Spaces	325,000	334,078	343,415	350,283
1490-2950-0000	Depreciation - Swimming Pools	185,000	191,246	197,694	201,648
		<b>5,045,000</b>	<b>5,245,881</b>	<b>5,453,780</b>	<b>5,562,855</b>
	<b>FIRE PROTECTION</b>				
1540-2265-0000	NSW Rural Fire Service - Contribution	280,000	284,000	288,000	292,000
1540-2270-0000	Fire & Rescue NSW - Contribution	28,000	29,340	30,720	31,642
1540-2245-0000	Bush Fire Facilities - Insurance	7,500	8,075	8,717	8,979
1540-2275-0000	Bush Fire Facilities - Rates & Water Charges	3,000	3,490	3,895	4,012
1540-2346-0000	Bush Fire Facilities - Other Expenses	1,000	1,030	1,061	1,093
	<b>Sub-Total Expenses</b>	<b>319,500</b>	<b>325,935</b>	<b>332,393</b>	<b>337,725</b>
	<b>ANIMAL CONTROL</b>				
1560-1110-0000	Animal Control - Impounding Fees	4,500	4,500	4,500	4,500
1560-1130-0000	Animal Control - Registration Fees	1,500	1,500	1,500	1,500
1560-2270-0000	Animal Control - Expenses	1,500	1,545	1,591	1,639
	<b>Net Result Surplus/(Deficit)</b>	<b>4,500</b>	<b>4,455</b>	<b>4,409</b>	<b>4,361</b>

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
	<b>EMERGENCY SERVICES (SES)</b>				
1620-2275-0000	SES - Rates & Water Charges	2,000	2,460	2,934	3,022
1620-2290-0000	SES - Yearly Contributions	16,000	16,780	17,583	18,111
1620-2330-0000	SES - Working Expenses	1,500	1,545	1,591	1,639
	<b>Sub-Total Expenses</b>	<b>19,500</b>	<b>20,785</b>	<b>22,109</b>	<b>22,772</b>
	<b>ENVIRONMENTAL SERVICES</b>				
2020-1140-0000	Env Services - DA Fees	50,000	51,500	53,045	54,636
2020-1144-0000	Env Services - Subdivision Fees	3,000	3,090	3,183	3,278
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	8,000	8,240	8,487	8,742
2020-1170-0000	Env Services - Occupation Certificates	10,000	10,300	10,609	10,927
2020-1180-0000	Env Services - Applic to Install Plumb & Drain	7,500	7,725	7,957	8,195
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	25,000	25,750	26,523	27,318
2020-1405-0000	Env Services - S7.12 Contributions	50,000	50,000	50,000	50,000
	<b>Sub-Total Income</b>	<b>187,500</b>	<b>191,625</b>	<b>195,874</b>	<b>200,250</b>
2020-2000-0000	Env Services - Salaries & Allowances	395,000	416,288	436,455	450,422
2020-2007-0000	Env Services - Superannuation	45,425	47,428	49,499	49,499
2020-2008-0000	Env Services - Workers Comp Insurance	3,000	3,000	3,000	3,000
2020-2010-0000	Env Services - Travelling Expenses	25,000	25,000	25,000	25,000
2020-2275-0000	Env Services - Consultants	20,000	17,450	19,974	20,573
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
	<b>Sub-Total Expenses</b>	<b>497,925</b>	<b>519,351</b>	<b>544,818</b>	<b>559,711</b>
	<b>NOXIOUS WEEDS</b>				
2100-1400-0000	Noxious Weeds - Grants	55,500	59,165	62,940	64,828
2100-2000-0000	Noxious Weeds - Salaries	76,500	81,019	85,342	88,073
2100-2007-0000	Noxious Weeds - Superannuation	8,800	9,332	9,883	9,883
2100-2008-0000	Noxious Weeds - Workers Comp Insurance	1,500	1,500	1,500	1,500
2100-2070-0000	Noxious Weeds - Training Expenses	3,500	3,500	3,500	3,500

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
2100-2010-0000	Noxious Weeds - Travelling	4,000	4,000	4,000	4,000
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	39,000	42,170	45,435	46,798
	<b>Sub-Total Expenses</b>	<b>145,300</b>	<b>153,881</b>	<b>162,391</b>	<b>166,867</b>
	<b>OUT OF SCHOOL HOURS CARE</b>				
2560-1205-0000	OSHC - Customer Payments	135,000	135,000	135,000	135,000
2560-1405-0000	OSHC - Australian Government Operating Grant	27,000	27,000	27,000	27,000
	<b>Sub-Total Income</b>	<b>162,000</b>	<b>162,000</b>	<b>162,000</b>	<b>162,000</b>
2560-2000-0000	OSHC - Wages & Salaries	142,000	144,840	149,909	154,707
2560-2007-0000	OSHC - Superannuation	16,330	16,330	16,330	16,330
2560-2008-0000	OSHC - Workers Comp Insurance	1,800	1,800	1,800	1,800
2560-2370-0000	OSHC - Sundry Expenses	28,000	28,840	29,705	30,596
	<b>Sub-Total Expenses</b>	<b>188,130</b>	<b>191,810</b>	<b>197,745</b>	<b>203,433</b>
	<b>YOUTH SERVICES</b>				
2580-1400-0000	Grant - Youth Week	2,500	2,500	2,500	2,500
2580-2265-0000	Youth Activities	15,000	16,000	17,000	18,000
2600-2270-0000	KAB NSW - EnviroMentors	7,000	7,200	7,400	7,600
	<b>Sub-Total Expenses</b>	<b>22,000</b>	<b>23,200</b>	<b>24,400</b>	<b>25,600</b>
	<b>MAGNOLIA LODGE (Units 7 to 9)</b>				
2622-1345-0000	Magnolia Lodge - Rent	18,300	18,300	18,300	18,300
2622-2245-0000	Magnolia Lodge - Insurance	2,500	2,575	2,752	2,835
2622-2255-0000	Magnolia Lodge - Electricity	2,000	2,060	2,122	2,185
2622-2275-0000	Magnolia Lodge - Rate & Water Charges	4,000	4,320	4,650	4,789
2622-2330-0000	Magnolia Lodge - Repairs & Maint	4,500	4,835	5,180	5,335
	<b>Sub-Total Expenses</b>	<b>13,000</b>	<b>13,790</b>	<b>14,704</b>	<b>15,145</b>
	<b>COUNCIL HOUSING</b>				
3022-1345-0000	Dwellings - Rent	54,000	56,110	58,293	60,042
3022-2245-0000	Dwellings - Insurance	7,500	7,975	8,464	8,718
3022-2275-0000	Dwellings - Rates & Water Charges	6,000	6,430	6,873	7,079
3022-2330-0000	Dwellings - Repairs & Maint	6,000	7,180	7,645	7,875
	<b>Sub-Total Expenses</b>	<b>19,500</b>	<b>21,585</b>	<b>22,983</b>	<b>23,672</b>

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
	<b>YOUTH FLATS</b>				
3024-1346-0000	Youth Flats - Rents	18,000	18,740	19,502	20,087
3024-2275-0000	Youth Flats - Rates & Water Charges	4,500	4,835	5,180	5,335
3024-2285-0000	Youth Flats - Insurance	2,600	2,878	3,164	3,259
3024-2330-0000	Youth Flats - Repairs & Maint	7,000	7,460	7,934	8,172
	<b>Sub-Total Expenses</b>	<b>14,100</b>	<b>15,173</b>	<b>16,278</b>	<b>16,767</b>
	<b>DOMESTIC WASTE MANAGEMENT</b>				
3060-1000-0000	Domestic Waste Management Charge - Residential	438,240	466,149	494,268	511,567
3060-1010-0000	Domestic Waste Management Charge - Vacant	12,300	13,092	13,891	14,377
3060-1020-0000	Domestic Waste Management Charge - Add Services	14,162	15,048	15,939	16,497
3060-1030-0000	Non-Residential Management Charge - Business	51,480	54,783	58,113	60,147
3060-1015-0000	Non-Residential Management Charge - Vacant	3,629	3,863	4,100	4,243
3060-1040-0000	Non-Residential Management Charge - Add Services	30,368	32,300	34,247	35,446
3060-1070-0000	Tip Availability Charge	23,309	24,808	26,318	27,239
3060-1135-0000	Landfill Tipping Fees	32,000	32,960	33,949	34,967
3060-1136-0000	Sale of Scrap Metal	35,000	35,000	35,000	35,000
3060-1340-0000	Sale of Big Bins	2,500	2,575	2,652	2,732
3060-1410-0000	Pensioner Rebate - Waste Managemnt Combined	17,000	17,510	18,035	18,576
3060-1351-0000	CDS Share Funding Recycling	8,000	8,000	8,000	8,000
	<b>Sub-Total Income</b>	<b>667,988</b>	<b>706,088</b>	<b>744,513</b>	<b>768,792</b>
3060-2000-0000	Waste Management - Salaries	132,000	139,932	147,535	152,256
3060-2007-0000	Waste Management - Superannuation	15,180	16,148	17,149	17,149
3060-2275-0000	Landfill Sites - Rates Council Property	1,500	1,645	1,794	1,848
3060-2280-0000	Waste Management - Other	10,000	10,300	10,609	10,927
3060-2300-0000	Pensioner Abandoned Rates - Combined	33,000	33,990	35,010	36,060
3060-2302-0000	Recycling Expenses - Kurrajong	27,000	28,310	29,659	30,549
3060-2304-0000	Waste Management Collection Charges - Cleanaway	173,000	181,862	191,063	196,795
3060-2330-0000	Landfill Operating Expenses	122,000	67,860	73,896	76,113
	<b>Sub-Total Expenses</b>	<b>513,680</b>	<b>480,047</b>	<b>506,715</b>	<b>521,697</b>
	<b>PUBLIC CEMETERIES &amp; TOILETS</b>				
3180-1100-0000	Public Cemeteries	70,000	70,000	70,000	70,000
3180-2275-0000	Public Cemeteries - Rates & Water Charges	9,000	9,770	10,563	10,880

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
3180-2330-0000	Public Cemeteries - Repairs & Mntce	40,000	42,200	44,466	45,800
	<b>Sub-Total Expenses</b>	<b>49,000</b>	<b>51,970</b>	<b>55,029</b>	<b>56,680</b>
	<b>HERITAGE</b>				
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
	<b>Sub-Total Income</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
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
	<b>Sub-Total Expenses</b>	<b>23,000</b>	<b>23,690</b>	<b>24,401</b>	<b>25,133</b>
	<b>PUBLIC LIBRARIES</b>				
3520-1400-0000	Library - State Funding	72,000	72,000	72,000	72,000
3520-2000-0000	Library - Salaries & Wages	4,500	4,730	4,946	5,104
3520-2265-0000	Library - Contribution To R.R.L.	153,776	156,776	159,776	162,776
3520-2267-0000	Library - Local Priority Grant Exp	17,500	18,025	18,566	19,123
3520-2360-0000	Library - Other Expenses	2,000	2,160	2,325	2,395
	<b>Sub-Total Expenses</b>	<b>177,776</b>	<b>181,691</b>	<b>185,612</b>	<b>189,397</b>
	<b>MUSEUMS</b>				
3540-1403-0000	Museum - Advisor Grant	7,000	7,000	7,000	7,000
3540-1405-0000	Museum - Advisor Travel Grant	4,500	4,500	4,500	4,500
	<b>Sub-Total Income</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
3540-2270-0000	Museum - Advisor	14,000	14,420	14,853	15,298
3540-2271-0000	Museum - Advisor Travel	3,200	3,296	3,395	3,497
3540-2275-0000	Museum - Rates & Water Charges	1,800	1,954	2,113	2,176
3540-2330-0000	Museum - Other Exps & R&M	2,000	2,060	2,122	2,185
	<b>Sub-Total Expenses</b>	<b>21,000</b>	<b>21,730</b>	<b>22,482</b>	<b>23,156</b>
	<b>Net Result Surplus/(Deficit)</b>				
	<b>RECREATION, CULTURE &amp; AMENITIES</b>				
3600-2265-0000	Subsidies-Public Halls & Museums Mgt Committees	25,700	25,700	25,700	25,700
3600-2330-0000	Public Halls & Rec Grd Buildings - R&M	8,000	8,240	8,487	8,742
3620-2263-0000	Purchase SOTL Artworks	1,000	1,030	1,061	1,093
3680-2265-0000	Subsidies-Recreation Reserve & Showground Mgt Committees	85,000	85,000	85,000	85,000
3680-2331-0000	Public Amenities - Repairs & Maint	38,000	40,140	42,344	43,615

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
	<b>Sub-Total Expenses</b>	<b>157,700</b>	<b>160,110</b>	<b>162,592</b>	<b>164,149</b>
	<b>LOCKHART SWIMMING POOL</b>				
3644-2100-0000	Lockhart Pool - Contractor Payments	80,000	80,000	80,000	80,000
3644-2245-0000	Lockhart Pool - Insurance	22,000	23,160	24,355	25,085
3644-2255-0000	Lockhart Pool - Electricity	18,000	19,040	19,611	20,200
3644-2275-0000	Lockhart Pool - Rates & Water Charges	14,000	14,720	15,462	15,925
3644-2330-0000	Lockhart Pool - Repairs & Maint	33,000	34,990	37,040	38,151
	<b>Sub-Total Expenses</b>	<b>167,000</b>	<b>171,910</b>	<b>176,467</b>	<b>179,361</b>
	<b>THE ROCK SWIMMING POOL</b>				
3646-2100-0000	The Rock Pool - Contractor Payments	80,000	80,000	80,000	80,000
3646-2245-0000	The Rock Pool - Insurance	21,000	22,130	23,294	23,993
3646-2255-0000	The Rock Pool - Electricity	12,000	12,860	13,746	14,158
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
	<b>Sub-Total Expenses</b>	<b>153,500</b>	<b>158,105</b>	<b>162,848</b>	<b>165,334</b>
	<b>PARKS &amp; FACILITIES</b>				
3680-2000-0000	Parks & Facilities - Salaries	475,000	501,650	527,011	543,875
3680-2007-0000	Parks & Facilities - Superannuation	54,625	59,602	64,575	66,642
3680-2245-0000	Parks & Facilities - Insurance	8,000	8,440	8,893	9,160
3680-2255-0000	Parks & Facilities - Electricity	5,000	5,400	5,812	5,986
3680-2275-0000	Parks & Facilities - Rates & Water	35,000	37,550	40,177	41,382
3680-2330-0000	Parks & Facilities - Repairs & Maint	75,000	79,250	83,628	86,136
	<b>Sub-Total Expenses</b>	<b>652,625</b>	<b>691,892</b>	<b>730,095</b>	<b>753,181</b>
	<b>QUARRIES &amp; PITS</b>				
4560-2275-0000	Quarries - Rates & Water Charges	6,000	6,180	6,365	6,556
4560-2390-0000	Quarries - Operating Expenses	2,000	2,060	2,122	2,185
	<b>Sub-Total Expenses</b>	<b>8,000</b>	<b>8,240</b>	<b>8,487</b>	<b>8,742</b>
	<b>TRANSPORT &amp; ROADS</b>				
5010-1400-0000	Financial Assistance Grant - Roads Component	1,759,000	1,856,099	1,942,208	2,000,474
5010-1402-0000	R2R Grant - Roads To Recovery Program	950,000	950,000	950,000	950,000
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

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
5010-1407-0000	Block Grant - Regional Rds Traffic Control	73,000	73,000	73,000	73,000
	<b>Sub-Total Income</b>	<b>3,816,000</b>	<b>3,916,099</b>	<b>4,005,208</b>	<b>4,063,474</b>
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
5260-2330-0000	Footpaths, Kerb&Gutter R&M	20,000	20,600	21,218	21,855
	<b>Sub-Total Expenses</b>	<b>1,889,250</b>	<b>1,945,928</b>	<b>2,004,305</b>	<b>2,064,434</b>
5280-2330-0000	Airstrip Maintenance	3,000	3,590	4,198	4,324
5320-2330-0000	Bus Shelters Repairs & Maint	-	-	-	-
5400-2330-0000	Street Lighting	44,000	45,820	47,695	49,125
5420-2265-0000	Road Safety Officer Exps	25,000	26,000	26,910	27,771
5420-2330-0000	Trees - Repairs & Maint	15,000	15,950	16,929	17,436
5425-2330-0000	Drainage R&M	20,000	21,100	22,233	22,900
5425-2331-0000	Levees R&M	10,000	10,800	11,624	11,973
	<b>Sub-Total Expenses</b>	<b>117,000</b>	<b>123,260</b>	<b>129,588</b>	<b>133,529</b>
	<b>CARAVAN PARK</b>				
5540-1150-0000	Caravan Park - Rent	120,000	120,758	121,523	121,523
	<b>Sub-Total Income</b>	<b>120,000</b>	<b>120,758</b>	<b>121,523</b>	<b>121,523</b>
5540-2245-0000	Caravan Park - Insurance	2,200	2,366	2,537	2,613
5540-2255-0000	Caravan Park - Electricity Charges	22,000	23,160	24,355	25,085
5540-2275-0000	Caravan Park - Rates & Water Charges	10,000	10,800	11,624	11,973
5540-2290-0000	Caravan Park - Caretakers Fee	65,000	68,950	71,019	73,149
5540-2330-0000	Caravan Park - Repairs & Maint	20,000	21,600	23,248	23,945
	<b>Sub-Total Expenses</b>	<b>119,200</b>	<b>126,876</b>	<b>132,782</b>	<b>136,766</b>
	<b>TOURISM &amp; AREA PROMOTION</b>				
5560-2070-0000	Tourism - Delegates Expenses	2,000	2,260	2,528	2,604
5560-2265-0000	Tourism - Memberships	28,000	29,340	31,220	32,157
5560-2305-0000	Tourism - Advertising	5,000	6,150	6,835	7,040

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
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	2,000	2,060	2,122	2,185
	<b>Sub-Total Expenses</b>	<b>95,600</b>	<b>100,168</b>	<b>104,873</b>	<b>108,019</b>
	<b>REAL ESTATE DEVELOPMENT</b>				
5580-2330-0000	Real Estate for Sale - General Expenses	2,000	2,160	2,325	2,395
5580-2375-0000	Real Estate for Sale - Rates & Water	7,000	7,210	7,426	7,649
	<b>Sub-Total Expenses</b>	<b>9,000</b>	<b>9,370</b>	<b>9,751</b>	<b>10,044</b>
	<b>PRIVATE &amp; OTHER WORKS</b>				
5662-1125-0000	Private Works Minor	100,000	100,000	100,000	100,000
5662-2375-0000	Private Works Expense	90,000	90,000	90,000	90,000
	<b>Net Result Surplus/(Deficit)</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>OFFICES &amp; LEASES</b>				
5664-1345-0000	Offices & Leases - Income	6,000	6,000	6,000	6,000
5664-2245-0000	Offices & Leases - Insurance	1,500	1,595	1,693	1,744
5664-2275-0000	Offices & Leases - Rates & Water	16,000	16,880	17,786	18,320
5664-2330-0000	Offices & Leases - Repairs & Maintenance	3,000	3,290	3,639	3,748
	<b>Sub-Total Expenses</b>	<b>20,500</b>	<b>21,765</b>	<b>23,118</b>	<b>23,811</b>
	<b>LOCKHART MEMORIAL HALL</b>				
5667-1901-0000	Lockhart Memorial Hall - Hire Income	1,000	1,000	1,000	1,000
5667-2245-0000	Lockhart Memorial Hall - Insurance	4,500	4,685	4,876	5,022
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
	<b>Sub-Total Expenses</b>	<b>10,250</b>	<b>10,858</b>	<b>11,483</b>	<b>11,828</b>
	<b>THE ROCK MEDICAL CENTRE</b>				
5670-1901-0000	The Rock Med Centre - Rent	14,400	15,082	15,734	16,206
5670-2245-0000	The Rock Med Centre - Insurance	3,800	3,964	4,133	4,257
5670-2275-0000	The Rock Med Centre - Rates & Water Charges	1,500	1,645	1,794	1,848



GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
5670-2300-0000	The Rock Med Centre - Repairs & Maint	4,000	4,220	4,447	4,580
	<b>Sub-Total Expenses</b>	<b>9,300</b>	<b>9,829</b>	<b>10,374</b>	<b>10,685</b>
	<b>VALMAR GROUP HOME</b>				
5675-1900-0000	Premises - Rent	20,800	21,674	22,324	22,994
5675-2245-0000	Premises - Insurance	5,300	5,509	5,724	5,896
5675-2300-0000	Premises - Repairs & Maint	4,000	4,320	4,650	4,789
	<b>Sub-Total Expenses</b>	<b>9,300</b>	<b>9,829</b>	<b>10,374</b>	<b>10,685</b>
	<b>Total Operating Income</b>	<b>11,962,275</b>	<b>12,490,369</b>	<b>12,960,707</b>	<b>13,291,607</b>
	<b>Total Operating Expenditure</b>	<b>14,040,492</b>	<b>14,512,464</b>	<b>15,154,702</b>	<b>15,563,965</b>
	<b>Net Operating Surplus/(Deficit)</b>	<b>(2,078,217)</b>	<b>(2,022,095)</b>	<b>(2,193,995)</b>	<b>(2,272,359)</b>
	<b>CAPITAL WORKS, ACQUISITION &amp; SALE OF ASSETS</b>				
	<b>TRANSPORT</b>				
5040-4600-0000	Regional Roads	807,000	807,000	807,000	807,000
5065-4600-0000	Rural Roads Sealed	730,000	730,000	730,000	730,000
5110-4600-0000	Unsealed Rural Roads	300,000	300,000	300,000	300,000
5066-4600-0000	Reseals	400,000	455,000	485,000	485,000
5260-4600-0000	Footpath Construction	40,000	20,000	20,000	20,000
5265-4600-0000	Kerb & Gutter	5,000	5,000	5,000	5,000
	<b>Sub-Total Roads Capital Expenses</b>	<b>2,282,000</b>	<b>2,317,000</b>	<b>2,347,000</b>	<b>2,347,000</b>
	<b>CAPITAL WORKS &amp; ACQUISITIONS</b>				
1490-3289-0000	Real Estate & Other Deferred Debtors	9,000	9,000	9,000	2,000
5490-4900-0000	Asset Sales - Plant & Equipment	417,000	555,000	296,000	315,000
	<b>Sub-Total Other Capital Income</b>	<b>439,000</b>	<b>577,000</b>	<b>318,000</b>	<b>330,000</b>
1020-4605-0000	Computer/Office Equipment Upgrades	51,000	51,000	51,000	51,000
1490-5100-0000	Loans - Repayments (Principal) Admin Building	61,675	66,548	71,805	77,478
1490-5105-0000	Loans - Repayments (Principal) Swimming Pools	97,260	101,141	105,175	109,370
3680-4600-0000	Parks & Facilities Improvements	15,000	20,000	20,000	20,000
5990-3370-0003	Land Development - Prichard Pl, Stage 2 Industrial Park	450,000	-	-	-
5490-4600-0000	Plant & Equipment Acquisitions - Nett	1,347,000	1,988,700	867,000	1,064,000
	<b>Sub-Total Other Capital Expenses</b>	<b>2,008,935</b>	<b>2,214,389</b>	<b>1,101,980</b>	<b>1,308,848</b>

GENERAL FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
<b>MOVEMENTS IN RESTRICTED ASSETS</b>					
1490-1704-0000	Transfer from:Plant Reserve	360,000	670,000	-	-
1490-1716-0000	Transfer from:Infrastructure Reserve General	450,000	25,000	23,000	25,000
1490-1715-0000	Transfer from:Election Reserve	36,700	-	-	-
	<b>Total Transfers from Reserves</b>	<b>486,700</b>	<b>25,000</b>	<b>23,000</b>	<b>25,000</b>
1490-2704-0000	Transfer to:Plant Reserve	-	-	185,000	20,000
1490-2715-0000	Transfer to:Future Election Expenses	10,700	12,000	14,000	14,000
1490-2728-0000	Transfer to:S7.12 Reserve	50,000	50,000	50,000	50,000
	<b>Total Transfers to Reserves</b>	<b>60,700</b>	<b>62,000</b>	<b>249,000</b>	<b>84,000</b>
1060-1550-0000	Amounts Payable By Other Fund	130,000	130,000	130,000	130,000
	<b>Total INCOME from Other Funds</b>				
<b>Sub Total NET Surplus/(Deficit)</b>		<b>(5,040,152)</b>	<b>(5,239,484)</b>	<b>(5,446,975)</b>	<b>(5,553,207)</b>
Add Back Depreciation		5,045,000	5,245,881	5,453,780	5,562,855
<b>Budget Surplus/(Deficit)</b>		<b>4,848</b>	<b>6,397</b>	<b>6,805</b>	<b>9,649</b>

SEWER FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
8405-1010-0000	Sewer Residential	452,400	466,871	481,849	498,714
8405-1020-0000	Sewer Residential Vacant	31,000	32,114	33,267	34,431
8405-1025-0000	Sewer Non-Residential	95,000	98,514	102,151	105,726
8405-1060-0000	Sewer Non-Residential Vacant	10,000	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	70,000	70,000	70,000	70,000
8405-1220-0000	Sewer Interest on Rates	4,000	4,000	4,000	4,000
8405-1235-0000	Sewer Septic Tank Waste Disposal Fees	5,000	5,000	5,000	5,000
8405-1310-0000	Sewer Connection Fees	40,000	40,000	40,000	40,000
8405-1410-0000	Sewer Pensioner Rebate	9,800	9,800	9,800	9,800
	<b>Total Operating Income</b>	<b>720,200</b>	<b>739,650</b>	<b>759,781</b>	<b>781,866</b>
<b>Operating Expenditure</b>					
8405-2000-0000	Sewer Salaries	100,000	102,244	104,533	106,624
8405-2007-0000	Sewer Superannuation	11,500	12,319	13,166	13,429
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	29,916	28,221	26,457	24,624
8405-2220-0000	Sewer Consultants	25,000	-	-	-
8405-2245-0000	Sewer Insurances	1,800	2,000	2,200	2,244
8405-2255-0000	Sewer Treatment Works Electricity	32,000	33,000	34,000	34,680
8405-2260-0000	Sewer Telephone	500	500	500	510
8405-2275-0000	Sewer Rates & Water Charges	13,000	13,500	14,000	14,280
8405-2280-0000	Sewer Sundries	4,000	4,100	4,200	4,284
8405-2300-0000	Sewer Pensioner Rebate Exp	16,200	16,200	16,200	16,524
8405-2330-0000	Effluent Reuse R&M	16,000	16,500	17,000	17,340
8405-2331-0000	Sewer Mains R&M	90,000	91,000	92,000	93,840
8405-2332-0000	Sewer Pump Stations R&M	20,000	21,000	22,000	22,440
8405-2333-0000	Sewer Treatment Works R&M	45,000	47,000	49,000	49,980
8405-2900-0000	Sewer Depreciation	258,000	266,000	274,000	279,480
	<b>Total Operating Expenditure</b>	<b>667,116</b>	<b>657,884</b>	<b>673,656</b>	<b>684,767</b>
	<b>Operating Surplus/(Deficit)</b>	<b>53,084</b>	<b>81,766</b>	<b>86,126</b>	<b>97,099</b>

SEWER FUND - INCOME & EXPENDITURE		2024/25 Operational Plan Estimates	2026/2028 DELIVERY PLAN ESTIMATES		
G/L Account No.	Description		2025/26 Estimates Year 2	2026/27 Estimates Year 3	2027/28 Estimates Year 4
<b>Capital Income</b>					
8405-1230-0000	Sewer Expansion Loan	-	-	-	-
<b>Capital Renewals</b>					
8405-4600-0000	Sewer Capital Renewals	93,000	101,000	110,000	110,000
8405-5100-0000	Sewer Loans - Repayments (Principals)	42,514	44,210	45,973	47,806
		<b>135,514</b>	<b>145,210</b>	<b>155,973</b>	<b>157,806</b>
<b>Transfer from Reserves (Income)</b>					
8405-1701-0000	Tfr From Sewer Infrastructure Reserve	-	-	-	-
<b>Transfer to Reserves (Expenditure)</b>					
8405-2701-0000	Tfr To Sewer Infrastructure Reserve	37,000	65,000	67,000	81,000
<b>Internal Expenditure</b>					
8405-2450-0000	Administration Expenses	65,000	65,000	65,000	65,000
8405-2460-0000	Technical Staff Services	65,000	65,000	65,000	65,000
		<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
	Add back Depreciation Expense (non-cash)	258,000	266,000	274,000	279,480
<b>Net Surplus/(Deficit)</b>		<b>8,570</b>	<b>7,556</b>	<b>7,153</b>	<b>7,773</b>

## PART 2: STATEMENT OF REVENUE POLICY

## **RATES**

Rates and Charges can be paid by either quarterly instalments or a single instalment. The 2024/2025 due dates for these instalments are as follows:

1st instalment or Payment in Full – 31 August 2024

2nd instalment – 30 November 2024

3rd instalment – 28 February 2025

4th instalment – 31 May 2025

### **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 2024/2025 financial year has been announced at 7.2%.

The Draft Operational Plan has been prepared on the basis of Council applying the full 7.2% 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 2024/25 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 2024/2025 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 2024 to 30 June 2025 (inclusive) will be 10.5% 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 254 properties that receive a pensioner concession on their rates. Pensioner concessions are expected to total \$76,606 in 2024/2025. The 55% pensioner subsidy received from the NSW Government will amount to approximately \$42,133 with the remaining \$34,473 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.

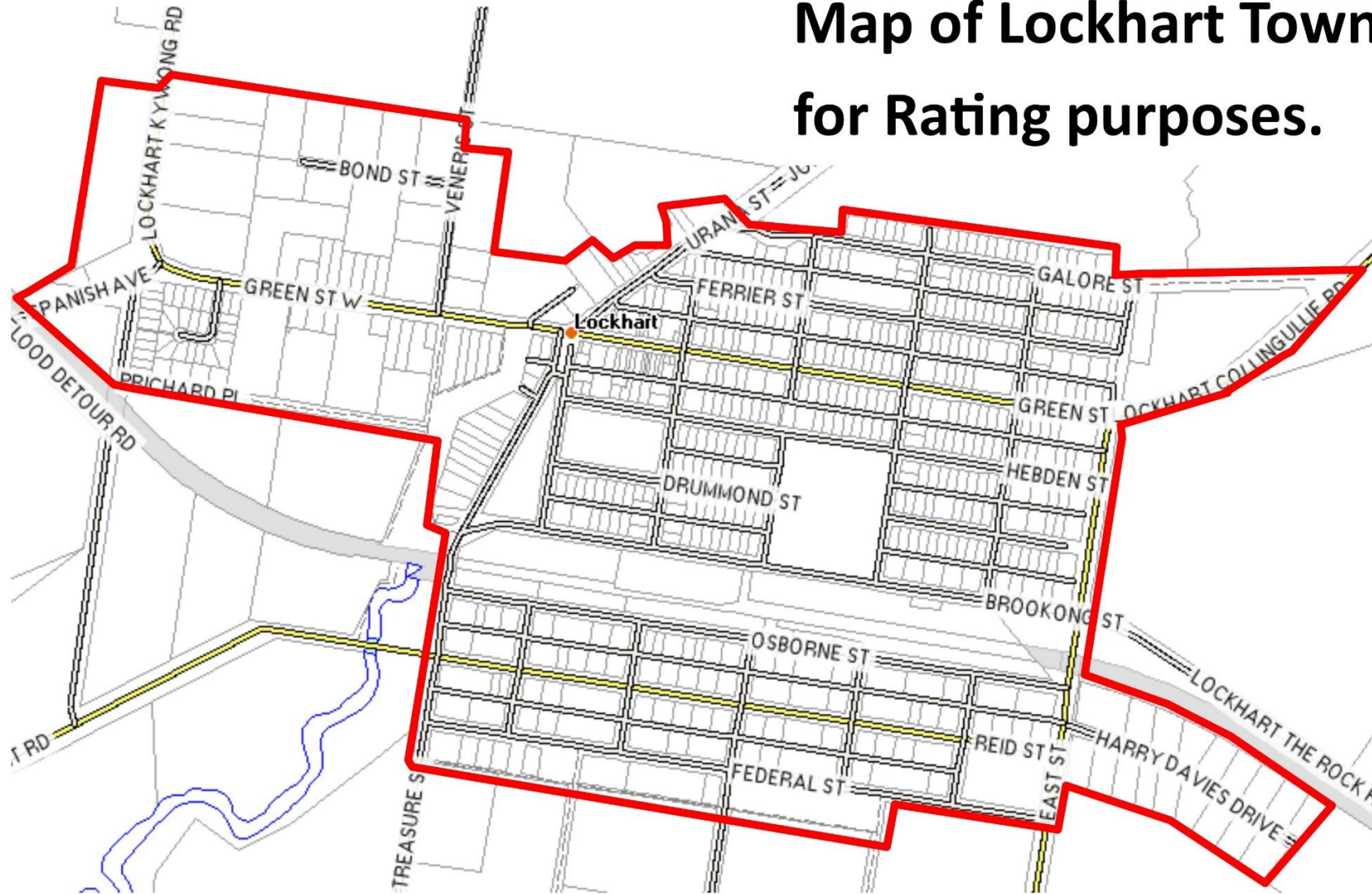


Diagram 2



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

# Map of Yerong Creek Town for Rating purposes.





<b><i>Proposed Rating Structure 2024-25</i></b>							<b>Rate Peg Increase</b>	<b>7.2%</b>	
<b>Rate/Charge</b>	<b>Rate Code</b>	<b>No. of Assess.</b>	<b>Land Value</b>	<b>Base Rate %</b>	<b>Base Rate \$</b>	<b>Ad Valorem Rate (c in the \$)</b>	<b>Base Income</b>	<b>Ad Valorem Income</b>	<b>Total Income</b>
<b>Ordinary General Rates</b>									
Farmland	1	1,131	\$2,468,908,990	0%	0	0.096347	0	2,378,730	\$2,378,730
Residential	2	98	\$861,550	26%	40	1.288487	3,920	11,101	\$15,021
Residential - Rural	4	103	\$23,601,000	10%	50	0.192527	5,150	45,438	\$50,588
Residential - Lockhart	5	464	\$33,928,500	18%	75	0.475700	34,800	161,398	\$196,198
Residential - The Rock	6	421	\$43,092,800	17%	75	0.355452	31,575	153,174	\$184,749
Residential - Yerong Ck	7	98	\$2,721,630	32%	80	0.623789	7,840	16,977	\$24,817
Business	8	47	\$830,560	23%	120	2.217163	5,640	18,415	\$24,055
Mining	9				150	1.800000	0	0	\$0
Business - Lockhart	10	109	\$5,583,460	26%	150	0.845519	16,350	47,209	\$63,559
Business - The Rock	11	42	\$4,188,640	19%	130	0.573285	5,460	24,013	\$29,473
Business - Yerong Ck	12	15	\$346,360	11%	50	1.731566	750	5,997	\$6,747
<b>Total Ordinary Rates</b>		<b>2,528</b>	<b>\$2,584,063,490</b>				<b>111,485</b>	<b>2,862,452</b>	<b>\$2,973,937</b>

# 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 2024/2025 financial year:

## RESIDENTIAL WITH DWELLING

**Lockhart** - An annual sewerage availability charge of **\$604.00** 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 **\$604.00** 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 **\$604.00** 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 **\$310.00** 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 **\$310.00** 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 **\$310.00** 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.

<b>Lockhart, The Rock &amp; Yerong Creek</b>	Operational Charge	\$1.48
	Access Fee	\$310.00
	Minimum	\$604.00
	Vacant	\$310.00

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	\$310.00
---------------------	----------

## 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 2024/2025 financial year:

Domestic Waste Management Service Charge:

- **\$440.00** 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:

- **\$61.50** 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):

- **\$146.00** 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 \$440.00, 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 2024/2025 financial year:

Waste Management Charge:

- **\$440.00** 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:

- **\$61.50** per assessment.
- Applies to all vacant non-residential rateable assessments located within the area for which the service is available.

Additional Bin Service(s):

- **\$146.00** per additional bin.
- Applies to all assessments requesting additional **FOGO, General Waste and/or Recycling** bin service(s).

Tip Availability charge:

- **\$61.50** 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 \$440.00, 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.



<b>Waste Management Charges 2024/25</b>			
	<b>Revenue</b>	<b>Expenses</b>	<b>Income</b>
3060-1000	Domestic Waste Management Charge - Residential		438,240
3060-1010	Domestic Waste Management Charge - Vacant		12,300
3060-1020	Domestic Waste Management Charge - Additional Services		14,162
3060-1030	Non-Residential Management Charge - Business		51,480
3060-1015	Non-Residential Management Charge - Vacant		3,629
3060-1040	Non-Residential Management Charge - Additional Services		30,368
3060-1070	Tip Availability Charge		23,309
3060-1135	Tipping Fees		32,000
3060-1136	Sale of Scrap Metal		35,000
3060-1340	Sale of Bins		2,500
3060-1410	Pensioner Rebate - Waste Management Combined		17,000
3060-1415	CDS Share Funding Recycling		8,000
	<b>Expenditure-Operating</b>		
3060-2000	Waste Management - Salaries	132,000	
3060-2007	Waste Management - Superannuation	15,180	
3060-2280	Waste Management - Other	10,000	
3060-2281	Kerbside Pickup	0	
3060-2300	Less Pensioner Abandoned -Waste Management Combined	33,000	
3060-2302	Recycling Expenses - Kurrajong	27,000	
3060-2304	Waste Management Collection Charges - Cleanaway	173,000	
3060-2330	Landfill Operating Expenses	122,000	
	Other Expenses	1,500	
	<b>Expenditure-Capital</b>		
	Provision for plant replacement - Tractor (1942)	85,000	
	<b>TOTAL of REASONABLE COSTS</b>	<b>598,680</b>	
	<b>TOTAL REVENUE</b>		<b>667,988</b>
	<b>BUDGET SURPLUS/(DEFICIT)</b>		<b>69,308</b>

## 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>	Proposed Rates <b>FY25</b>	<u>Unit</u>
Weed spray	\$102	per Hour
Small-Medium Truck	\$108	per Hour
Gravel Truck	\$143	per Hour
Dog Trailer/Plant Trailer	\$55	per Hour
Water Tanker (inc. water)	\$143	per Hour
Tractor with Implement	\$120	per Hour
Self Propelled Vibrating Roller	\$160	per Hour
Large Grader	\$180	per Hour
Backhoe/Small Loader	\$132	per Hour
Large Loader	\$170	per Hour
Traxcavator	\$185	per Hour
Jetpatcher – Travelling time	\$185	per Hour
Jetpatcher – Single Coat	\$4.75	per square metre
Jetpatcher – Double Coat	\$7.00	per square metre
Minor Plant (with Operator)	\$100	per Hour
Engineering Supervision (labour/travel)	\$160	per Hour
Labour Only	\$77	per Hour
Overtime Surcharge	\$72	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.
9. 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/Enterprise Risk Manager.

## **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 RROC 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 2024/25 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 2024/2025 financial year.

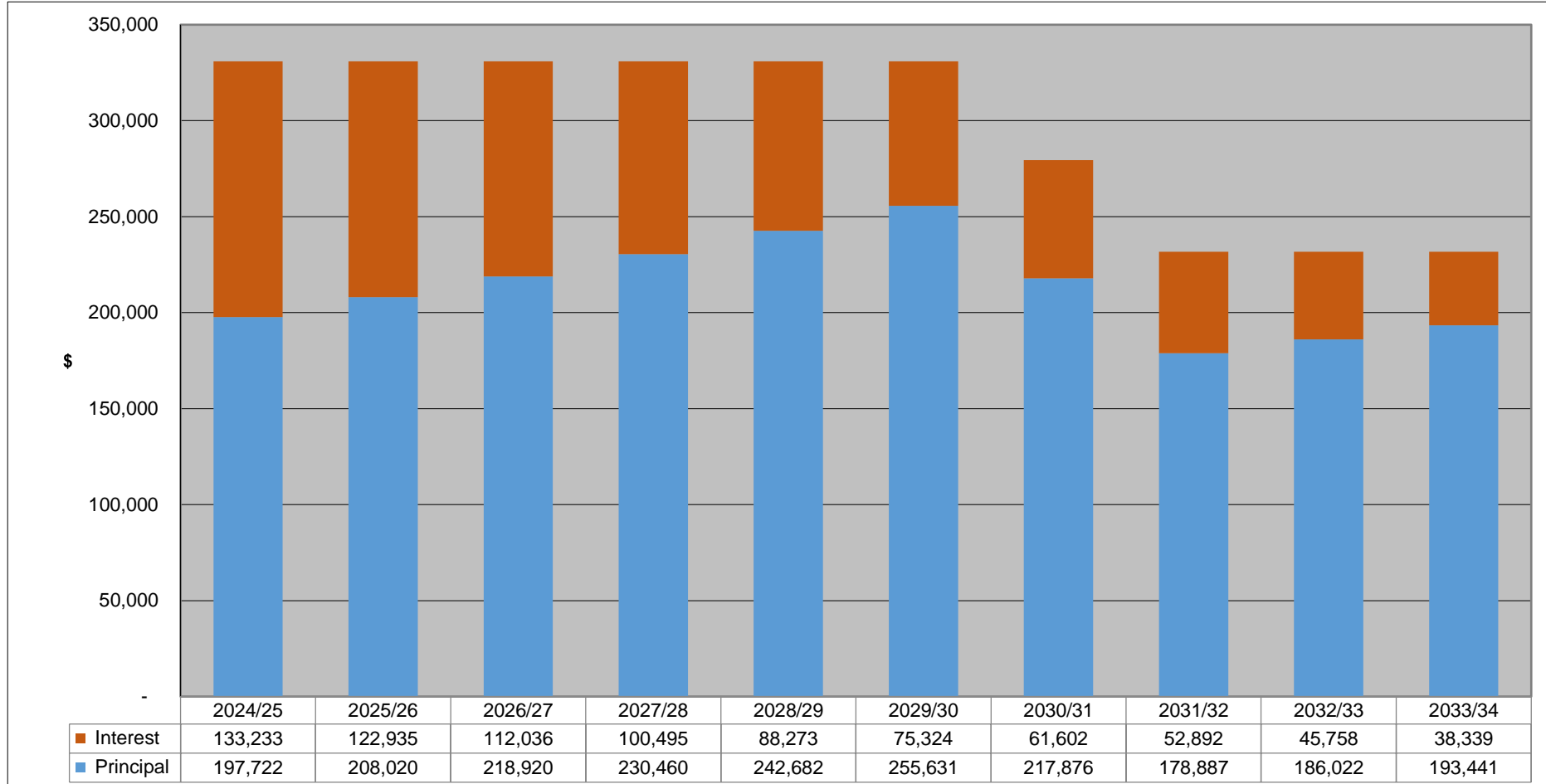
<b>SUMMARY ROADS WORKS BUDGET 2024-2025</b>				
	<b>OPEX</b>		<b>CAPEX</b>	
<b>Regional Roads</b>	\$ 300,000	5040-2330-0000	\$ 807,000	5040-4600-0000
<b>Local Sealed Roads</b>				
Urban Sealed Rds	\$ 100,000	5020-2330-0000		5020-4600-0000
Rural Sealed Rds	\$ 300,000	5065-2330-0000	\$ 730,000	5065-4600-0000
Rural Sealed Rds - Patching	\$ 450,000	5065-2335-0000		
Rural Sealed Rds - Reseals			\$ 400,000	5065-4600-0000
<b>Local Unsealed Roads</b>				
Rural Unsealed Rds	\$ 584,250	5100-2330-0000	\$ 300,000	5110-4600-0000
<b>Footpath / Kerb &amp; Gutter</b>	\$ 20,000	5260-2330-0000	\$ 45,000	5265-4600-0000
<b>Culverts</b>	\$ 50,000	5100-2331-0000		
<b>Roads - Mowing &amp; Other</b>	\$ 85,000	5015-2330-0000		
<b>Total Repairs &amp; Maintenance/OPEX</b>	<b>\$ 1,889,250</b>		<b>\$ 2,282,000</b>	<b>Total Renewal/CAPEX</b>



# PROJECTED LOAN REPAYMENTS

## CONSOLIDATED FUNDS - PRINCIPAL & INTEREST

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



**PLANT & VEHICLE REPLACEMENT PROGRAM 2024/25**

	Description	LSC Officer/Department	Plant No.	Estimated Purchase Price	Estimated Sale Price	Nett Cost
<b>2024-25</b>	<b>General Fund</b>					
5490-4600-0001	Sedan	GM	2207	76,500	30,000	46,500
5490-4600-0001	Tesla	DES	2303	68,000	50,000	18,000
5490-4600-0001	Kluger GX AWD 7 Seat	DP&E	2304	59,500	30,000	29,500
						0
				<b>204,000</b>	<b>110,000</b>	<b>94,000</b>
5490-4600-0001	Cab Chassis Utility 4WD/Tray	Pugmill Ute	2022	45,000	14,000	31,000
5490-4600-0001	Dual Cab Utility 4WD	Environmental Officer	2001	45,000	14,000	31,000
5490-4600-0001	Cat 140	Works	1653	500,000	130,000	370,000
5490-4600-0001	Light Truck	Parks & Facilities	1535	90,000	20,000	70,000
5490-4600-0001	Tractor	Fogo	1942	85,000	27,000	58,000
5490-4600-0001	Tractor	P&G T/Rock	1943	67,000	27,000	40,000
5490-4600-0001	Light Truck	P&G Lockhart	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 T/Rock	1986	60,000	19,000	41,000
5490-4600-0001	XCab Utility 4WD	Mechanic Call Out	2127	71,000	16,000	55,000
				<b>1,143,000</b>	<b>307,000</b>	<b>836,000</b>
			<b>Total:</b>	<b>1,347,000</b>	<b>417,000</b>	<b>930,000</b>

<b>Section 356 Contributions</b>	<b>2024/25 SUBSIDIES</b>
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	\$ 53,700
1020-2308-0000	<b>\$ 67,000</b>

**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
3600-2265-0000	<b>\$ 25,700</b>

**Subsidies to Recreation Reserve & Showground Management Committees**

Lockhart Recreation Reserve	\$ 17,500
Lockhart Showground & Racecourse	\$ 4,900
Osborne Recreation Reserve	\$ 17,500
Lockhart Golf Course	\$ 3,500
Lockhart Airstrip	\$ 3,500
The Rock Observatory	\$ 5,200
Pleasant Hills Recreation Reserve	\$ 2,100
The Rock Recreation Reserve	\$ 17,500
The Rock Showground & Golf Course	\$ 3,500
Yerong Creek Recreation Reserve	\$ 9,800
3680-2265-0000	<b>\$ 85,000</b>

## 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>