

Warrumbungle Shire Council

Operational Plan 2023/24

Council Values and Statements

Values

Honesty; Integrity; Fairness; Compassion; Respect; Transparency; Passion; Trust; Opportunity

Vision

A peaceful and sustainable way of life built by a strong community

Mission

We will provide:

- Quality, cost effective services that will enhance our community's lifestyle, environment, opportunity and prosperity
- Infrastructure and services which meet the social and economic needs and aspirations of the community now and in the future
- Effective leadership and good governance, by encouraging teamwork, through a dedicated responsible well-trained workforce

Statement of Acknowledgement of Country

We acknowledge and pay respect to the Traditional Owners of these nations. We also acknowledge past, present and emerging Elders and the continuation and celebration of cultural, spiritual and educational practices of Aboriginal and Torres Strait Islander peoples.

Contents

Council Values and Statements.....	2
1. Foreword from the Mayor	4
2. Our planning framework.....	5
3. Introduction	6
3.1 Operational Budget Summary.....	6
3.2 Capital Budget Summary.....	6
3.3 Budget at a glance	7
4. Context	8
4.1 Our services.....	8
4.2 Link to the Community Strategic Plan.....	8
4.3 Income Statement.....	10
5. Operational Plan	11
5.1 Budget Numbers	11
5.2 Delivery Program Numbers	17
5.3 Revenue (Function View)	19
5.4 Expenditure (Function View)	22
5.5 Proposed Capital Program 2023/24 – 2026/27	25
5.6 Balance Sheet	34
5.7 Cash Flow Statement	35
6 Evaluation.....	36
6.1 Cash and Investments Balance	36
6.2 Operating Surplus/(Deficit)	36
6.3 Debt Service Ratio	37
6.4 Total Borrowings	37
6.5 Unrestricted Current Ratio.....	38
6.6 Building and Infrastructure Renewals Ratio.....	38

1. Foreword from the Mayor

I am pleased to present the Operational Plan for 2023/24, the second of the term of Council elected in December 2021.

There is no doubt we are coming off several challenging years, not only with the droughts, floods and bushfires that are a part of life for people living in the Warrumbungle local government area, but a global pandemic as well. My focus has been not only on delivering for the community but to secure the future financial sustainability of our Council. My clear message to our residents, ratepayers, businesses and the community is about fairness and equity for all.

Our Operational Plan allows us to further invest in our region, creating jobs, encouraging businesses and providing more for the community. I am determined to deliver on making us stronger, greener, safer, more resilient and more harmonious while at the same time keeping a firm rein on spending.

In 2023/24 Council will commit to spending \$50.5 million on services and facilities, and to deliver a \$22.5 million capital program which provides for \$2.1 million in Regional Roads, \$3.79 million on water projects, \$5.4 million on sewer projects, \$2.9 million on replacement of operating plant and equipment, \$4.9 million on local roads, \$541 thousand on swimming pools and \$1.4 million on property, horticulture and recreational.

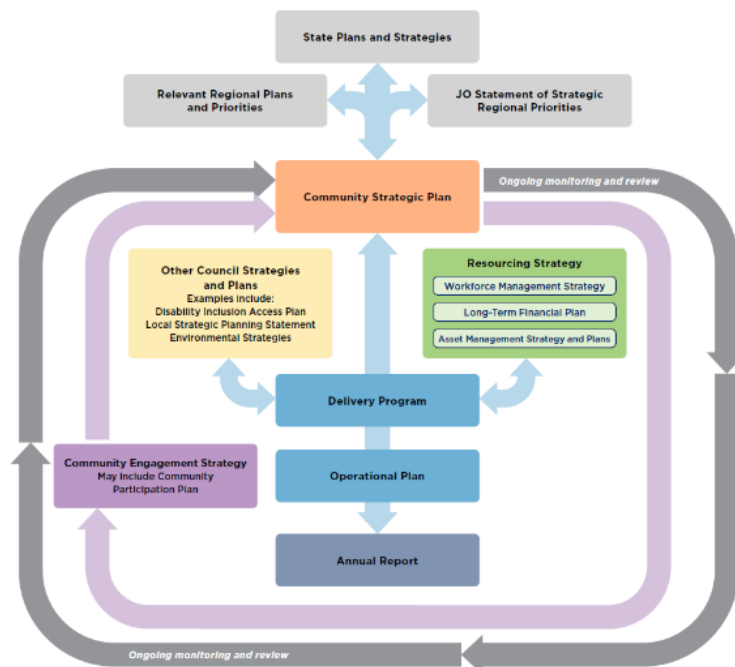
During 2023/24, the community can expect to see:

- Coolah basin flood study
- State Forest Road, Coolah – sealing project stage one – Fixing Local Roads Grant
- Rural road causeway upgrade program
- Shoulder widening MR396 Warrumbungle Way – pavement rehabilitation
- Shoulder widening MR618 Vinegaroy Road – pavement rehabilitation
- Regional road Repair Program – MR396 Warrumbungle Way
- Mendooran oval – amenity upgrade and expansion stage 1
- Coonabarabran oval No 3 – renewal of change rooms
- Masterplan, design and construction plans for the redevelopment of Coonabarabran public swimming pool
- Baradine water treatment plant – renewals
- Baradine bore relining
- Binnaway water treatment plant upgrade
- Coolah water supply scheme upgrades scoping study
- Mendooran WQ water supply scheme upgrades
- Coonabarabran sewage treatment plant upgrade
- Dunedoo sewage treatment plant upgrade

I am excited to present this plan, as we continue to recover from the floods of 2022/23, and deliver on the many initiatives which the community so richly deserves and expects. I am looking forward to the achievements that will be made in the next few years thanks to the work of my fellow councillors and the support of staff, and I look hopefully towards the next 12 months.

2. Our planning framework

All NSW councils develop and report on a set of plans that set out a vision, goals, and strategies to achieve them. This is known as the Integrated Planning and Reporting (IP&R) Framework.



Council's IP&R Framework comprises:

Community Engagement Strategy a 4-year strategy for community engagement, setting out a whole-of-council commitment to engaging with the community.

Community Strategic Plan a 10-year plan outlining the community's goals and aspirations, captured through extensive community engagement.

Delivery Program a 4-year program for the term of the elected Council, to achieve the goals of the Community Strategic Plan.

Operational Plan an annual plan of actions that support the Delivery Program strategies.

Resourcing Strategy a set of plans and strategies including the Asset Management Strategy, Workforce Management Plan, and Long-Term Financial Plan that ensure Council has the necessary resources and assets.

The Operational Plan is renewed annually to set the short-term priorities for Council. The Operational Plan determines which key projects are budgeted and approved for the Financial Year and sets the parameters used to measure the progress and success of these projects.

The Operational Plan 2023-2024 has been compiled following extensive discussions and workshops with Council staff and our leaders. The actions contained in the Operational Plan have been rigorously tested and balanced against the priorities of the Delivery Program (flowing from the Community Strategic Plan), as well as the resources, requirements and functions of the organisation.

3. Introduction

3.1 Operational Budget Summary

The financial impacts of recent natural disasters and the COVID-19 pandemic compounded the 2012/13 TCorp Financial Sustainability of the NSW Local Government Sector and Fit for the Future Report, which identified many financial challenges faced by Council and other similar sized rural councils.

Council has made considerable progress in addressing its long-term financial position, although the fact remains that there are external influences that have a significant impact. These include:

- The Warrumbungle local government area is a sparsely populated rural area with a large transport infrastructure network and no corresponding economies of scale.
- An ageing population.
- Cost shifting by other levels of government.
- Difficulties in recruiting and retaining staff in a competitive market.
- Revenue constraints such as rate pegging.
- Reliance on grant funding.
- Possible extension to freezing of Federal Assistance Grants (FAGs) by the Commonwealth.

It is under these constraints that the 2023/24 Operational Plan (budget) has been prepared. A continued focus of the development of the 2023-2024 budget has been to minimise operating deficits across all funds. The budget position will be supported with strategies to ensure that costs are tightly controlled and that financial management across the business is a key priority during a challenging economic period.

The 2023/24 budget includes:

- An operating surplus before capital grants of \$25k
- An unrestricted cash budget surplus of \$10m
- Council's cash at bank will decrease by \$1.2m by the end of 2023/24.
- A capital program of \$22.5m

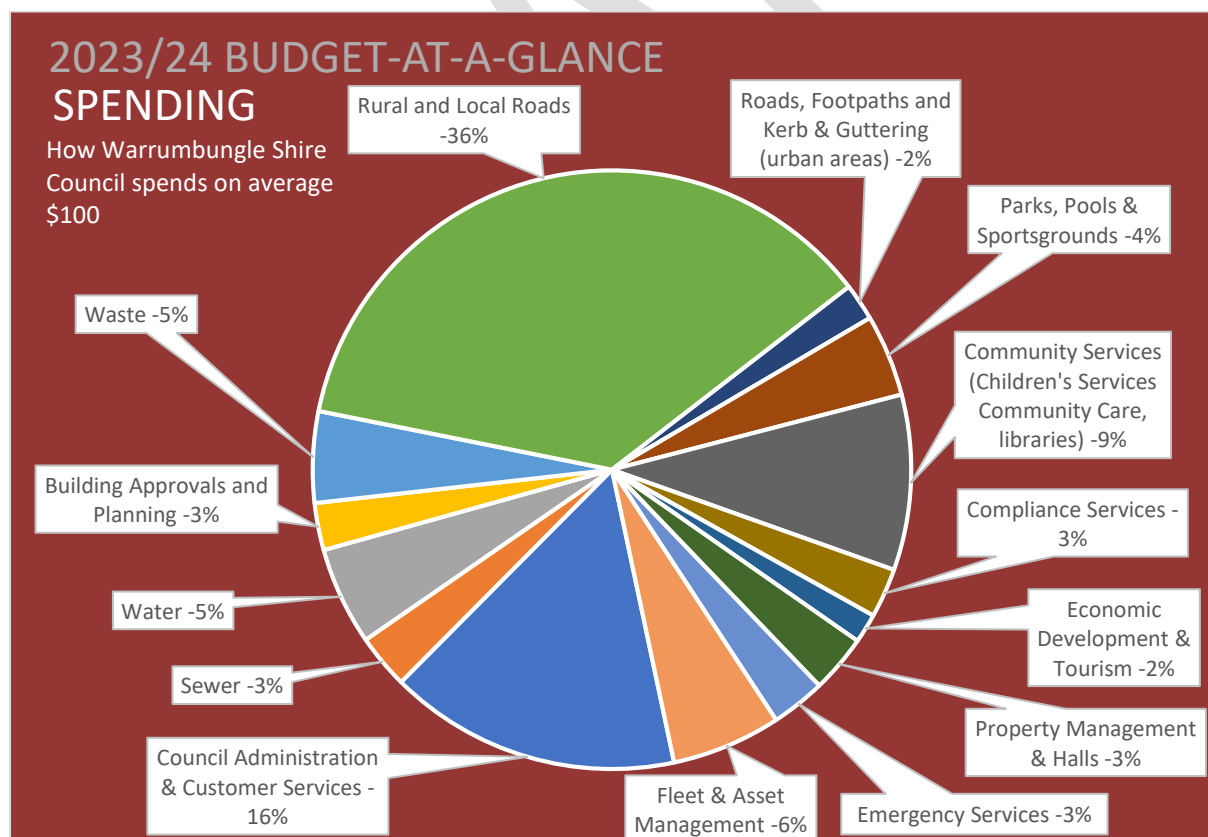
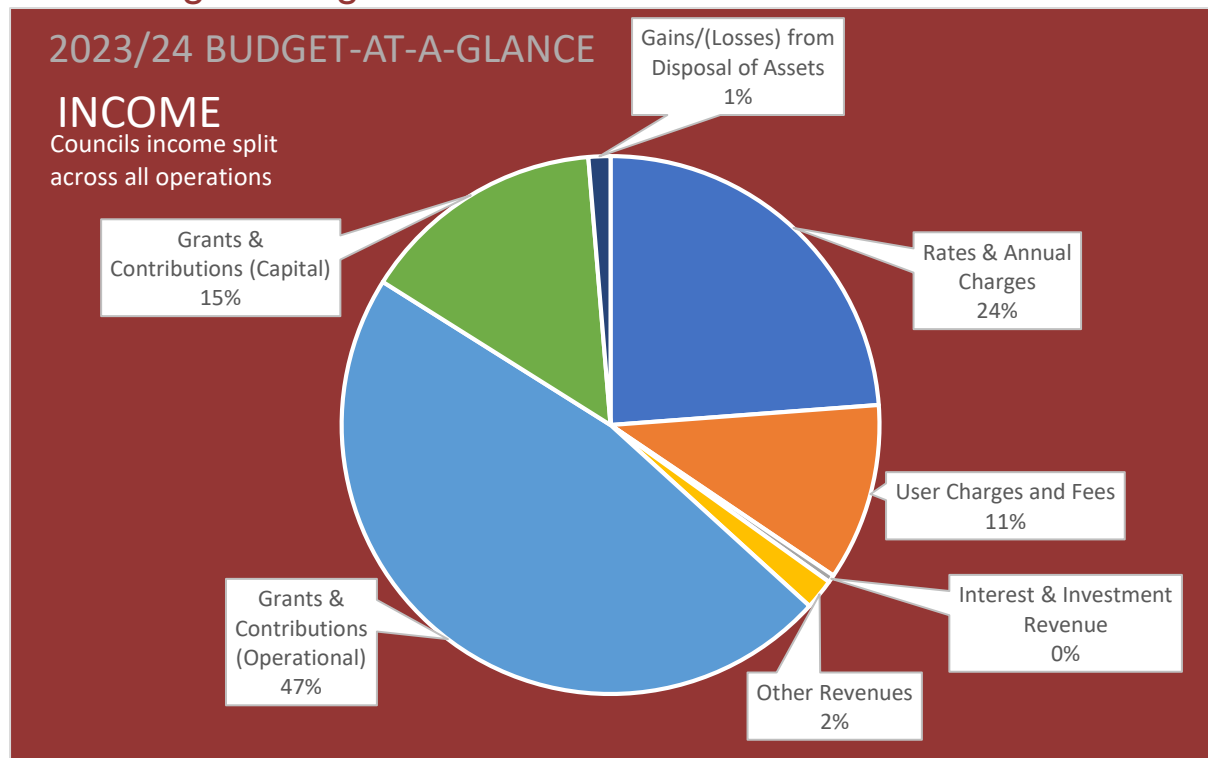
3.2 Capital Budget Summary

Council is committed to building the infrastructure that supports the needs of the community, both now and in the future. The 2023/24 Capital Budget includes approximately \$19 million worth of infrastructure projects including (eg scheduled and ongoing asset renewals and some exciting projects listed as below:

- Plant & Equipment - \$2.9m
- Road Operations – \$7.7m
- Swimming Pools - \$541k
- Urban Services - \$1.4m
- Property - \$495k
- Warrumbungle Sewer - \$5.4m
- Warrumbungle Water - \$3.79m

Many of the projects are partially funded through State and Federal funding grants, allowing Council to undertake major projects that will support our region. Council is also planning for a number of key projects, ensuring they are shovel-ready with the appropriate planning, design and business cases necessary to kick-start if further funding becomes available.

3.3 Budget at a glance



4. Context

4.1 Our services

Aerodromes
Bridges
Building Regulation Compliance
Cemeteries
Childcare
Civic Services
Communications
Community Programs
Compliance
Contract Management
Contribution Plans
Customer Services
Development Advisory Service
Development Application Determination
Drainage Network
Environmental Compliance
Facilities Management
Financial Analysis and Business Support
Financial Control and Compliance
Governance
Information Management
Insurance and Risk Management
Integrated Planning and Reporting
Internal Audit
Libraries
Organisational Development
Organisational Performance and Development
Parks and Playgrounds
Payroll
Fleet and Plant Management
Project Management
Public Amenities
Public Place Waste Management
Purchasing
Recruitment
Resource Recovery
Roads
Sewer Network Infrastructure
Shared Paths
Sportsgrounds
Stores and Inventory
Strategic Asset Management
Street Lighting
Systems Development
Systems Maintenance and Support
Tree Management
Urban Planning
Visitor Economy
Waste and Recycling Collection
Water Collection and Treatment
Water Distribution
Workplace Health and Safety

4.2 Link to the Community Strategic Plan

The Community Strategic Plan 2022-2037 (the CSP) sets out the goals and aspirations of the community, through extensive community engagement. This critical plan provides the foundation for Council to develop the strategies and actions that it will undertake to create the physical, economic and social environment the community seeks. The Delivery Program 2022-2026 is a series of principal activities that are organised under, and linked to, the four overarching goals of the Community Strategic Plan.

Key themes and strategies

Caring for the Environment: Natural resource management – environmental compliance; Asset protection – floodplain management, stormwater drainage; Utilities – waste services, water and sewer.

Civic Leadership: Community engagement – the community is engaged and has access to local representation; Fiscal responsibility – Council exceeds community expectations when managing its budget and operations; Organisational health – Council demonstrates sound organisational health and has a culture that promotes action, accountability and transparency; Strategic capacity – Council has the strategic capacity to understand the key issues for the local government area both now and in the future.

Strengthening the Local Economy: Planning – the community experiences the benefits of a sustainable population; Agriculture – the agricultural sector is supported as one of the pillars of growth and to sustain local opportunities; Tourism – the visitor economy generates additional revenue and employment to boost the local economy and creates opportunities for more vibrant cultural activities; Economic development – economic development is supported through new initiatives, innovation and additional resources to assist growth of business and industry.

Supporting Community Life: Wellbeing – community programs, services and facilities meet the needs of the community and provide a safe place to live; Culture – events and cultural activities provide the community with an opportunity to celebrate the unique culture and lifestyle of the area; Diversity – services are provided to ensure inclusiveness and support the vulnerable members of our community; Activity – a healthy and active community is supported by sport and recreational infrastructure; Infrastructure – the community is provided with the essential and resilient infrastructure it requires for daily life; Maintenance – the community has access to a prioritised schedule of infrastructure works; Transport – there are good transport links in and out of the local government area.

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4.3 Income Statement

	<i>Budget 2022/23</i>	2023/24	2024/25	2025/26
Income from Continuing Operations	\$'000	\$'000	\$'000	\$'000
Rates & Annual Charges	15,523	16,123	16,747	17,330
User Charges and Fees	6,940	7,043	7,146	7,498
Interest & Investment Revenue	297	312	328	344
Other Revenues	1,199	1,150	1,207	1,267
Grants & Contributions (Operational)	30,760	15,754	16,257	16,789
Grants & Contributions (Capital)	9,615	10,618	9,510	1,529
Gains/(Losses) from Disposal of Assets	861	899	944	991
Net Share in JVs	-	-	-	-
Total Income from Continuing Operations	65,195	51,899	52,139	45,748
Expenses from Continuing Operations				
Employee Benefits & On-Costs	17,339	18,222	19,280	20,395
Borrowing Costs	28	10	-	-
Materials & Contracts	20,341	10,215	10,685	11,318
Depreciation & Impairment	11,659	11,671	11,597	11,610
Other Expenses	5,568	5,786	6,113	6,447
Net Share of Interest in Joint Ventures	-	-	-	-
Net Losses from Disposal of Assets	620	620	620	620
Total Expenditure from Continuing Operations	55,555	46,524	48,295	50,390
Net Operating Result for the Year	9,640	5,375	3,844	(4,642)

5. Operational Plan

5.1 Budget Numbers

Description	Cost of Council Activities			Funding of Activities			
	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
General Revenue							
Rates Revenue	9,084,517			9,084,517			9,084,517
Interest Revenue	130,000			130,000			130,000
General Grants	8,184,887			8,184,887			8,184,887
Total General Revenue	17,399,404			17,399,404			17,399,404
Executive							
Management and Leadership	103,987	(658,145)		(554,158)			(554,158)
Governance	183,253	(386,473)		(203,220)			(203,220)
HR Management	77,512	(458,654)		(381,142)			(381,142)
Payroll Services		(266,541)		(266,541)			(266,541)
WH&S And Risk Management	812,450	(329,867)		482,584			482,584
Learning And Development Services	19,748	(124,988)		(105,240)			(105,240)
Total Executive	1,196,950	(2,224,668)		(1,027,717)			(1,027,717)
Technical Services							
Technical Services Management		(648,711)		(648,711)			(648,711)
Total Technical Services Management		(648,711)		(648,711)			(648,711)

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Design Services							
Design Services Management		(131,960)		(131,960)			(131,960)
Emergency Services Management		(58,249)		(58,249)			(58,249)
Survey Investigation And Design		(198,640)	(23,500)	(222,140)			(222,140)
GIS		(272,737)		(272,737)			(272,737)
Asset Management		(369,570)		(369,570)			(369,570)
NSW Fire Brigade		(58,300)		(58,300)			(58,300)
Road Safety Officer		(20,000)		(20,000)			(20,000)
Total Design Services		(1,109,455)	(23,500)	(1,132,955)			(1,132,955)
Road Operations							
Road Operations Management		(567,380)		(567,380)			
Regional Roads M&R	7,358,164	(2,327,403)	(2,119,000)	2,911,761	(64,047)	2,847,714	-
Local Roads M&R	14,400,313	(13,338,351)	(5,503,517)	(4,441,555)	(611,250)		(5,052,805)
Aerodromes		(144,627)	(35,000)	(179,627)			(179,627)
RMCC And Other Road Contracts	1,600,000	(1,928,944)		(328,944)			(328,944)
Private Works	200,000	(65,460)		134,540			134,540
Total Road Operations	23,558,477	(18,372,164)	(7,657,517)	(2,471,205)	(675,297)	2,847,714	(5,994,216)

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Fleet Services							
Fleet Services Management	53,403	(356,347)		(302,944)		(302,944)	-
Plant And Equipment	5,236,870	(2,371,769)	(2,920,000)	(54,900)		(54,900)	-
Depots		(200,676)		(200,676)		(200,676)	-
Workshops		(52,691)		(52,691)		(52,691)	-
Total Fleet Services	5,290,273	(2,981,483)	(2,920,000)	(611,210)		(611,210)	-
Property							
Property	777,511	(1,110,059)	(305,000)	(637,549)			(637,549)
Cemetery Services	105,000	(167,877)	(15,000)	(77,877)			(77,877)
Medical Facilities	50,000	(50,430)		(430)			(430)
Public Halls	41,320	(253,158)	(175,000)	(386,838)			(386,838)
Total Property	973,831	(1,581,525)	(495,000)	(1,102,694)			(1,102,694)
Urban Services							
Urban Services Management	4,096	(207,378)		(203,282)			(203,282)
Horticulture		(672,963)	(80,000)	(752,963)			(752,963)
Street Cleaning		(305,739)		(305,739)			(305,739)
Public Amenities		(255,327)		(255,327)			(255,327)
Ovals	1,033,399	(494,397)	(1,037,399)	(498,397)			(498,397)
Town Streets	12,228	(685,388)	(312,700)	(985,860)			(985,860)

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Public Swimming Pools	522,459	(811,245)	(541,341)	(830,127)			(830,127)
Total Urban Services	1,572,182	(3,432,437)	(1,971,440)	(3,831,695)			(3,831,695)
Total Tech Services	31,394,762	(28,125,775)	(13,067,457)	(9,798,470)	(675,297)	2,236,504	(12,710,271)
Development Services							
Development Services Management							
Development Services Management	375,000	(749,015)		(374,015)			(374,015)
Building Control	65,464	(214,872)		(149,408)			(149,408)
Environmental Health Services	10,661	(54,351)		(43,690)			(43,690)
Town Planning	394,874	(267,555)	(90,000)	37,319			37,319
Total Development Services Management	845,999	(1,285,793)	(90,000)	(529,794)			(529,794)
Regulatory Services							
Compliance Services	32,483	(249,153)		(216,670)			(216,670)
Noxious Weeds		(127,200)		(127,200)			(127,200)
Total Regulatory Services	32,483	(376,353)		(343,870)			(343,870)
Development And Tourism							
Tourism And Development Services	302,853	(681,547)	(40,000)	(418,694)			(418,694)
Tourism And Economic Promotion		(118,877)		(118,877)			(118,877)
Total Development And Tourism	302,853	(800,424)	(40,000)	(537,571)			(537,571)
Total Development Services	1,181,335	(2,462,570)	(130,000)	(1,411,235)			(1,411,235)

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Corporate And Community Services							
Corporate Services							
Corporate Services Management	57,679	(362,763)		(305,084)			(305,084)
Administration Services	327,615	(789,102)		(461,487)			(461,487)
Finance	724,323	(1,421,749)		(697,426)			(697,426)
Communications And IT	790,468	(842,356)	(65,000)	(116,888)			(116,888)
Organisational Risk		(1,241,291)		(1,241,291)			(1,241,291)
Supply Services	3,000	(229,954)		(226,954)			(226,954)
Total Corporate Services	1,903,085	(4,887,215)	(65,000)	(3,049,130)			(3,049,130)
Corporate and Comm Services Other							
Bushfire and Emergency Services	1,900,849	(1,367,630)		533,219			533,219
Total Corporate and Comm Services	1,900,849	(1,367,630)		533,219			533,219
Community Services							
Community Services Management	81,000	(130,125)		(49,125)			(49,125)
Connect 5	188,748	(232,922)		(44,174)		(44,174)	-
Youth Development	306,884	(173,603)		133,281		133,281	-
OOSH	66,565	(106,153)		(39,588)		(39,588)	-
Libraries	90,416	(747,300)		(656,884)			(656,884)
Community Development		(172,780)		(172,780)			(172,780)

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Community Transport	370,159	(401,912)		(31,753)		(31,753)	-
Aged Care Services	262,164	(155,042)		107,122		107,122	-
Meals On Wheels	271,101	(304,723)		(33,622)		(33,622)	-
Respite	88,279	(57,824)		30,455		30,455	-
Home Maintenance	126,429	(155,769)	(6,000)	(35,340)		(35,340)	-
Social Support	156,207	(116,265)		39,942		39,942	-
Yuluwirri Kids	2,001,077	(2,028,442)		(27,365)		(27,365)	-
Total Community Services	4,009,029	(4,782,860)	(6,000)	(779,831)		98,958	(878,789)
Total Corporate And Comm Services	7,812,963	(11,037,704)	(71,000)	(3,295,741)		98,958	(3,394,699)
Total General Fund	58,985,414	(43,850,717)	(13,268,457)	1,866,240	(675,297)	2,335,462	(1,144,519)
Warrumbungle Water	5,835,417	(2,671,432)	(3,793,000)	(629,015)	(104,470)	(733,485)	-
Warrumbungle Sewer	4,803,585	(1,481,945)	(5,400,000)	(2,078,359)	181,007	(1,897,352)	-
Warrumbungle Waste	2,786,070	(2,486,858)	(20,000)	279,212	-	279,212	-
Total Warrumbungle Shire Council	72,410,486	(50,490,952)	(22,481,457)	(561,922)	(598,760)	(16,163)	(1,144,519)

5.2 Delivery Program Numbers

	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or (Payments)	Cash Result	Restricted Assets	Surplus / (Deficit)
2023/24								
General Revenue	17,399,404	-	-	17,399,404	-	17,399,404	-	17,399,404
Executive	1,196,950	(2,224,668)	-	(1,027,717)	-	(1,027,717)	-	(1,027,717)
Technical Services	31,394,762	(28,125,775)	(13,067,457)	(9,798,470)	(675,297)	(10,473,767)	2,236,504	(12,710,271)
Development Services	1,181,335	(2,462,570)	(130,000)	(1,411,235)	-	(1,411,235)	-	(1,411,235)
Corporate Services	7,812,963	(11,037,704)	(71,000)	(3,295,741)	-	(3,295,741)	98,958	(3,394,699)
Total General Fund	58,985,414	(43,850,717)	(13,268,457)	1,866,240	(675,297)	1,190,942	2,335,462	(1,144,519)
Warrumbungle Water	5,835,417	(2,671,432)	(3,793,000)	(629,015)	(104,470)	(733,485)	(733,485)	-
Warrumbungle Sewer	4,803,585	(1,481,945)	(5,400,000)	(2,078,359)	181,007	(1,897,352)	(1,897,352)	-
Warrumbungle Waste	2,786,070	(2,486,858)	(20,000)	279,212	-	279,212	279,212	-
Total WSC 2022/23	72,410,486	(50,490,952)	(22,481,457)	(561,922)	(598,760)	(1,160,683)	(16,163)	(1,144,519)
2024/25								
General Revenue	18,070,401	-	-	18,070,401	-	18,070,401	-	18,070,401
Executive	1,123,783	(2,464,293)	-	(1,340,510)	-	(1,340,510)	-	(1,340,510)
Technical Services	14,535,666	(18,119,740)	(11,804,090)	(15,388,164)	(553,500)	(15,941,665)	(2,344,978)	(13,596,687)
Development Services	804,807	(2,552,812)	(60,000)	(1,808,005)	-	(1,808,005)	-	(1,808,005)
Corporate Services	7,434,313	(11,559,285)	(110,000)	(4,234,972)	-	(4,234,972)	(453,522)	(3,781,450)
Total General Fund	41,968,971	(34,696,130)	(11,974,090)	(4,701,250)	(553,500)	(5,254,750)	(2,798,499)	(2,456,250)
Warrumbungle Water	9,135,349	(2,790,808)	(7,955,000)	(1,610,459)	(107,341)	(1,717,800)	(1,717,800)	-
Warrumbungle Sewer	5,294,647	(1,545,790)	(7,890,000)	(4,141,143)	191,736	(3,949,407)	(3,949,407)	-
Warrumbungle Waste	2,896,263	(2,596,803)	(20,000)	279,460	-	279,460	279,460	-
Total WSC 2023/24	59,295,230	(41,629,531)	(27,839,090)	(10,173,392)	(469,105)	(10,642,496)	(8,186,246)	(2,456,250)

	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or (Payments)	Cash Result	Restricted Assets	Surplus / (Deficit)
2025/26								
General Revenue	18,767,341	-	-	18,767,341	-	18,767,341	-	18,767,341
Executive	1,150,743	(2,596,276)	-	(1,445,533)	-	(1,445,533)	-	(1,445,533)
Technical Services	13,308,080	(18,974,868)	(10,505,575)	(16,172,363)	(419,804)	(16,592,167)	(2,563,228)	(14,028,939)
Development Services	592,417	(2,680,270)	(60,000)	(2,147,853)	-	(2,147,853)	-	(2,147,853)
Corporate Services	7,686,298	(12,165,317)	(56,000)	(4,535,019)	-	(4,535,019)	(503,785)	(4,031,234)
Total General Fund	41,504,880	(36,416,731)	(10,621,575)	(5,533,427)	(419,804)	(5,953,230)	(3,067,012)	(2,886,218)
Warrumbungle Water	10,328,497	(2,916,671)	(8,475,000)	(1,063,174)	(54,380)	(1,117,554)	(1,117,554)	-
Warrumbungle Sewer	4,874,856	(1,612,668)	(5,380,000)	(2,117,812)	-	(2,117,812)	(2,117,812)	-
Warrumbungle Waste	3,010,887	(2,712,079)	(20,000)	278,808	-	278,808	278,808	-
Total WSC 2024/25	59,719,120	(43,658,149)	(24,496,575)	(8,435,604)	(474,184)	(8,909,788)	(6,023,569)	(2,886,218)
2026/27								
General Revenue	19,491,229	-	-	19,491,229	-	19,491,229	-	19,491,229
Executive	1,178,377	(2,872,409)	-	(1,694,032)	-	(1,694,032)	-	(1,694,032)
Technical Services	13,626,732	(19,884,651)	(10,510,044)	(16,767,963)	(417,341)	(17,185,304)	(2,712,333)	(14,472,971)
Development Services	645,775	(2,814,416)	(100,000)	(2,268,641)	-	(2,268,641)	-	(2,268,641)
Corporate Services	7,949,270	(12,793,267)	(100,000)	(4,943,997)	-	(4,943,997)	(539,900)	(4,404,097)
Total General Fund	42,891,383	(38,364,743)	(10,710,044)	(6,183,404)	(417,341)	(6,600,745)	(3,252,233)	(3,348,512)
Warrumbungle Water	4,960,229	(3,048,765)	(725,000)	1,186,464	-	1,186,464	1,186,464	-
Warrumbungle Sewer	2,536,127	(1,682,725)	(520,000)	333,402	-	333,402	333,402	-
Warrumbungle Waste	3,130,124	(2,832,956)	(20,000)	277,168	-	277,168	277,168	-
Total WSC 2025/26	53,517,863	(45,929,189)	(11,975,044)	(4,386,370)	(417,341)	(4,803,711)	(1,455,200)	(3,348,512)

5.3 Revenue (Function View)

Description	Income from Council Activities			
	2023/24 Final ELT Budget	2024/25	2025/26	2026/27
General Revenue				
Rates Revenue	9,084,517	9,421,619	9,771,243	10,133,854
Interest Revenue	130,000	136,500	143,325	150,491
General Grants	8,184,887	8,512,282	8,852,773	9,206,884
Total General Revenue	17,399,404	18,070,401	18,767,341	19,491,229
Executive Services				
Management and Leadership	103,987	106,587	109,251	111,983
Governance	183,253	115,493	117,246	119,042
HR Management	77,512	79,450	81,436	83,472
Payroll Services	-	-	-	-
WH&S And Risk Management	812,450	802,011	822,062	842,613
Learning And Development Services	19,748	20,242	20,748	21,266
Total Executive	1,196,950	1,123,783	1,150,743	1,178,377
Technical Services				
Technical Services Management				
Total Technical Services Management				
Design Services				
Design Services Management	-	-	-	-
Survey Investigation And Design	-	-	-	-
GIS	-	-	-	-
Asset Management	-	-	-	-
NSW Fire Brigade	-	-	-	-
Total Design Services	-	-	-	-
Road Operations				
Road Operations Management	-	-	-	-
Regional Roads M&R	7,358,164	3,232,118	3,307,921	3,385,619
Local Roads M&R	14,400,313	2,040,314	1,512,432	1,497,503
Aerodromes	-	-	-	-
RMCC And Other Road Contracts	1,600,000	1,680,000	1,764,000	1,852,200
Private Works	200,000	210,000	220,500	231,525
Total Road Operations	23,558,477	7,162,432	6,804,853	6,966,847
Fleet Services				
Fleet Services Management	53,403	56,073	58,877	61,821
Plant and Equipment	5,236,870	5,392,187	5,553,683	5,720,551

Description	2023/24 Final ELT Budget	2024/25	2025/26	2026/27
Depots	-	-	-	-
Workshops	-	-	-	-
Total Fleet Services	5,290,273	5,448,260	5,612,560	5,782,372
Property				
Property	777,511	483,374	497,896	512,904
Cemetery Services	105,000	110,250	115,763	121,551
Medical Facilities	50,000	52,500	55,125	57,881
Public Halls	41,320	8,313	8,728	9,165
Total Property	973,831	654,437	677,512	701,501
Urban Services and Facilities				
Urban Services and Facilities Management	4,096	4,301	4,516	4,742
Horticulture	-	-	-	-
Street Cleaning	-	-	-	-
Public Amenities	-	-	-	-
Ovals	1,033,399	794,116	23,153	24,310
Town Streets	12,228	-	-	-
Public Swimming Pools	522,459	472,120	185,486	146,961
Total Urban Services	1,572,182	1,270,537	213,155	176,012
Total Tech Services	31,394,762	14,535,666	13,308,080	13,626,732
Environment and Development Services				
Env and Dev Services Management	375,000	380,625	149,656	157,139
Building Control	65,464	68,737	72,174	75,783
Environmental Health Services	10,661	11,194	11,754	12,341
Town Planning	394,874	211,376	219,750	254,922
Total Environment and Development Services Management	845,999	671,932	453,334	500,185
Planning and Regulatory Services				
Compliance Services	32,483	33,682	34,930	36,229
Noxious Weeds	-	-	-	-
Total Planning and Regulatory Services	32,483	33,682	34,930	36,229
Economic Development and Tourism				
Economic Development and Tourism Services	302,853	99,194	104,153	109,361
Economic Development and Tourism Promotion	-	-	-	-
Total Economic Development And Tourism	302,853	99,194	104,153	109,361
Total Environment and Development Services	1,181,335	804,807	592,417	645,775

Description	2023/24 Final ELT Budget	2024/25	2025/26	2026/27
Corporate And Community Services				
Corporate Services				
Corporate Services Management	57,679	59,121	60,599	62,114
Administration Services	327,615	341,533	356,085	371,302
Finance	724,323	745,450	767,257	789,767
Communications And IT	790,468	810,230	830,485	851,248
Organisational Risk	-	-	-	-
Supply Services	3,000	3,150	3,308	3,473
Total Corporate Services	1,903,085	1,959,484	2,017,734	2,077,904
Corporate and Community Services Other				
Community Banking Agency	-	-	-	-
Bushfire and Emergency Services	1,900,849	1,929,033	1,958,352	1,988,851
Total Corp and Comm Services – Other	1,900,849	1,929,033	1,958,352	1,988,851
Community Services				
Community Services Management	81,000	-	-	-
Connect 5	188,748	196,328	204,213	212,414
Youth Development	306,884	-	-	-
OOSH	66,565	69,456	72,474	75,624
Libraries	90,416	90,416	90,416	90,416
Community Development	-	-	-	-
Community Transport	370,159	388,667	408,100	428,505
Aged Care Services	262,164	31,419	32,990	34,640
Meals On Wheels	271,101	284,656	298,889	313,833
Respite	88,279	92,693	97,328	102,194
Home Maintenance	126,429	132,750	139,388	146,357
Social Support	156,207	164,017	172,218	180,829
Yuluwirri Kids	2,001,077	2,095,394	2,194,197	2,297,702
Total Community Services	4,009,029	3,545,796	3,710,212	3,882,515
Total Corporate and Community Services	7,812,963	7,434,313	7,686,298	7,949,270
Total General Fund	58,985,414	41,968,971	41,504,880	42,891,383
Warrumbungle Water	5,835,417	9,135,349	10,328,497	4,960,229
Warrumbungle Sewer	4,803,585	5,294,647	4,874,856	2,536,127
Warrumbungle Waste	2,786,070	2,896,263	3,010,887	3,130,124
Total Warrumbungle Shire Council	72,410,486	59,295,230	59,719,120	53,517,863

* Includes Internal Revenue

5.4 Expenditure (Function View)

Description	Expense from Council Activities			
	2023/24 Final ELT Budget	2024/25	2025/26	2026/27
General Revenue				
Rates Revenue	-	-	-	-
Interest Revenue	-	-	-	-
General Grants	-	-	-	-
Total General Revenue	-	-	-	-
Executive Services				
Management and Leadership	(658,145)	(690,964)	(725,457)	(761,707)
Governance	(386,473)	(519,963)	(410,364)	(428,722)
HR Management	(458,654)	(482,764)	(508,178)	(534,969)
Payroll Services	(266,541)	(292,590)	(449,887)	(618,959)
WH&S And Risk Management	(329,867)	(345,857)	(362,648)	(380,277)
Learning And Development Services	(124,988)	(132,155)	(139,742)	(147,775)
Total Executive	(2,224,668)	(2,464,293)	(2,596,276)	(2,872,409)
Technical Services				
Technical Services Management	(648,711)	(680,849)	(714,624)	(750,118)
Total Technical Services Management	(648,711)	(680,849)	(714,624)	(750,118)
Design Services				
Design Services Management	(131,960)	(138,518)	(145,407)	(152,642)
Emergency Services Management	(58,249)	(47,146)	(47,862)	(48,597)
Survey Investigation And Design	(198,640)	(207,934)	(217,677)	(227,892)
GIS	(272,737)	(286,493)	(300,950)	(316,142)
Asset Management	(369,570)	(187,567)	(195,942)	(204,717)
NSW Fire Brigade	(58,300)	(55,000)	(55,000)	(55,000)
Road Safety Officer	(20,000)	(21,200)	(22,472)	(23,820)
Total Design Services	(1,109,455)	(943,858)	(985,310)	(1,028,810)
Road Operations				
Road Operations Management	(567,380)	(594,414)	(622,792)	(652,582)
Regional Roads M&R	(2,327,403)	(2,439,737)	(2,559,997)	(2,687,839)
Local Roads M&R	(13,338,351)	(2,850,791)	(2,969,690)	(3,103,163)
Aerodromes	(144,627)	(150,903)	(157,476)	(164,358)
RMCC And Other Road Contracts	(1,928,944)	(2,022,453)	(2,120,849)	(2,224,401)
Private Works	(65,460)	(68,802)	(72,316)	(76,010)
Total Road Operations	(18,372,164)	(8,127,100)	(8,503,120)	(8,908,353)
Fleet Services				
Fleet Services Management	(356,347)	(369,610)	(383,434)	(397,842)
Plant And Equipment	(2,371,769)	(2,505,018)	(2,645,934)	(2,794,967)
Depots	(200,676)	(199,137)	(207,733)	(216,745)
Workshops	(52,691)	(55,395)	(58,249)	(61,261)
Total Fleet Services	(2,981,483)	(3,129,160)	(3,295,350)	(3,470,815)

Description	2023/24 Final ELT Budget	2024/25	2025/26	2026/27
Property				
Property	(1,110,059)	(1,159,982)	(1,213,614)	(1,270,624)
Cemetery Services	(167,877)	(174,329)	(181,054)	(188,068)
Medical Facilities	(50,430)	(52,298)	(54,245)	(56,272)
Public Halls	(253,158)	(263,183)	(273,670)	(284,649)
Total Property	(1,581,525)	(1,649,792)	(1,722,583)	(1,799,613)
Urban Services and Facilities				
Urban Services and Facilities Management	(207,378)	(216,525)	(226,106)	(236,144)
Horticulture	(672,963)	(703,240)	(735,653)	(769,695)
Street Cleaning	(305,739)	(317,311)	(329,370)	(341,939)
Public Amenities	(255,327)	(266,725)	(278,668)	(291,185)
Ovals	(494,397)	(515,777)	(538,160)	(561,589)
Town Streets	(685,388)	(717,213)	(750,633)	(785,729)
Public Swimming Pools	(811,245)	(852,191)	(895,291)	(940,661)
Total Urban Services and Facilities	(3,432,437)	(3,588,982)	(3,753,881)	(3,926,942)
Total Technical Services	(28,125,775)	(18,119,740)	(18,974,868)	(19,884,651)
Environment and Development Services				
Environment and Development Services Management				
Development Services Management	(749,015)	(787,218)	(827,427)	(869,751)
Building Control	(214,872)	(225,942)	(237,602)	(249,887)
Environmental Health Services	(54,351)	(55,524)	(57,379)	(59,319)
Town Planning	(267,555)	(249,540)	(262,159)	(275,448)
Total Env and Dev Services Management	(1,285,793)	(1,318,224)	(1,384,567)	(1,454,405)
Planning and Regulatory Services				
Compliance Services	(249,153)	(259,962)	(271,288)	(283,154)
Noxious Weeds	(127,200)	(131,906)	(136,787)	(141,848)
Total Planning and Regulatory Services	(376,353)	(391,868)	(408,075)	(425,002)
Economic Development And Tourism				
Economic Development and Tourism Services	(681,547)	(717,031)	(754,428)	(793,848)
Economic Development and Tourism Promotion	(118,877)	(125,689)	(133,200)	(141,161)
Total Economic Development and Tourism	(800,424)	(842,720)	(887,628)	(935,009)
Total Environment and Development Services	(2,462,570)	(2,552,812)	(2,680,270)	(2,814,416)
Corporate And Community Services				
Corporate Services				
Corporate Services Management	(362,763)	(380,102)	(398,294)	(417,381)
Administration Services	(789,102)	(827,709)	(868,241)	(910,797)
Finance	(1,421,749)	(1,494,553)	(1,571,183)	(1,651,844)
Communications And IT	(842,356)	(890,616)	(941,690)	(995,740)
Organisational Risk	(1,241,291)	(1,315,768)	(1,394,714)	(1,478,397)

Description	2023/24 Final ELT Budget	2024/25	2025/26	2026/27
Supply Services	(229,954)	(240,331)	(251,205)	(262,597)
Total Corporate Services	(4,887,215)	(5,149,079)	(5,425,327)	(5,716,756)
Corporate and Community Services – Other				
Bushfire And Emergency Services	(1,367,630)	(1,445,153)	(1,527,195)	(1,614,025)
Total Corporate And Community Services – Other	(1,367,630)	(1,445,153)	(1,527,195)	(1,614,025)
Community Services				
Community Services Management	(130,125)	(130,602)	(136,333)	(142,331)
Connect 5	(232,922)	(244,100)	(255,834)	(268,149)
Community Connections	(173,603)	(182,046)	(190,920)	(200,251)
OOSH	(106,153)	(111,159)	(116,408)	(121,913)
Libraries	(747,300)	(775,549)	(808,881)	(838,156)
Community Development	(172,780)	(150,000)	(150,000)	(150,000)
Community Transport	(401,912)	(413,882)	(449,956)	(483,009)
Aged Care Services	(155,042)	(163,032)	(171,438)	(180,280)
Meals On Wheels	(304,723)	(320,876)	(337,913)	(355,887)
Respite	(57,824)	(60,439)	(63,179)	(66,050)
Home Maintenance	(155,769)	(163,532)	(171,696)	(180,281)
Social Support	(116,265)	(121,649)	(127,295)	(133,217)
Yuluwirri Kids	(2,028,442)	(2,128,187)	(2,232,942)	(2,342,962)
Total Community Services	(4,782,860)	(4,965,053)	(5,212,795)	(5,462,486)
Total Corporate And Community Services	(11,037,704)	(11,559,285)	(12,165,317)	(12,793,267)
General Fund	(43,850,717)	(34,696,130)	(36,416,731)	(38,364,743)
Warrumbungle Water	(2,671,432)	(2,790,808)	(2,916,671)	(3,048,765)
Warrumbungle Sewer	(1,481,945)	(1,545,790)	(1,612,668)	(1,682,725)
Warrumbungle Waste	(2,486,858)	(2,596,803)	(2,712,079)	(2,832,956)
Total Warrumbungle Shire Council	(50,490,952)	(41,629,531)	(43,658,149)	(45,929,189)

* Excludes Non Cash Transactions

** Includes Internal Expenditure

5.5 Proposed Capital Program 2023/24 – 2026/27

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Replacement PCs	General		R	20,000	50,000		
Server Storage upgrade	General		E				100,000
Replacement IT Server Hardware	General		R			50,000	
Website Upgrade	General		R	45,000			
Printer Leases	Non Cash - Leases		R		60,000		
Mower & Garden Equipment	General		R	6,000			
Trailer Replacements x 2						6,000	
VIC Capital allowance	General		R	10,000	10,000	10,000	10,000
EDT Strategy Review	General		E	30,000			
Coolah Basin Flood Study	Grant	66%	E	90,000	50,000	50,000	90,000
Waste Capital Allowance	General		R	20,000	20,000	20,000	20,000
Coonabarabran Administration Building - Fire Safety Compliance	General		E	50,000	50,000	25,000	
Storage/Workshop extensions	General		R	130,000			
Coolah Tennis Club Fencing	General		R	45,000			
17a Cole Street - Bathroom Refurb	General		R	15,000			
Coolah Office Auto Door	General		E	15,000			
House Painting	General		R	50,000	50,000		
Purlewaugh Hall - Kitchen Refurb	General		R			20,000	
Public Hall Capital allowance	General		R	75,000	100,000	652,345	646,278
Baradine Hall painting	General			42,500			
Public Toilet Hand Rails (Shire Wide)	General			7,500			
Pandora Gallery & Library - Carpet Replacement	General		R	50,000			
Cemeteries Capital allowance	General		R		50,000	25,000	25,000

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Mendooran cemetery fencing renewal	General		R		56,800		
Coonabarabran Native Grove Cemetery Expansion	General		E		55,000		
Native Grove Cemetery Arboriculture works	General		E	15,000			
Design Projects Survey Equip-upgrades	General		R	16,000	16,000	12,000	12,000
Design Services Software Upgrade	General		R			10,000	10,000
Laptop Computer & Traffic Counter	General		P	7,500		-	8,000
Minor Plant Purchases	Plant	100%	P	25,000	25,750	26,523	27,318
Plant & Equipment Purchases	Plant	100%	P	2,720,000	2,801,600	2,885,648	2,972,217
Plant & Equipment Purchases new ute for sewer and water	RA		P	45,000			
Workshop equip renewal	RA		R	20,000	20,600	21,218	21,855
Oil Water Separator Coolah Depot fuel bowsers	RA		E	30,000	30,900		
Depot improvements - WH&S	RA		E	30,000	30,900	31,827	32,782
Baradine Depot - Office Expansion and lunch room	RA		R	50,000	30,000		
Baradine Streets Reseals	General		R	13,000	20,000	22,541	23,105
Binnaway Streets Reseals	General		R	18,000	18,000	20,225	20,731
Coolah Streets Reseals	General		R	20,000	25,000	33,628	34,469
Coonabarabran Streets Reseals	General		R	25,000	60,000	107,586	110,275
Dunedoo Streets Reseals	General		R	20,000	26,000	30,216	30,972
Mendooran Streets Reseals	General		R	15,000	15,000	20,225	20,731
Reseal program - Rural Road Reseals	R2R	100%	R	450,000	450,000	450,000	450,000
Stormwater Drainage Renewals	Stormwater Levy	100%	R			70,000	70,000
Pavement Rehabilitation - Rural Road Pavements	R2R	100%	R	450,000	500,000	557,345	571,278

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Gravel Re-sheeting Program - Rural Roads Gravel Re-sheeting	R2R	100%	R	750,000	750,000	869,770	891,514
State Forest Road, Coolah - Sealing Project Stage One - Fixing Local Roads - Round 4	FLR	84.5%	E	1,992,517	504,474		
Black Gully Bridge Replacement	FCB	97.16%	E	650,000			
Local-Pavement Rehab - Turee Vale Road - Capital Grant Funded	R2R	100%	R	250,000			
Rural Road Causeway Upgrade Program	R2R	100%	R	500,000	500,000	500,000	500,000
Neible Siding Road Causeway Upgrade (box culvert)	R2R	100%	R		250,000		
Urban Road Rehabilitation Program	R2R	100%	R	350,000	350,000	350,000	350,000
Regional Roads Reseals	R2R	100%	R	650,000	650,000	793,678	813,520
Shoulder widening MR396 (Warrumbungles Way) - Pavement Rehabilitation	Block and REPAIR	100%	R	500,000			
Shoulder widening MR618 (Vinegaroy Rd) - Pavement Rehabilitation	Block and REPAIR	100%	R	169,000			
Pavement Rehab MR55 (Black Stump Way) - Pavement Rehabilitation			R		800,000		
Pavement Rehab MR129 (Baradine Rd) - Pavement Rehabilitation	Block and REPAIR	100%	R			300,000	
Pavement Widening - Black Spot Projects	Block and REPAIR	100%	R		300,000	300,000	300,000
Baradine Road MR129 - New Box Culvert	Block and REPAIR	100%	E			500,000	
Regional Road REPAIR PROGRAM	Block and REPAIR	100%	R				800,000
Regional Road REPAIR PROGRAM - MR396 Warrumbungle Way	Block and REPAIR	100%	R	800,000			
Regional Roads - Capital Projects - TBD	Block	100%	R	-	700,000	700,000	700,000

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Coonabarabran Aerodrome - Reseal taxiway	General		R		30,000	30,000	
Coonabarabran Aerodrome - capital works	General		E	35,000			
Softfall under playground equipment (Coolah)	General		R				20,000
Horticulture Capital allowance	General		R			30,000	10,000
Coonabarabran CBD toilets - renewal of fittings	General		R	50,000			
Black Stump Rest Area - floor & wall tiles, renewal of fittings	General		R		50,000	50,000	50,000
Garden beds renewal - Coonabarabran	General		R	10,000	10,000		
Playground equipment - renewal	General		E	20,000	20,000		
Jorrocks Park Coolah - fencing	General		E		30,000		
Milling Park Playground Dunedoo safety surfacing renewal	General		R		66,000		
Coonabarabran Town Beautification Masterplan finalisation	General		E		25,000		
Mendooran Oval - Amenity Upgrade and Expansion Stage 1	R4R9	100%	R	599,879			
Binnaway Oval - Changeroom upgrade, storage improvements, seating and shelter.	SCC5	100%	R	20,000	185,247		
Coonabarabran Sporting Complex Masterplan	General		E		75,000		
Bowen Oval Coolah Amenity Upgrade and Storage	R4R9	100%	R	20,000	429,911		
Bowen Oval Coolah - Enclose netball shed and install power	SCC5	100%	E	7,142			
Basketball Court Refurbishment - Coona	General		R			50,000	50,000
Coona Sports Complex Improvements	General		E			150,000	150,000
Coonabarabran Oval No 3 - Equipment Storage	General		E		200,000		
Coonabarabran Oval No 3 - renewal of canteen	General		R		75,000		

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Baradine Oval - Kiosk & grandstand improvements, seating and construction of an accessible toilet.	SCC5	100%	E	20,000	156,908		
Coonabarabran Oval No 3 - renewal of change rooms	R4R9	100%	R	304,716			
Coonabarabran Oval No 3 - Fencing	SCC5	100%	E	24,899			
Coonabarabran Oval No 2 - ground access improvements	SCC5	100%	E	15,763			
Binnaway Tennis Courts clubhouse renewal	General		R		25,000	25,000	10,000
Binnaway Tennis Club House re-roof	General		R	25,000			
Leak and Joint Repairs- All Pools	General		R	27,000	25,000	25,000	10,000
Baradine pool - Grouting & painting	General		R		30,000		
Baradine pool - Remove grandstand	General		R		10,000		
Baradine pool - New seating	General		E		10,000		
Baradine pool - New shade shelter	General		E		20,000		
Baradine pool - Pumps & pipes renewal, chlorinator	General		R		30,000		
Binnaway pool - Pipeline replacement	General		R		30,000	20,000	
Coolah pool - Pumps & Pipes renewal, chlorinator	General		R		35,000		
Coonabarabran pool - pumps & pipes renewal, chlorinator	General		R		35,000		
Dunedoo pool - New shade shelter	General		E		25,000		
Dunedoo pool - Pumps & pipes renewal, chlorinator	General		R		25,000		
Mendooran pool - Change room painting	General		R			15,000	
Mendooran pool - Pumps & pipes renewal, chlorinator	General		R		15,000		
Electrical compliance works at Baradine, Binnaway, Coonabarabran and Dunedoo pools	SCC%	100%	R	77,571	16,200		

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Continuous dosing systems at Baradine, Binnaway, Coonabarabran	SCC%	100%	R	60,000			
Pump and plant upgrades at Coolah, Coonabarabran and Dunedoo Pools	SCC%	100%	R	68,000	21,500	56,000	11,000
All pools - Plant shed safety improvements	General		R	25,000	5,000	5,000	
Coolah Pool disinfection upgrade to chlorine gas	General		R				350,000
All pools - Pool cleaner upgrade program	General		R	4,000	4,000	4,000	2,000
Binnaway Pool waste water disposal improvements and approvals	General		E	35,000			
Coolah Pool - plant room drainage improvements	General		R	45,330			
Shire wide Swimming Pool Upgrades	SCC5	100%	R		311,100		
"Masterplan, design and constructions plans for the redevelopment of Coonabarabran Public Swimming Pool."	R4R9	100%	E	199,440			
Rehabilitation of footpath sections	General		R	25,000	25,000	25,000	25,000
Darling Street - Urban Road Reseals	General		R	4,200			
Barwon Street - Urban Road Reseals	General		R	4,000			
Footpath rehabilitation - Binnaway	General		R	10,000	10,000	10,000	10,000
Renshaw St / Railway St pipe renewal	Stormwater Levy	100%	R		50,000		
Norman Street/Yeubla Street, pipe drainage system	Stormwater Levy	100%	E	40,000	20,000		
Renshaw Street - pipe between Yarran Street & Cisco Street	Stormwater Levy	100%	R	50,000			
Footpath Rehabilitation -Coolah	General		R			20,000	20,000
Coolah - Pavement Rehabilitation (Various Locations)	General		R			35,000	35,000
Queensborough Street - Urban Road Reseals	General		R	4,000			

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Goddard Street - pipe between Binnia St & Central Ln	Stormwater Levy	100%	R		60,000		
K&G rehabilitation	General		R	50,000			
Booyamurra Street - Kerb and Guttering	General		R		50,000		
Footpath Rehabilitation (general)	General		R	15,000	15,000	15,000	15,000
Dalgarno Street West - east of Clock Tower Motor Inn	General		R			60,000	
Town Street Rehabilitation (Coona)	General		R			60,000	60,000
K&G Rehabilitation (all towns)	General		R			50,000	50,000
Stormwater Levy Projects (All towns)	Stormwater Levy	100%	E			105,000	48,000
Charles Street - Urban Road Reseals	General		R	13,400			
North Street - Urban Road Reseals	General		R	15,300			
Barker Street - pipe extension from Camp Street	Stormwater Levy	100%	R		20,000		
Streets rehabilitation	General		R		70,000	70,000	
K&G rehabilitation	General		R	25,000	25,000	25,000	25,000
Town Street Rehabilitation (Dunedoo)	General		R			48,000	48,000
Footpath Rehabilitation - Dunedoo	General		R				10,000
Talbragar Street - Urban Road Pavements	General		R		7,200		
Wallaroo Street - Urban Road Pavements	General		R		40,000	32,800	
Whiteley Street - Urban Road Reseals	General		R	26,800			
Wargundy Street - Yarrow to Tucklan (K&G)	General		E		70,000	50,000	
Pedestrian access improvements - Bolaro, Bundulla, Merrygoen & Digilah Street	General		E		50,000	25,000	25,000
Town Street Rehabilitation (Mendooran)	General		R			70,000	24,000
Footpath rehabilitation - various sections	General		R		15,000	10,000	10,000
Urban Road Reseals - Urban Road Reseals	General		R	15,000	15,000		
Bandulla Street (NRMA) Footpath Renewal	General		R	15,000			

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Timor Dam - Ram Safety Upgrade	RA	100%	E	400,000	580,000	500,000	100,000
Baradine Water Treatment Plant- Renewals	Grant	75%	R	500,000	3,500,000	3,500,000	
Meter Replacements - Baradine	RA	100%	R	25,000	25,000	25,000	25,000
Mains Rehabilitation - Baradine	RA	100%	R	40,000	40,000	40,000	40,000
Baradine Bore Relining	RA	100%	R	530,000			
Meter Replacements - Binnaway	RA	100%	R	10,000	10,000	10,000	10,000
Binnaway Water Treatment Plant Upgrade	Grant	75%	R	500,000	500,000	830,000	
Water main replacements/extensions - Binnaway	RA	100%	R	40,000	40,000	40,000	40,000
Meter Replacements - Coolah	RA	100%	R	10,000	10,000	10,000	10,000
Mains Replacement and extensions - Coolah	RA	100%	R	50,000	50,000	50,000	50,000
Dedicated Rising Main extension to Wentworth Ave site	RA	100%	E	100,000	100,000	100,000	
Replacement of Martin St reservoir	RA	100%	R	75,000			
Coolah Water Supply Scheme Upgrades Scoping Study	Grant	75%	E	450,000	550,000	600,000	
Coonabarabran Water Main Rehabilitation	RA	100%	R	250,000	100,000	80,000	80,000
4 yearly res. Inspections and cleans (shire-wide)	RA	100%	R				170,000
Meter Replacements - Coonabarabran	RA	100%	P	40,000	40,000	40,000	40,000
Water Treatment Plant Renewal	RA	100%	R	38,000	40,000	40,000	40,000
Plant Items and Tools	RA	100%	R		10,000		10,000
Reservoir upgrades - WHS, C18, fencing (shire wide)	RA	100%	E	50,000			
Mains Rehabilitation - Dunedoo	RA	100%	R	40,000	40,000	40,000	40,000
Meter replacements - Dunedoo	RA	100%	R	20,000	20,000	20,000	20,000
Water Security Study Dunedoo	RA	100%	R	75,000	500,000		
Meter replacements - Mendooran	RA	100%	R	10,000	10,000	10,000	10,000
Water main replacements - Mendooran	RA	100%	R	40,000	40,000	40,000	40,000

Capital Project Description	Funding	% Funded	Renewal Vs Expansion Vs Plant	2023/24 Budget	2024/25 (Delivery Program)	2025/26 (Delivery Program)	2026/27 (Delivery Program)
Mendooran WQ Water Supply Scheme Upgrades	Grant	75%	E	500,000	1,750,000	2,500,000	
Vacuum pot refurb	RA	100%	R		50,000		
STP Upgrades Inland Rail	Subsidiary	100%	E	500,000			
Binnaway - Sewerage (Council contribution only to \$7.6m project) @25%	Grant	75%	E	400,000			
Coolah Sewage Treatment Plant Upgrade	Grant	53.5%	R	350,000	2,300,000	3,350,000	
Sewer Mains Rehab - Coolah	RA	100%	R		160,000		160,000
Pump stations- renewal	RA	100%	R	50,000	50,000	30,000	30,000
Sewer Mains rehab - Coonabarabran	RA	100%	R		160,000		160,000
Coonabarabran Sewage Treatment Plant Upgrade	Grant	50%	E	1,750,000	1,000,000		
Plant Items and Tools	RA	100%	R		10,000		10,000
Dunedoo Sewage Treatment Plant Upgrade	Grant	30%	E	2,300,000	4,000,000	2,000,000	
Sewer Main Rehabilitation	RA	100%	R		160,000		160,000
Pump Station Rehabilitation	RA	100%	R	50,000			
Total Capital				22,481,457	27,839,090	24,496,575	11,975,044

5.6 Balance Sheet

Consolidated Statement of Financial Position	2023/24	2024/25	2025/26	2026/27
Assets	\$'000	\$'000	\$'000	\$'000
Current Assets				
Cash and Cash Equivalents	30,469	19,764	11,303	6,883
Investments	-	-	-	-
Receivables	4,290	4,290	4,290	4,290
Inventories	568	568	568	568
Contract Assets	3,632	3,632	3,632	3,632
Other	1,037	1,037	1,037	1,037
Total Current Assets	39,996	29,291	20,830	16,410
Non-Current Assets				
Investments	-	-	-	-
Receivables	299	299	299	299
Inventories	-	-	-	-
Property, Plant & Equipment	591,611	607,558	619,316	619,102
Investments Equity Method	501	501	501	501
Right of use Asset	91	35	75	85
Intangibles	92	92	92	92
Total Non-Current Assets	592,594	608,485	620,283	620,078
Total Assets	632,590	637,776	641,113	636,488
Liabilities				
Current Liabilities				
Payables	1,917	1,917	1,917	1,917
Borrowings	69	459	-	-
Contract Liabilities	3,071	3,071	3,071	3,071
Lease liability	96	72	25	33
Provisions	4,343	4,343	4,343	4,343
Total Current Liabilities	9,496	9,862	9,356	9,364
Non-Current Liabilities				
Payables	-	-	-	-
Borrowings	459	-	-	-
Lease liability	162	67	64	73
Provisions	4,920	4,920	4,920	4,920
Total Non-Current Liabilities	5,541	4,987	4,984	4,993
Total Liabilities	15,037	14,849	14,340	14,357
Net Assets	617,553	622,928	626,773	622,131
Retained Earnings	434,798	440,173	444,018	439,376
Revaluation Reserves	182,755	182,755	182,755	182,755
Total Equity	617,553	622,928	626,773	622,131

5.7 Cash Flow Statement

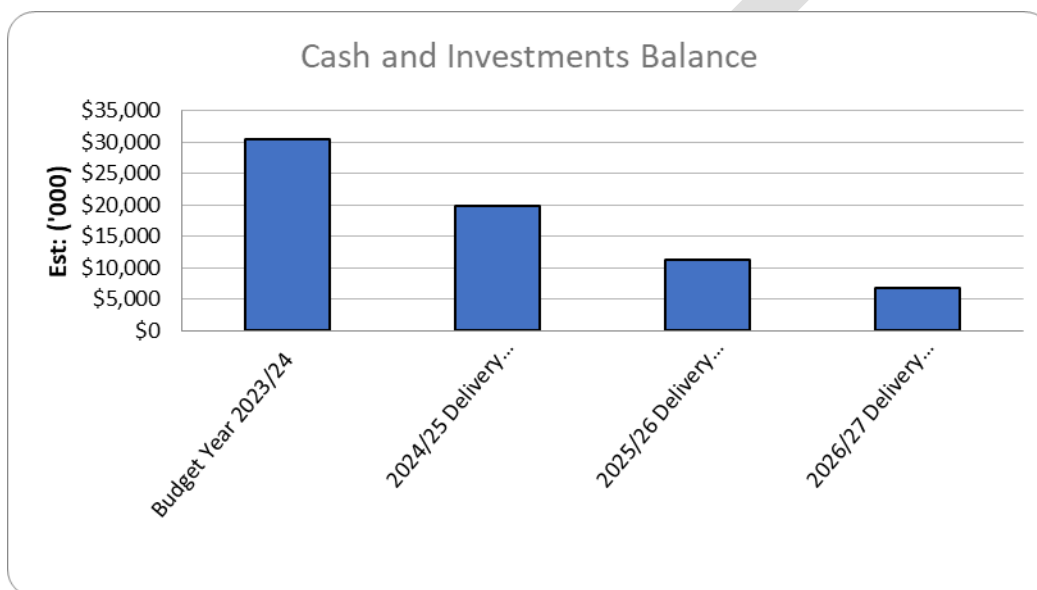
	2023/24	2024/25	2025/26	2026/27
Cash Flows from Operating Activities	\$'000	\$'000	\$'000	\$'000
<u>Receipts</u>				
Rates and Annual Charges	15,523	16,123	16,747	17,330
User Charges and Fees	6,940	7,043	7,146	7,498
Interest & Investment Revenue	297	312	328	344
Other Revenues	1,199	1,150	1,207	1,267
Grants & Contributions	40,375	26,372	25,767	18,318
<u>Payments</u>				
Employee Benefits & On-Costs	(17,339)	(18,222)	(19,280)	(20,395)
Materials & Contracts	(20,341)	(10,215)	(10,685)	(11,318)
Borrowing Costs	(28)	(10)	-	-
Other Expenses	(5,568)	(5,786)	(6,113)	(6,447)
Net Cash provided (or used in) Operating Activities	21,058	16,767	15,117	6,597
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, PP&E	861	899	944	991
Deferred Debtors Receipts	-	-	-	-
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, PP&E	(22,481)	(27,839)	(24,497)	(11,975)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to JVs & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(21,621)	(26,940)	(23,553)	(10,984)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	-	-	-	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(528)	(459)	-	-
Repayment of Finance Lease Liabilities	(96)	(72)	(25)	(33)
Net Cash provided (or used in) Financing Activities	(624)	(531)	(25)	(33)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,187)	(10,704)	(8,461)	(4,420)
Cash & Cash Equivalents – Opening balance	31,655	30,469	19,764	11,303
plus: Investments on hand - end of year				
Cash & Cash Equivalents - End of Year	30,469	19,764	11,303	6,883

6 Evaluation

Council generally measures its financial performance against a suite of key performance indicators (KPIs), some of which are prescribed by the NSW Government while others although not prescribed are included by Council as they are relevant in explaining and measuring Council's financial performance and position. Details of these ratios and Council's historical and forecast performance can be found below.

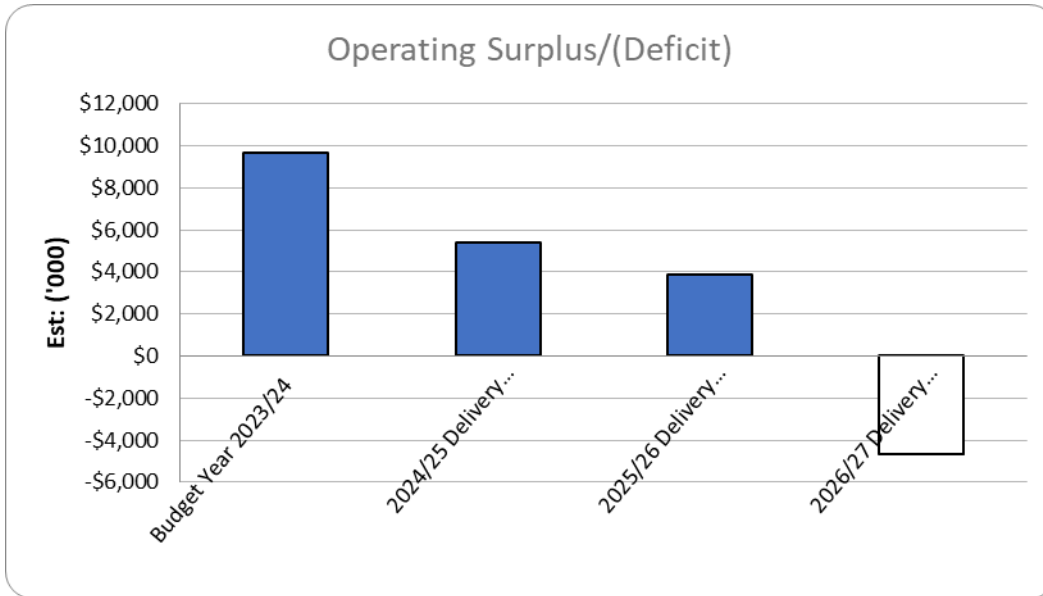
6.1 Cash and Investments Balance

This ratio shows Council's cash and investments balance. Council's cash and investments balance is forecast to decrease from \$30.5m in 2023/24 to \$6.8m during the Delivery Program period as Council catches up on Capital & Maintenance Projects.



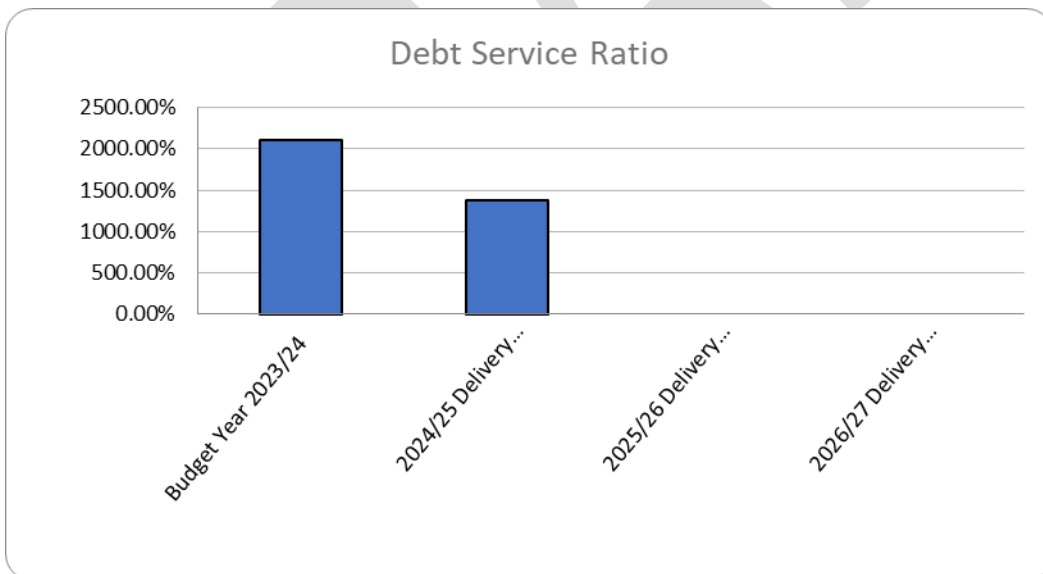
6.2 Operating Surplus/(Deficit)

This ratio shows Council's operating surplus or deficit (which includes non-cash items such as depreciation). Council is expected to record a combined surplus of \$14.2m over the four years. The 2023/24 financial year is expected to generate a surplus of \$9.6m with increased Operating Grants. 2024/25 estimated surplus is \$5.4m due to a reduction in Grant income. 2025/26 is forecast to generate a surplus of \$3.8m with the 2026/27 year forecast a deficit of \$4.6k due to decreased Capital Grants and increased operating expenses. This is based on a very conservative forecast that Council will only receive minimum Capital Grants from 2024/25.



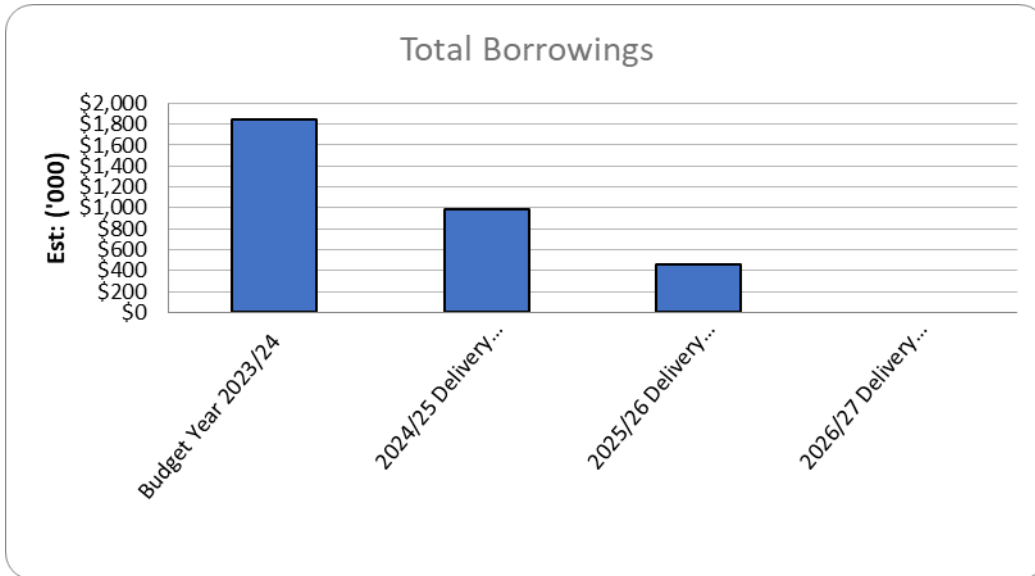
6.3 Debt Service Ratio

This ratio measures the amount of general income that is used to repay debt and interest charges. The benchmark set by OLG for the ratio is greater than 0% and less than 20%. The Delivery Program shows the budget year 2023/24 and the subsequent year 24/25 to be well above 2%. Loans are paid off in the first three years of the Delivery Program.



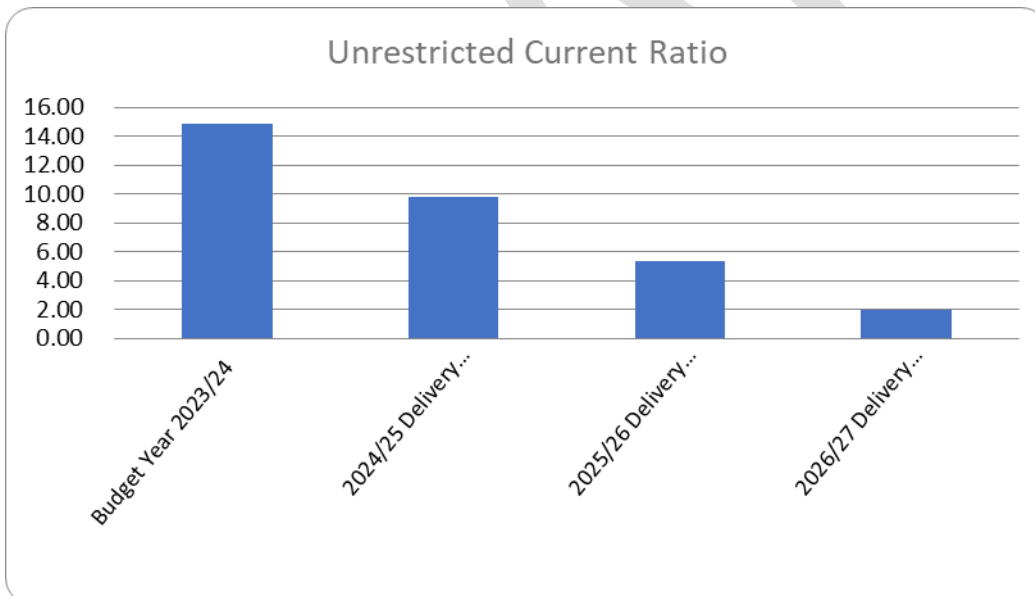
6.4 Total Borrowings

This shows Council's total level of borrowings, which will be decreased over the Delivery Program period i.e. from \$1.8m in 2023/24 to nil in 2026/27.



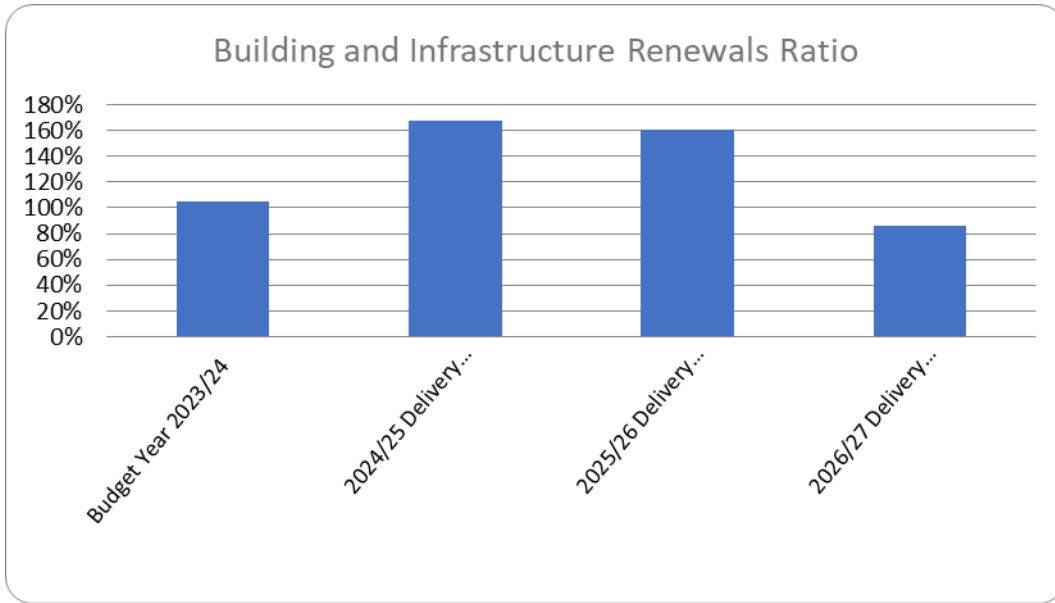
6.5 Unrestricted Current Ratio

This ratio assesses the adequacy of working capital and its ability to satisfy obligations in the short-term for the unrestricted activities of Council. The NSW Government considers a ratio of less than 1.5 as unsatisfactory. Council's unrestricted current ratio is expected to remain above the 1.5 considered satisfactory.



6.6 Building and Infrastructure Renewals Ratio

This ratio assesses the rate at which building and infrastructure assets are being renewed relative to the rate at which they are depreciating. A ratio of less than 100% is unsatisfactory, although the NSW mean has ranged lower than 100% in the last 4 years. Council's renewals ratio is forecasted to peak at 167% in 2024/25 while it falls to 86% in 2026/27. Council's DP shows a falling Renewals ratio, however, this is subject to completion and budget revotes.



DRAFT



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