

Warrumbungle Shire Council

Operational Plan 2024/25

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.

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1. Foreword from the Mayor

I am pleased to present the Operational Plan for 2024/25, the second of the term of Council elected in December 2021.

There is no doubt we are coming off several challenging years however, my focus has been not only on delivering services, events and opportunities 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 2024/25 Council will commit to spending \$34.8 million on services and facilities, and to deliver a \$19.4 million capital program which provides for \$2.9 million in Regional Roads, \$3.8 million on water projects, \$3.2 million on sewer projects, \$2 million on replacement of operating plant and equipment, \$4.2 million on local roads, \$799 thousand on swimming pools and \$2 million on property, horticulture and recreational.

During 2024/25, the community can expect to see:

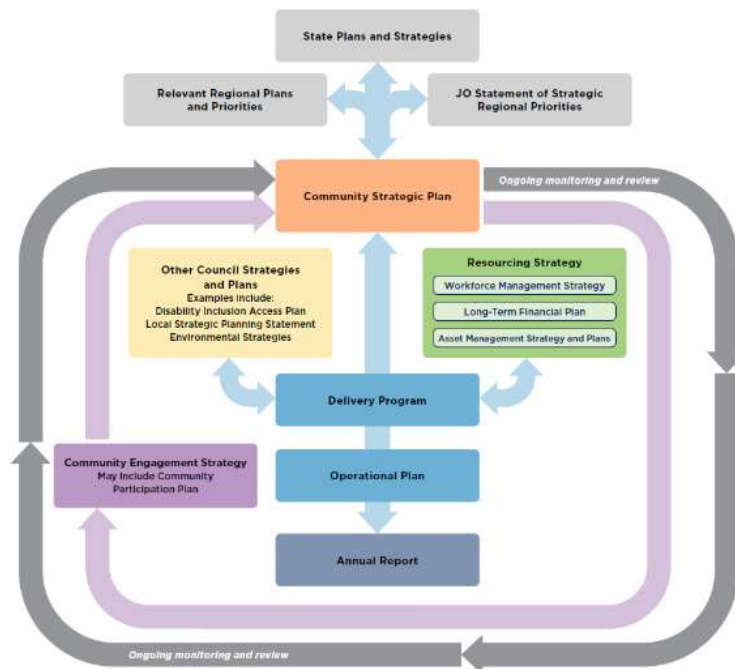
- Pound Upgrades
- Reseal program – Rural Roads Reseals
- Pavement Rehabilitation – Rural Roads Pavements
- State Forest Road, Coolah – sealing project stage one – Fixing Local Roads Grant
- Regional Roads Reseals
- Shire-wide Playground Upgrades (playgrounds and skate parks)
- Bowen Oval Coolah Amenity Upgrade and Storage
- Baradine Oval – Kiosk & grandstand improvements, seating and construction of an accessible toilet
- Baradine Water Treatment Plant – Renewals
- Baradine Bore Relining
- Binnaway Water Treatment Plant Upgrade
- Binnaway Raw Water Pump Station Renewals
- Dedicated Rising Main extension to Wentworth Avenue site
- Risk 5 Coolah Water Treatment Plant Upgrade – (Grant Funded)
- Coolah Fluoride Implementation (100% Funded NSW Health)
- Coonabarabran Water Main Rehabilitation
- Coonabarabran Fluoride Implementation (100% Funded NSW Health)
- Risk 5 Dunedoo Water Treatment Plant Upgrade – (Grant Funded)
- Mendooran WQ Water Supply Scheme Upgrades
- Coolah Sewage Treatment Plant Upgrade
- Sewer Mains Rehab – Coolah
- Sewer Mains Rehab – Coonabarabran
- Coonabarabran Sewage Treatment Plant Upgrade
- Dunedoo Sewage Treatment Plant Upgrade

I am excited to present this plan, as we continue to recover from the 2022/23 natural disasters, 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 coming years thanks to the work of my fellow councillors and the support of staff.

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 2024/25 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 2024/25 Operational Plan (budget) has been prepared. A continued focus of the development of the 2024/25 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 2024/25 budget includes:

- An operating deficit before capital grants of \$3.2m
- An unrestricted cash budget surplus of \$21.2m
- Council's cash at bank will decrease by \$1.8m by the end of 2024/25.
- A capital program of \$19.4m

3.2 Capital Budget Summary

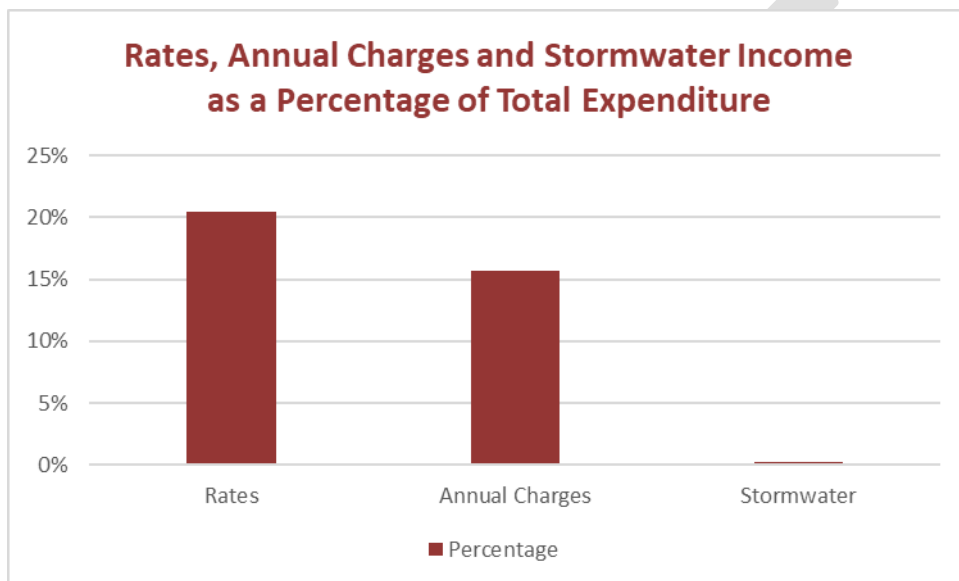
Council is committed to building the infrastructure that supports the needs of the community, both now and in the future. The 2024/25 Capital Budget includes approximately \$17 million worth of infrastructure projects including e.g. scheduled and ongoing asset renewals and some exciting projects listed as below:

- Plant & Equipment - \$2m
- Road Operations – \$7.1m
- Town Streets - \$242k
- Swimming Pools - \$799k
- Urban Services - \$1.7m
- Property - \$290k
- Warrumbungle Sewer - \$5.4m
- Warrumbungle Water - \$3.79m
- Waste - \$85k

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

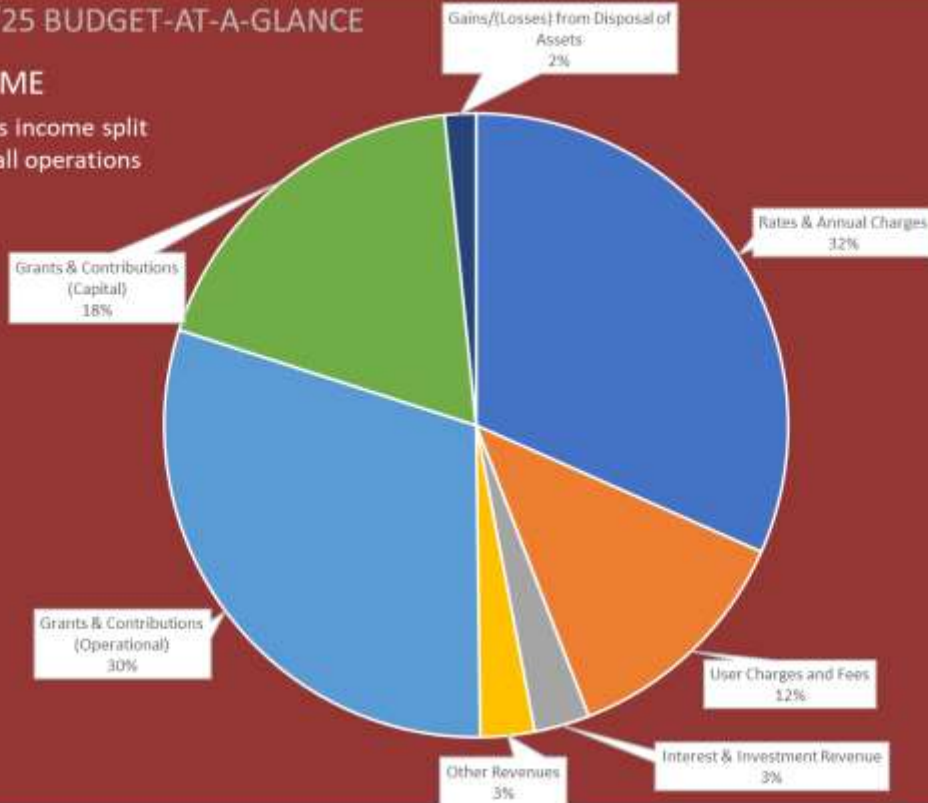
The below graph shows the percentage of operating expenditure that is funded by Rates, Annual Charges and Stormwater. Combined they fund only 36% of Warrumbungle Shire Council's operating expenditure for the 2024/25 budget year.



2024/25 BUDGET-AT-A-GLANCE

INCOME

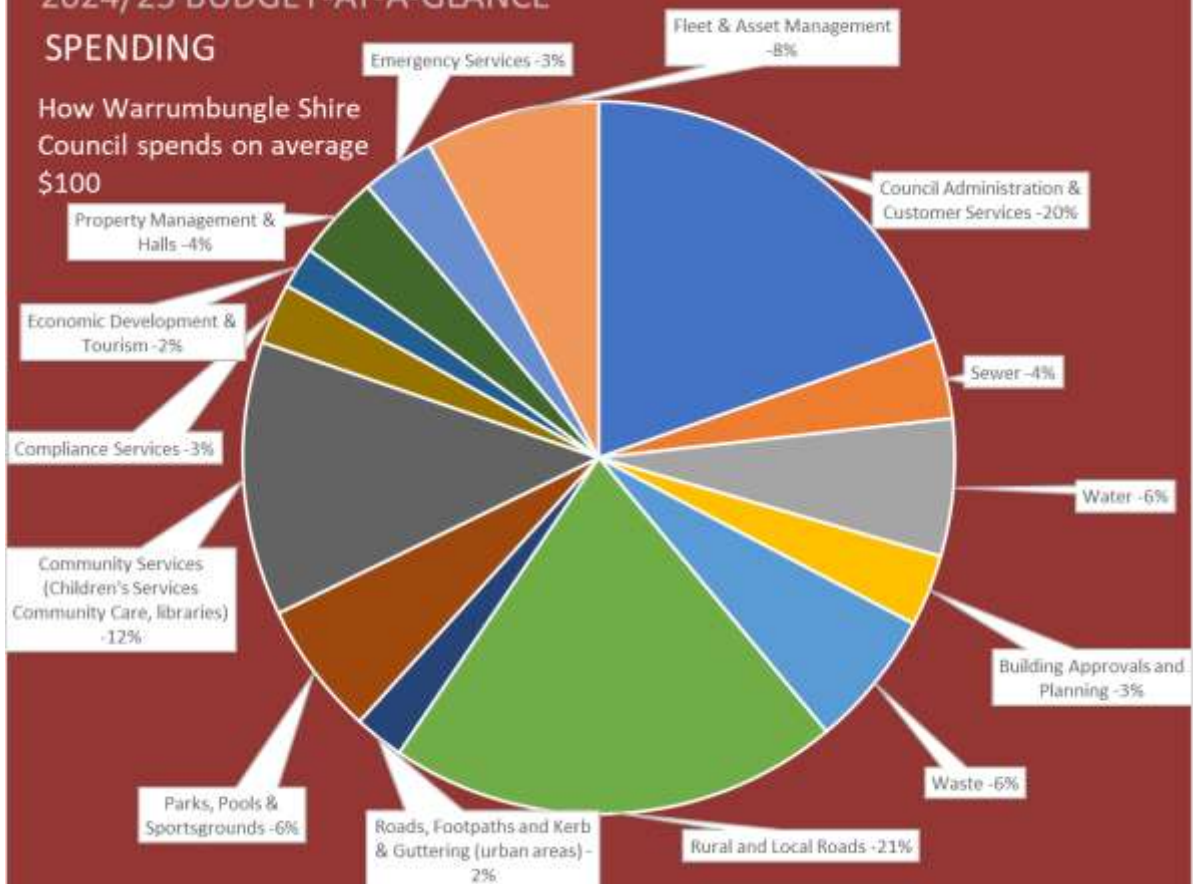
Councils income split across all operations



2024/25 BUDGET-AT-A-GLANCE

SPENDING

How Warrumbungle Shire Council spends on average \$100



4. Context

4.1 Our services

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

4.3 Income Statement

	<i>Budget 2024/25</i>	2025/26	2026/27	2027/28
Income from Continuing Operations	\$'000	\$'000	\$'000	\$'000
Rates & Annual Charges	16,705	17,456	18,240	19,060
User Charges and Fees	6,588	6,907	7,240	7,590
Interest & Investment Revenue	1,510	1,585	1,665	1,748
Other Revenues	1,482	1,283	1,347	1,414
Grants & Contributions (Operational)	15,915	15,937	16,512	17,110
Grants & Contributions (Capital)	9,732	6,857	8,749	5,722
Gains/(Losses) from Disposal of Assets	856	899	944	991
Net Share in JVs	-	-	-	-
Total Income from Continuing Operations	52,788	50,924	54,697	53,635
Expenses from Continuing Operations				
Employee Benefits & On-Costs	17,398	17,883	18,558	19,258
Borrowing Costs	141	134	124	124
Materials & Contracts	15,375	15,071	15,696	16,390
Depreciation & Impairment	11,536	11,536	11,445	11,445
Other Expenses	1,845	1,975	2,017	2,107
Net Share of Interest in Joint Ventures	-	-	-	-
Net Losses from Disposal of Assets	-	-	-	-
Total Expenditure from Continuing Operations	46,295	46,599	47,840	49,324
Net Operating Result for the Year	6,493	4,325	6,857	4,311

5. Operational Plan

5.1 Budget Numbers 2024/25

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	9,521,990			9,521,990			9,521,990
Interest Revenue	1,342,450			1,342,450			1,342,450
General Grants	8,505,487			8,505,487			8,505,487
Total General Revenue	19,369,927			19,369,927			19,369,927
Executive							
Management and Leadership	103,944	(639,660)		(535,716)			(535,716)
HR Management	87,811	(506,117)	(35,000)	(453,306)			(453,306)
Governance	135,201	(1,943,456)		(1,808,255)			(1,808,255)
Payroll Services	-	(181,152)		(181,152)			(181,152)
WH&S And Risk Management	921,155	(292,946)		628,209			628,209
Learning And Development Services	57,378	(353,100)		(295,722)			(295,722)
Total Executive	1,305,489	(3,916,431)	(35,000)	(2,645,941)			(2,645,941)
Technical Services							
Technical Services Management	4,000	(455,426)		(451,426)			(451,426)
Total Technical Services Management	4,000	(455,426)		(451,426)			(451,426)

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Design Services							
Design Services Management	-	(214,652)		(214,652)			(214,652)
Emergency Services Management	100	(65,254)		(65,154)			(65,154)
Survey Investigation And Design	-	(168,833)	(23,500)	(192,333)			(192,333)
GIS	-	(74,822)		(74,822)			(74,822)
Asset Management	-	(188,864)		(188,864)			(188,864)
NSW Fire Brigade	-	(73,300)		(73,300)			(73,300)
Road Safety Officer	-	-		-			-
Total Design Services	100	(785,725)	(23,500)	(809,125)			(809,125)
Road Operations							
Road Operations Management	5,000	(753,607)		(748,607)	-	-	(748,607)
Regional Roads M&R	4,633,106	(2,460,980)	(2,875,000)	(702,874)	(53,978)	(756,852)	-
Local Roads M&R	3,805,978	(2,399,024)	(4,226,172)	(2,819,218)	(404,857)	-	(3,224,075)
Aerodromes	-	(106,720)	-	(106,720)	-	-	(106,720)
RMCC And Other Road Contracts	1,600,000	(2,840,462)		(1,240,462)	-	-	(1,240,462)
Private Works	50,000	(13,275)		36,725	-	-	36,725
Total Road Operations	10,094,084	(8,574,067)	(7,101,172)	(5,581,155)	(458,835)	(756,852)	(5,283,139)

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Fleet Services							
Fleet Services Management	53,403	(382,041)		(328,638)		(328,638)	-
Plant And Equipment	5,386,778	(2,604,483)	(2,070,150)	712,146		712,146	-
Depots	-	(256,960)		(256,960)		(256,960)	-
Workshops	-	(60,792)		(60,792)		(60,792)	-
Total Fleet Services	5,440,181	(3,304,277)	(2,070,150)	65,754		65,754	-
Property							
Property	529,947	(1,094,875)	(115,000)	(679,928)			(679,928)
Cemetery Services	155,000	(170,516)	(175,000)	(190,516)			(190,516)
Medical Facilities	50,000	(54,225)		(4,225)			(4,225)
Public Halls	12,917	(285,571)	-	(272,654)			(272,654)
Total Property	747,864	(1,605,186)	(290,000)	(1,147,322)			(1,147,322)
Urban Services							
Urban Services Management	4,096	(264,502)		(260,406)			(260,406)
Horticulture	765,110	(550,582)	(831,000)	(616,472)			(616,472)
Street Cleaning	-	(238,548)		(238,548)			(238,548)
Public Amenities	-	(258,693)		(258,693)			(258,693)
Ovals	830,834	(545,999)	(880,432)	(595,597)			(595,597)
Town Streets	614,104	(704,177)	(242,205)	(332,278)			(332,278)

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Public Swimming Pools	529,347	(1,183,605)	(798,971)	(1,453,229)	-	-	(1,453,229)
Total Urban Services	2,743,491	(3,746,106)	(2,752,609)	(3,755,224)	-	-	(3,755,224)
Total Tech Services	19,029,720	(18,470,788)	(12,237,431)	(11,678,498)	(458,835)	(691,097)	(11,446,236)
Development Services							
Development Services Management							
Development Services Management	375,000	(656,396)		(281,396)			(281,396)
Building Control	65,464	(314,102)		(248,638)			(248,638)
Environmental Health Services	10,661	(71,162)		(60,501)			(60,501)
Town Planning	242,166	(317,402)	-	(75,236)			(75,236)
Total Development Services Management	693,291	(1,359,062)	-	(665,771)			(665,771)
Regulatory Services							
Compliance Services	32,483	(376,241)	(18,000)	(361,758)			(361,758)
Noxious Weeds	-	(127,200)		(127,200)			(127,200)
Total Regulatory Services	32,483	(503,441)	(18,000)	(488,958)			(488,958)
Development And Tourism							
Tourism And Development Services	227,853	(675,526)	-	(447,673)			(447,673)
Tourism And Economic Promotion	-	(117,700)		(117,700)			(117,700)
Total Development And Tourism	227,853	(793,226)	-	(565,373)			(565,373)
Total Development Services	953,627	(2,655,729)	(18,000)	(1,720,102)			(1,720,102)

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	54,067	(343,280)		(289,213)		-	(289,213)
Administration Services	325,766	(764,065)		(438,299)		-	(438,299)
Finance	777,666	(1,518,438)		(740,772)		-	(740,772)
Communications And IT	593,972	(739,775)	-	(145,803)		-	(145,803)
Supply Services	-	(198,987)		(198,987)		-	(198,987)
Total Corporate Services	1,751,471	(3,564,545)	-	(1,813,074)		-	(1,813,074)
Corporate and Comm Services Other							
Bushfire and Emergency Services	604,979	(1,254,717)	-	(649,738)		-	(649,738)
Total Corporate and Comm Services	604,979	(1,254,717)	-	(649,738)		-	(649,738)
Community Services							
Children And Community Services Management	-	(579,533)		(579,533)		-	(579,533)
Connect 5	188,748	(300,254)	-	(111,506)		(111,506)	-
Youth Development	144,000	(231,491)		(87,491)		(87,491)	-
OOSH	22,822	(141,602)		(118,780)		(118,780)	-
Libraries	93,716	(836,273)		(742,557)		-	(742,557)
Community Development	-	-		-		-	-

Description	Revenue	Recurrent Expenditure	Capital Expenditure	Net Profit/ (Cost) to Council	Loan Payments	RA Movement	Surplus/ (Deficit)
Community Transport	444,279	(369,162)	-	75,117	-	75,117	-
Aged Care Services	432,164	(326,645)	-	105,519	-	105,519	-
Meals On Wheels	289,619	(325,716)	-	(36,097)	-	(36,097)	-
Respite	99,581	(124,330)	-	(24,749)	-	(24,749)	-
Home Maintenance	183,279	(181,302)	-	1,977	-	1,977	-
Social Support	276,482	(143,151)	-	133,331	-	133,331	-
Yuluwirri Kids	1,585,109	(1,638,911)	-	(53,802)	-	(53,802)	-
Total Community Services	3,759,799	(5,198,371)	-	(1,438,572)	-	(116,481)	(1,322,091)
Total Corporate And Comm Services	6,116,249	(10,017,632)	-	(3,901,384)	-	(116,481)	(3,784,903)
Total General Fund	46,775,012	(35,060,580)	(12,290,431)	(575,999)	(458,835)	(807,578)	(227,256)
Warrumbungle Water	6,291,981	(2,600,398)	(3,823,240)	(131,657)	(104,470)	(236,127)	-
Warrumbungle Sewer	3,956,207	(1,505,614)	(3,245,000)	(794,406)	181,007	(613,399)	-
Warrumbungle Waste	2,896,948	(2,601,864)	(85,000)	210,084	-	210,084	-
Total Warrumbungle Shire Council	59,920,149	(41,768,456)	(19,443,671)	(1,291,979)	(458,835)	(1,523,557)	(227,256)

5.2 Delivery Program Numbers

	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or (Payments)	Cash Result	Restricted Assets	Surplus / (Deficit)
2024/25								
General Revenue	19,369,927	-	-	19,369,927	-	19,369,927	-	19,369,927
Executive	1,305,489	(3,916,431)	(35,000)	(2,645,941)	-	(2,645,941)	-	(2,645,941)
Technical Services	19,029,720	(18,470,788)	(12,237,431)	(11,678,498)	(458,835)	(12,137,333)	(691,097)	(11,446,236)
Development Services	953,627	(2,655,729)	(18,000)	(1,720,102)	-	(1,720,102)	-	(1,720,102)
Corporate Services	6,116,249	(10,017,632)	-	(3,901,384)	-	(3,901,384)	(116,481)	(3,784,903)
Total General Fund	46,775,012	(35,060,580)	(12,290,431)	(575,999)	(458,835)	(1,034,834)	(807,578)	(227,256)
Warrumbungle Water	6,291,981	(2,600,398)	(3,823,240)	(131,657)	-	(131,657)	(131,657)	-
Warrumbungle Sewer	3,956,207	(1,505,614)	(3,245,000)	(794,406)	-	(794,406)	(794,406)	-
Warrumbungle Waste	2,896,948	(2,601,864)	(85,000)	210,084	-	210,084	210,084	-
Total WSC 2024/25	59,920,149	(41,768,456)	(19,443,671)	(1,291,979)	(458,835)	(1,750,814)	(1,523,557)	(227,256)
2025/26								
General Revenue	20,206,133	-	-	20,206,133	-	20,206,133	-	20,206,133
Executive	1,240,901	(3,630,279)	-	(2,389,378)	-	(2,389,378)	-	(2,389,378)
Technical Services	14,028,449	(18,954,486)	(12,197,068)	(17,123,104)	-	(17,123,104)	(6,360,232)	(10,762,872)
Development Services	693,057	(2,798,723)	-	(2,105,666)	-	(2,105,666)	-	(2,105,666)
Corporate Services	6,218,281	(9,954,381)	(156,000)	(3,892,100)	-	(3,892,100)	(202,396)	(3,689,705)
Total General Fund	42,386,822	(35,337,869)	(12,353,068)	(5,304,115)	-	(5,304,115)	(6,562,628)	1,258,513
Warrumbungle Water	7,136,931	(2,688,915)	(4,679,500)	(231,484)	-	(231,484)	(231,484)	-
Warrumbungle Sewer	5,682,099	(1,535,058)	(5,900,000)	(1,752,959)	-	(1,752,959)	(1,752,959)	-
Warrumbungle Waste	3,029,110	(2,688,028)	-	341,082	-	341,082	341,082	-
Total WSC 2025/26	58,234,962	(42,249,870)	(22,932,568)	(6,947,476)	-	(6,947,476)	(8,205,989)	1,258,513

	Revenue	Recurrent Expenditure	Capital Expenditure	Net Cost to Council	Loan Receipts or (Payments)	Cash Result	Restricted Assets	Surplus / (Deficit)
2026/27								
General Revenue	21,078,622	-	-	21,078,622	-	21,078,622	-	21,078,622
Executive	1,271,924	(3,811,986)	-	(2,540,062)	-	(2,540,062)	-	(2,540,062)
Technical Services	14,460,978	(19,583,882)	(12,547,455)	(17,670,359)	-	(17,670,359)	(6,608,276)	(11,062,083)
Development Services	726,730	(2,934,056)	-	(2,207,326)	-	(2,207,326)	-	(2,207,326)
Corporate Services	6,475,224	(10,290,688)	(100,000)	(3,915,464)	-	(3,915,464)	(156,721)	(3,758,743)
Total General Fund	44,013,478	(36,620,612)	(12,647,455)	(5,254,589)	-	(5,254,589)	(6,764,997)	1,510,408
Warrumbungle Water	10,992,481	(2,781,142)	(9,549,500)	(1,338,161)	-	(1,338,161)	(1,338,161)	-
Warrumbungle Sewer	4,017,362	(1,586,204)	(2,850,000)	(418,842)	-	(418,842)	(418,842)	-
Warrumbungle Waste	3,167,312	(2,777,128)	-	390,184	-	390,184	390,184	-
Total WSC 2026/27	62,190,633	(43,765,086)	(25,046,955)	(6,621,408)	-	(6,621,408)	(8,131,816)	1,510,408
2027/28								
General Revenue	21,988,976	-	-	21,988,976	-	21,988,976	-	21,988,976
Executive	1,303,722	(4,151,525)	-	(2,847,803)	-	(2,847,803)	-	(2,847,803)
Technical Services	14,908,410	(20,271,127)	(8,312,483)	(13,675,200)	-	(13,675,200)	(2,450,521)	(11,224,678)
Development Services	762,053	(2,942,947)	-	(2,180,894)	-	(2,180,894)	-	(2,180,894)
Corporate Services	6,743,582	(10,685,513)	-	(3,941,931)	-	(3,941,931)	(113,410)	(3,828,521)
Total General Fund	45,706,744	(38,051,112)	(8,312,483)	(656,851)	-	(656,851)	(2,563,931)	1,907,080
Warrumbungle Water	8,872,801	(2,876,631)	(5,534,500)	461,670	-	461,670	461,670	-
Warrumbungle Sewer	3,424,187	(1,639,109)	(630,000)	1,155,078	-	1,155,078	1,155,078	-
Warrumbungle Waste	3,311,831	(2,869,281)	-	442,550	-	442,550	442,550	-
Total WSC 2027/28	61,315,563	(45,436,133)	(14,476,983)	1,402,446	-	1,402,446	(504,634)	1,907,080

5.3 Revenue (Function View)

Description	Income from Council Activities			
	2024/25 Final ELT Budget	2025/26	2026/27	2027/28
General Revenue				
Rates Revenue	9,521,990	9,950,855	10,399,037	10,867,407
Interest Revenue	1,342,450	1,409,573	1,480,051	1,554,054
General Grants	8,505,487	8,845,706	9,199,534	9,567,516
Total General Revenue	19,369,927	20,206,133	21,078,622	21,988,976
Executive Services				
Management and Leadership	103,944	106,543	109,206	111,936
HR Management	87,811	90,006	92,256	94,563
Governance	135,201	72,106	73,908	75,756
Payroll Services	-	-	-	-
WH&S And Risk Management	921,155	913,434	936,270	959,677
Learning And Development Services	57,378	58,812	60,283	61,790
Total Executive	1,305,489	1,240,901	1,271,924	1,303,722
Technical Services				
Technical Services Management				
Total Technical Services Management	4,000	4,200	4,410	4,631
Design Services				
Design Services Management	-	-	-	-
Emergency Services Management	100	105	110	116
Survey Investigation And Design	-	-	-	-
GIS	-	-	-	-
Asset Management	-	-	-	-
NSW Fire Brigade	-	-	-	-
Total Design Services	100	105	110	116
Road Operations				
Road Operations Management	5,000	5,250	5,513	5,788
Regional Roads M&R	4,633,106	4,550,656	4,664,422	4,781,033
Local Roads M&R	3,805,978	1,588,750	1,628,469	1,669,180
Aerodromes	-	-	-	-
RMCC And Other Road Contracts	1,600,000	1,680,000	1,764,000	1,852,200
Private Works	50,000	52,500	55,125	57,881
Total Road Operations	10,094,084	7,877,156	8,117,528	8,366,082
Fleet Services				
Fleet Services Management	53,403	56,073	58,877	61,821
Plant and Equipment	5,386,778	5,546,933	5,713,443	5,885,507

Description	2024/25 Final ELT Budget	2025/26	2026/27	2027/28
Depots	-	-	-	-
Workshops	-	-	-	-
Total Fleet Services	5,440,181	5,603,006	5,772,319	5,947,327
Property				
Property	529,947	280,883	290,355	300,187
Cemetery Services	155,000	110,250	115,763	121,551
Medical Facilities	50,000	52,500	55,125	57,881
Public Halls	12,917	13,563	14,241	14,953
Total Property	747,864	457,196	475,484	494,572
Urban Services and Facilities				
Urban Services and Facilities Management	4,096	4,301	4,516	4,742
Horticulture	765,110	116	121	127
Street Cleaning	-	-	-	-
Public Amenities	-	-	-	-
Ovals	830,834	22,050	23,153	24,310
Town Streets	614,104	-	-	-
Public Swimming Pools	529,347	60,320	63,336	66,503
Total Urban Services	2,743,491	86,787	91,126	95,682
Total Tech Services	19,029,720	14,028,449	14,460,978	14,908,410
Environment and Development Services				
Env and Dev Services Management	375,000	380,625	399,656	419,639
Building Control	65,464	68,737	72,174	75,783
Environmental Health Services	10,661	11,194	11,754	12,341
Town Planning	242,166	178,376	186,750	195,522
Total Environment and Development Services Management	693,291	638,932	670,334	703,285
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	227,853	20,444	21,466	22,539
Economic Development and Tourism Promotion	-	-	-	-
Total Economic Development And Tourism	227,853	20,444	21,466	22,539
Total Environment and Development Services	953,627	693,057	726,730	762,053

Description	2024/25 Final ELT Budget	2025/26	2026/27	2027/28
Corporate And Community Services				
Corporate Services				
Corporate Services Management	54,067	55,419	56,804	58,224
Administration Services	325,766	339,638	354,143	369,311
Finance	777,666	800,127	823,300	847,211
Communications And IT	593,972	608,821	624,042	639,643
Organisational Risk	-	-	-	-
Supply Services	-	-	-	-
Total Corporate Services	1,751,471	1,804,005	1,858,289	1,914,390
Corporate and Community Services Other				
Community Banking Agency	-	-	-	-
Bushfire and Emergency Services	604,979	630,138	656,351	683,664
Total Corp and Comm Services – Other	604,979	630,138	656,351	683,664
Community Services				
Children And Community Services Management	-	-	-	-
Connect 5	188,748	196,328	204,213	212,414
Youth Development	144,000	-	-	-
OOSH	22,822	23,963	25,161	26,419
Libraries	93,716	93,716	93,716	93,716
Community Development	-	-	-	-
Community Transport	444,279	466,493	489,818	514,308
Aged Care Services	432,164	453,772	476,461	500,284
Meals On Wheels	289,619	304,100	319,305	335,270
Respite	99,581	104,560	109,788	115,277
Home Maintenance	183,279	192,443	202,065	212,168
Social Support	276,482	290,306	304,821	320,062
Yuluwirri Kids	1,585,109	1,658,457	1,735,236	1,815,609
Total Community Services	3,759,799	3,784,138	3,960,584	4,145,529
Total Corporate and Community Services	6,116,249	6,218,281	6,475,224	6,743,582
Total General Fund	46,775,012	42,386,822	44,013,478	45,706,744
Warrumbungle Water	6,291,981	7,136,931	10,992,481	8,872,801
Warrumbungle Sewer	3,956,207	5,682,099	4,017,362	3,424,187
Warrumbungle Waste	2,896,948	3,029,110	3,167,312	3,311,831
Total Warrumbungle Shire Council	59,920,149	58,234,962	62,190,633	61,315,563

* Includes Internal Revenue

5.4 Expenditure (Function View)

Description	Expense from Council Activities			
	2024/25 Final ELT Budget	2025/26	2026/27	2027/28
General Revenue				
Rates Revenue	-	-	-	-
Interest Revenue	-	-	-	-
General Grants	-	-	-	-
Total General Revenue	-	-	-	-
Executive Services				
Management and Leadership	(639,660)	(662,371)	(685,894)	(710,258)
HR Management	(506,117)	(524,750)	(544,075)	(564,117)
Governance	(1,943,456)	(1,850,926)	(1,921,069)	(2,143,988)
Payroll Services	(181,152)	(116,599)	(175,540)	(237,994)
WH&S And Risk Management	(292,946)	(298,001)	(303,246)	(308,359)
Learning And Development Services	(353,100)	(177,632)	(182,162)	(186,809)
Total Executive	(3,916,431)	(3,630,279)	(3,811,986)	(4,151,525)
Technical Services				
Technical Services Management	(455,426)	(460,337)	(476,338)	(492,899)
Total Technical Services Management	(455,426)	(460,337)	(476,338)	(492,899)
Design Services				
Design Services Management	(214,652)	(222,045)	(229,694)	(237,607)
Emergency Services Management	(65,254)	(43,104)	(43,775)	(44,467)
Survey Investigation And Design	(168,833)	(174,429)	(180,215)	(186,193)
GIS	(74,822)	(77,392)	(80,051)	(82,802)
Asset Management	(188,864)	(143,715)	(148,736)	(153,933)
NSW Fire Brigade	(73,300)	(55,000)	(55,000)	(55,000)
Road Safety Officer	-	-	-	-
Total Design Services	(785,725)	(715,685)	(737,471)	(760,002)
Road Operations				
Road Operations Management	(753,607)	(780,349)	(808,050)	(836,747)
Regional Roads M&R	(2,460,980)	(2,547,118)	(2,638,314)	(2,734,003)
Local Roads M&R	(2,399,024)	(2,442,566)	(2,513,175)	(2,594,769)
Aerodromes	(106,720)	(110,214)	(113,824)	(117,555)
RMCC And Other Road Contracts	(2,840,462)	(2,934,110)	(3,030,954)	(3,131,101)
Private Works	(13,275)	(13,729)	(14,198)	(14,684)
Total Road Operations	(8,574,067)	(8,828,086)	(9,118,515)	(9,428,859)
Fleet Services				
Fleet Services Management	(382,041)	(394,185)	(406,731)	(419,687)
Plant And Equipment	(2,604,483)	(2,702,394)	(2,806,388)	(2,914,418)
Depots	(256,960)	(255,614)	(264,308)	(273,311)
Workshops	(60,792)	(63,016)	(65,322)	(67,712)
Total Fleet Services	(3,304,277)	(3,415,209)	(3,542,749)	(3,675,128)

Description	2024/25 Final ELT Budget	2025/26	2026/27	2027/28
Property				
Property	(1,094,875)	(1,142,934)	(1,182,682)	(1,224,481)
Cemetery Services	(170,516)	(175,921)	(181,504)	(187,268)
Medical Facilities	(54,225)	(56,118)	(58,082)	(60,119)
Public Halls	(285,571)	(294,704)	(304,146)	(313,909)
Total Property	(1,605,186)	(1,669,677)	(1,726,414)	(1,785,777)
Urban Services and Facilities				
Urban Services and Facilities Management	(264,502)	(273,407)	(282,615)	(292,139)
Horticulture	(550,582)	(562,227)	(581,874)	(611,747)
Street Cleaning	(238,548)	(245,921)	(253,529)	(261,379)
Public Amenities	(258,693)	(266,726)	(275,763)	(285,113)
Ovals	(545,999)	(564,465)	(583,586)	(603,386)
Town Streets	(704,177)	(727,647)	(751,925)	(777,035)
Public Swimming Pools	(1,183,605)	(1,225,100)	(1,253,103)	(1,297,663)
Total Urban Services and Facilities	(3,746,106)	(3,865,493)	(3,982,395)	(4,128,462)
Total Technical Services	(18,470,788)	(18,954,486)	(19,583,882)	(20,271,127)
Environment and Development Services				
Environment and Development Services Management				
Development Services Management	(656,396)	(680,018)	(704,494)	(729,860)
Building Control	(314,102)	(325,931)	(338,210)	(350,955)
Environmental Health Services	(71,162)	(72,642)	(74,797)	(77,025)
Town Planning	(317,402)	(294,810)	(305,335)	(316,241)
Total Env and Dev Services Management	(1,359,062)	(1,373,401)	(1,422,836)	(1,474,081)
Planning and Regulatory Services				
Compliance Services	(376,241)	(387,436)	(439,021)	(361,009)
Noxious Weeds	(127,200)	(132,924)	(138,906)	(145,157)
Total Planning and Regulatory Services	(503,441)	(520,360)	(577,927)	(506,166)
Economic Development And Tourism				
Economic Development and Tourism Services	(675,526)	(782,782)	(806,247)	(830,592)
Economic Development and Tourism Promotion	(117,700)	(122,180)	(127,046)	(132,108)
Total Economic Development and Tourism	(793,226)	(904,962)	(933,293)	(962,700)
Total Environment and Development Services	(2,655,729)	(2,798,723)	(2,934,056)	(2,942,947)
Corporate And Community Services				
Corporate Services				
Corporate Services Management	(343,280)	(322,004)	(333,100)	(344,581)
Administration Services	(764,065)	(790,587)	(818,038)	(846,446)
Finance	(1,518,438)	(1,184,707)	(1,227,473)	(1,271,798)
Communications And IT	(739,775)	(768,623)	(798,600)	(829,752)

Description	2024/25 Final ELT Budget	2025/26	2026/27	2027/28
Supply Services	(198,987)	(205,886)	(213,026)	(220,416)
Total Corporate Services	(3,564,545)	(3,271,807)	(3,390,237)	(3,512,993)
Corporate and Community Services – Other				
Bushfire And Emergency Services	(1,254,717)	(1,302,335)	(1,352,431)	(1,404,481)
Total Corporate And Community Services – Other	(1,254,717)	(1,302,335)	(1,352,431)	(1,404,481)
Community Services				
Children And Community Services Management	(579,533)	(599,632)	(620,430)	(641,952)
Connect 5	(300,254)	(310,584)	(321,271)	(332,331)
Youth Development	(231,491)	(239,598)	(247,993)	(256,686)
OOSH	(141,602)	(146,476)	(151,518)	(156,733)
Libraries	(836,273)	(893,789)	(904,001)	(960,864)
Community Development	-	-	-	-
Community Transport	(369,162)	(363,672)	(376,641)	(390,076)
Aged Care Services	(326,645)	(338,471)	(350,726)	(363,426)
Meals On Wheels	(325,716)	(332,971)	(345,292)	(358,072)
Respite	(124,330)	(126,520)	(130,853)	(135,337)
Home Maintenance	(181,302)	(184,378)	(190,877)	(197,609)
Social Support	(143,151)	(148,123)	(153,270)	(158,599)
Yuluwirri Kids	(1,638,911)	(1,696,025)	(1,755,148)	(1,816,354)
Total Community Services	(5,198,371)	(5,380,239)	(5,548,020)	(5,768,039)
Total Corporate And Community Services	(10,017,632)	(9,954,381)	(10,290,688)	(10,685,513)
General Fund	(35,060,580)	(35,337,869)	(36,620,612)	(38,051,112)
Warrumbungle Water	(2,600,398)	(2,688,915)	(2,781,142)	(2,876,631)
Warrumbungle Sewer	(1,505,614)	(1,535,058)	(1,586,204)	(1,639,109)
Warrumbungle Waste	(2,601,864)	(2,688,028)	(2,777,128)	(2,869,281)
Total Warrumbungle Shire Council	(41,768,456)	(42,249,870)	(43,765,086)	(45,436,133)

* Excludes Non Cash Transactions

** Includes Internal Expenditure

5.5 Proposed Capital Program 2024/25 – 2027/28

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)
HR Software - Onboarding/Offboarding & Core HR			E	35,000	-	-	
Replacement PCs	General		R	-	150,000	-	-
Server Storage upgrade	General		E			100,000	
Trailer Replacements x 2	General		R	-	6,000	-	
Pound Upgrades	General		R	15,000			
Outdoor Dog Cages/Runs	General		E	3,000	-	-	
Purchase Bale Press	DWR		P	40,000			
Conveyor Belt for Dunedoo Transfer Site (Cardboard)	DWR		P	30,000			
Signage and Fencing Upgrade at Landfill/Transfer sites	DWR		R	15,000			
Coonabarabran Administration Building - Fire Safety Compliance	General		E	115,000	65,000	65,000	
Cemetery Signage Renewal Phase 1	LRCI 4	100.00%	R	50,000			
Coonabarabran Native Grove Cemetery Expansion	General		E	125,000			
Native Grove Cemetery Arboriculture works	General		E		10,000		7,500
Design Projects Survey Equip-upgrades	General		R	16,000	12,000	12,000	12,000
Laptop Computer & Traffic Counter	General		P	7,500	7,500	7,500	7,500
Depot bowser improvement program	RA		R	50,000	50,000	50,000	50,000
Depot improvements - WH&S	RA		E	30,900	31,827	32,782	33,765
Minor Plant Purchases	Plant	100.00%	P	25,750	26,523	27,318	28,138
Oil Water Separator Coolah Depot fuel bowzers	RA		E	30,900			
Plant & Equipment Purchases	Plant	100.00%	P	1,912,000	2,572,000	2,382,000	2,522,000

Workshop equip renewal	RA		R	20,600	21,218	21,855	22,510
Reseal program - Rural Road Reseals	R2R	100.00%	R	350,000	350,000	350,000	350,000
Fixed Road Closure Barriers	Flood Emergency	100.00%	R	100,000			
Neible Siding Box Culvert	Flood Emergency	100.00%	E	500,000			
Neible Siding Road Causeway Upgrade (box culvert)	R2R	100.00%	R	250,000	-	-	-
Pavement Rehabilitation - Rural Road Pavements	R2R	100.00%	R	400,000	400,000	400,000	400,000
Piambra Road Reconstruction	LRCI 4	100.00%	R	121,698			
Rural Road Causeway Upgrade Program	General	100.00%	R		500,000	500,000	500,000
State Forest Road, Coolah - Sealing Project Stage One - Fixing Local Roads - Round 4	FLR	84.50%	E	2,504,474	-	-	-
Stormwater Drainage Renewals	Stormwater Levy	100.00%	R			70,000	70,000
Baradine Road Causeway	LRCI 4	100.00%	R	525,000			
Pavement Rehab MR129 (Baradine Rd) - Pavement Rehabilitation	Block and REPAIR	100.00%	R		300,000		
Pavement Rehab MR55 (Black Stump Way) - Pavement Rehabilitation	Block and REPAIR	100.00%	R	800,000			
Pavement Widening - Black Spot Projects	Block and REPAIR	100.00%	R	300,000	300,000	300,000	300,000
Regional Emergency Road Repair Fund (RERRF) Projects	RERRF	100.00%	R		6,000,000	6,000,000	1,763,337
Regional Road REPAIR PROGRAM	Block and REPAIR	100.00%	R	-		800,000	800,000
Regional Roads - Capital Projects - TBD	Block	100.00%	R	700,000	700,000	700,000	700,000
Regional Roads Reseals	R2R	100.00%	R	550,000	550,000	550,000	550,000
Coonabarabran Pump Park Shade and Seating Improvements	LRCI 4	100.00%	E	25,000			
Dog Parks for Coolah, Coonabarabran and Dunedoo	LRCI 4	100.00%	E	120,000			
Len Guy Park Toilets Binnaway Toilet Upgrade	LRCI 4	100.00%	R	80,000			

Mendooran Park Picnic Shelter and Pathways Upgrade	LRCI 4	100.00%	R	140,000			
Playground Capital Works & Renewal Program	General		E	66,000			
Shire-wide Playground Upgrades (Playgrounds and Skate parks)	LRCI 4	100.00%	R	400,000			
Baradine Oval - Kiosk & grandstand improvements, seating and construction of an accessible toilet.	SCCF5	100.00%	E	156,908			
Binnaway Oval - Changeroom upgrade, storage improvements, seating and shelter.	SCCF5	100.00%	R	205,247			
Bowen Oval Coolah Amenity Upgrade and Storage	Resources for Regions 9	89.00%	R	429,911			
Coonabarabran No 3 Oval New Skillion Roof	LRCI 4	100.00%	E	88,366			
All pools - Plant shed safety improvements	General		R	5,000	5,000	-	-
Baradine pool - Amenities Maintenance and Repair	LRCI 4		R	35,171			
Binnaway pool - Pipeline replacement	General		R	30,000	20,000		
CCTV Installation at Outdoor Pools	LRCI 4	100.00%	E	100,000			
Coolah Pool - plant room drainage improvements	General		R	50,000			
Coolah pool - Pumps & Pipes renewal, chlorinator	General		R	25,000			
Coolah Pool disinfection upgrade to chlorine gas	General		R		25,000		
Coolah Pool Entrance Building Maintenance & Repair	LRCI 4	100.00%	R	100,000			
Coonabarabran pool - pumps & pipes renewal, chlorinator	General		R	25,000			
Coonabarabran Pool - Flood Mitigation	Flood Emergency		E	50,000			
Dunedoo pool - Pumps & pipes renewal, chlorinator	General		R	20,000			
Dunedoo Pool disinfection upgrade to chlorine gas	General		R			25,000	

Electrical compliance works at Baradine, Binnaway, Coonabarabran and Dunedoo pools	SCCF5	100.00%	R	16,200	-	-	-
Mendooran pool - Pumps & pipes renewal, chlorinator	General		R	10,000			
Mendooran Pool disinfection upgrade to chlorine gas	General		R				25,000
Pump and plant upgrades at Coolah, Coonabarabran and Dunedoo Pools	SCCF5	100.00%	R	21,500	56,000	11,000	-
Shire wide Swimming Pool Upgrades	SCCF5	100.00%	R	311,100			
Rehabilitation of footpath sections	General		R	20,000	10,000	10,000	10,000
Footpath rehabilitation - Binnaway	General		R	20,000	25,000	25,000	25,000
Binnia Street - Footpaths	General		R	30,000	50,000	50,000	
Footpath Rehabilitation -Coolah	General		R	20,000	25,000	25,000	25,000
Footpath Rehabilitation (general)	General		R	20,000	25,000	25,000	25,000
Shire-wide Bus Stop Upgrades (bicycle & walking paths)	LRCI 4	100.00%	E	42,205			
Stormwater Levy Projects (All towns)	Stormwater Levy	100.00%	E			48,000	50,733
Footpath Rehabilitation - Dunedoo	General		R	20,000	25,000	25,000	25,000
Pedestrian access improvements - Bolaro, Bundulla, Merrygoen & Digilah Street	LRCI 4	100.00%	E	60,000	25,000	25,000	
Footpath rehabilitation - various sections	General		R	10,000	10,000	10,000	10,000
Timor Dam - Ram Safety Upgrade	RA	100.00%	E	200,000	750,000	750,000	200,000
Strategic Planning			E		-	100,000	
Air Valve and Stop Valve Program - Baradine	RA	100.00%	R	30,000	-	-	
Baradine Bore Relining	RA	100.00%	R	363,740			
Baradine Water Treatment Plant- Renewals	Grant	75.00%	R	200,000	1,000,000	3,500,000	2,500,000
Mains Rehabilitation - Baradine	RA	100.00%	R	42,000	42,000	42,000	42,000
Meter Replacements - Baradine	RA	100.00%	R	25,000	25,000	25,000	25,000
Binnaway Raw Water Pump Station Renewals	RA	100.00%	E	100,000	100,000		
Binnaway Water Treatment Plant Upgrade	Grant	75.00%	R	200,000	300,000	600,000	400,000
Binnaway Fluoride Implementation (100% Funded NSW Health)	Grant	100.00%	E			100,000	200,000
Implementation of WLMP - Binnaway	Grant	75.00%	E			65,000	65,000

Meter Replacements - Binnaway	RA	100.00%	R	10,000	10,000	10,000	10,000
Water main replacements/extensions - Binnaway	RA	100.00%	R	50,000	50,000	50,000	50,000
Dedicated Rising Main extension to Wentworth Ave site	RA	100.00%	E	100,000	100,000		
Coolah Fluoride Implementation (100% Funded NSW Health)	Grant	100.00%	E	150,000			
Implementation of WLMP - Coolah	Grant	75.00%	E			90,000	90,000
Mains Replacement and extensions - Coolah	RA	100.00%	R	50,000	50,000	50,000	50,000
Meter Replacements - Coolah	RA	100.00%	R	10,000	10,000	25,000	25,000
Rising Main - Coolaburragundy River Crossing	Flood Emergency	100.00%	R	165,000			
Risk 5 Coolah Water Treatment Plant Upgrade - (Grant Funded)	Grant	75.00%	R	500,000	350,000	650,000	100,000
4 yearly res. Inspections and cleans (shire-wide)	RA	100.00%	R			170,000	
Coonabarabran Water Main Rehabilitation	RA	100.00%	R	250,000	250,000	250,000	250,000
Coonabarabran Fluoride Implementation (100% Funded NSW Health)	Grant	100.00%	E	150,000			
Meter Replacements - Coonabarabran	RA	100.00%	P	40,000	40,000	40,000	40,000
Reservoir upgrades - WHS, C18, fencing (shire wide)	RA	100.00%	E	50,000			
Water Treatment Plant Renewal	RA	100.00%	R	40,000	40,000	40,000	40,000
Implementation of WLMP - Dunedoo	Grant	75.00%	E			130,000	
Mains Rehabilitation - Dunedoo	RA	100.00%	R	40,000	40,000	40,000	40,000
Meter replacements - Dunedoo	RA	100.00%	R	20,000	20,000	20,000	20,000
Risk 5 Dunedoo Water Treatment Plant Upgrade - Grant Funded)	Grant	75.00%	R	500,000	350,000	650,000	100,000
Water Security Study Dunedoo	RA	100.00%	R	35,000			
Mendooran Fluoride Implementation (100% Funded NSW Health)	Grant	100.00%	E			100,000	200,000
Implementation of WLMP - Mendooran	Grant	75.00%	E				35,000
Mendooran WQ Water Supply Scheme Upgrades	Grant	75.00%	E	450,000	1,100,000	2,000,000	1,000,000

Meter replacements - Mendooran	RA	100.00%	R	10,000	10,000	10,000	10,000
Water main replacements - Mendooran	RA	100.00%	R	42,500	42,500	42,500	42,500
Strategic Planning	Grant	75.00%	E		-	100,000	100,000
Baradine Pump Station Fencing	RA	100.00%	E	25,000	-	-	
Vacuum Mains Renewal	RA	100.00%	R			100,000	
Binnaway - Sewerage (Council contribution only to \$7.6m project) @25%	Grant	75.00%	E	100,000	-	-	
Coolah Sewage Treatment Plant Upgrade	Grant	53.50%	R	500,000	3,350,000	2,050,000	
Sewer Mains Rehab - Coolah	RA	100.00%	R	180,000	-	180,000	
Coonabarabran Sewage Treatment Plant Upgrade	Grant	50.00%	E	150,000			
Coonabarabran Sewage Treatment Plant Upgrade	Grant	75.00%	E				500,000
Pump stations- renewal	RA	100.00%	R	50,000	50,000	50,000	30,000
Sewer Mains rehab - Coonabarabran	RA	100.00%	R	160,000	-	160,000	-
Dunedoo Sewage Treatment Plant Upgrade	Grant	46.69%	E	2,000,000	2,500,000		
Pump Station Rehabilitation	RA	100.00%	R			50,000	
Sewer Main Rehabilitation	RA	100.00%	R	80,000	-	160,000	
Total Capital				19,443,671	22,932,568	25,046,955	14,476,983

5.6 Balance Sheet

Consolidated Statement of Financial Position	2024/25	2025/26	2026/27	2027/28
Assets	\$'000	\$'000	\$'000	\$'000
Current Assets				
Cash and Cash Equivalents	47,213	40,262	33,640	35,043
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	56,740	49,789	43,167	44,570
Non-Current Assets				
Investments	-	-	-	-
Receivables	299	299	299	299
Inventories	-	-	-	-
Property, Plant & Equipment	581,187	591,941	605,418	608,326
Investments Equity Method	501	501	501	501
Right of use Asset	-	-	-	-
Intangibles	92	92	92	92
Total Non-Current Assets	582,079	592,833	606,310	609,218
Total Assets	638,819	642,622	649,477	653,788
Liabilities				
Current Liabilities				
Payables	1,917	1,917	1,917	1,917
Borrowings	-	-	-	-
Contract Liabilities	3,071	3,071	3,071	3,071
Lease liability	64	3	-	-
Provisions	4,343	4,343	4,343	4,343
Total Current Liabilities	9,395	9,334	9,331	9,331
Non-Current Liabilities				
Payables	-	-	-	-
Borrowings	459	-	-	-
Lease liability	3	-	-	-
Provisions	4,920	4,920	4,920	4,920
Total Non-Current Liabilities	5,382	4,920	4,920	4,920
Total Liabilities	14,776	14,254	14,251	14,251
Net Assets	624,043	628,368	635,226	639,537
Retained Earnings	441,288	445,613	452,471	456,782
Revaluation Reserves	182,755	182,755	182,755	182,755
Total Equity	624,043	628,368	635,226	639,537

5.7 Cash Flow Statement

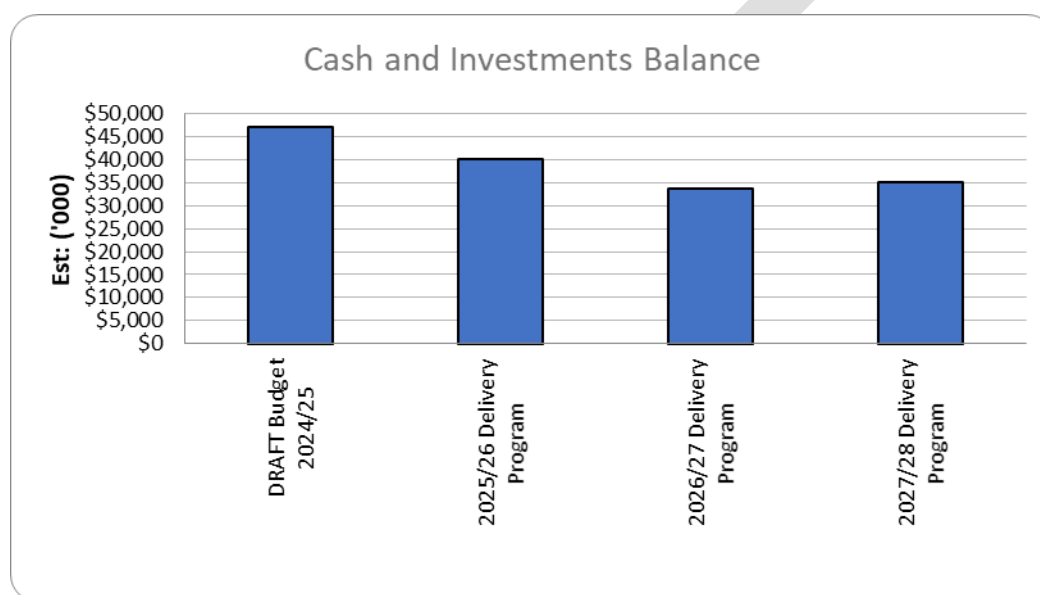
	2024/25	2025/26	2026/27	2027/28
Cash Flows from Operating Activities	\$'000	\$'000	\$'000	\$'000
<u>Receipts</u>				
Rates and Annual Charges	16,705	17,456	18,240	19,060
User Charges and Fees	6,588	6,907	7,240	7,590
Interest & Investment Revenue	1,510	1,585	1,665	1,748
Other Revenues	1,482	1,283	1,347	1,414
Grants & Contributions	25,647	22,794	25,261	22,832
<u>Payments</u>				
Employee Benefits & On-Costs	(17,398)	(17,883)	(18,558)	(19,258)
Materials & Contracts	(15,375)	(15,071)	(15,696)	(16,390)
Borrowing Costs	(17)	(10)	(0)	(0)
Other Expenses	(1,845)	(1,975)	(2,017)	(2,107)
Net Cash provided (or used in) Operating Activities	17,297	15,086	17,482	14,889
Cash Flows from Investing Activities				
<u>Receipts</u>				
Sale of Investment Securities	-	-	-	-
Sale of Real Estate Assets	-	-	-	-
Sale of Infrastructure, PP&E	856	899	944	991
Deferred Debtors Receipts	-	-	-	-
<u>Payments</u>				
Purchase of Investment Securities	-	-	-	-
Purchase of Infrastructure, PP&E	(19,444)	(22,933)	(25,047)	(14,477)
Purchase of Real Estate Assets	-	-	-	-
Contributions Paid to JVs & Associates	-	-	-	-
Net Cash provided (or used in) Investing Activities	(18,588)	(22,034)	(24,103)	(13,486)
Cash Flows from Financing Activities				
<u>Receipts</u>				
Proceeds from Borrowings & Advances	-	-	-	-
<u>Payments</u>				
Repayment of Borrowings & Advances	(459)	-	-	-
Repayment of Finance Lease Liabilities	(64)	(3)	-	-
Net Cash provided (or used in) Financing Activities	(522)	(3)	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,813)	(6,951)	(6,622)	1,402
Cash & Cash Equivalents – Opening balance	49,027	47,213	40,262	33,640
plus: Investments on hand - end of year				
Cash & Cash Equivalents - End of Year	47,213	40,262	33,640	35,043

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.

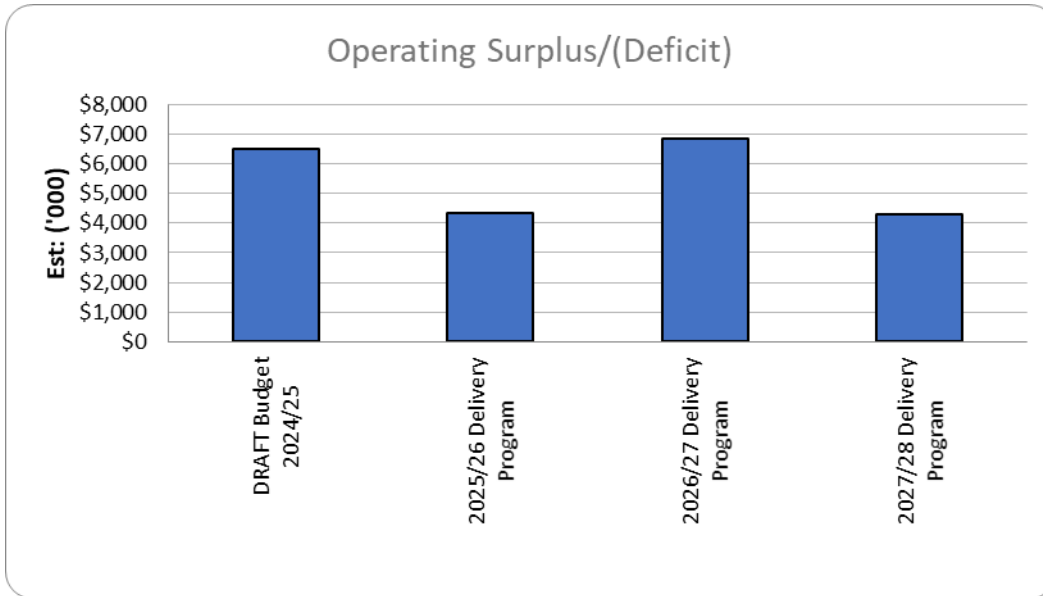
6.1 Cash and Investments Balance

This ratio shows Council's cash and investments balance. Council's cash and investments balance is forecast to decrease from \$47.2m in 2024/25 to \$35m during the Delivery Program period as Council catches up on Capital & Maintenance Projects.



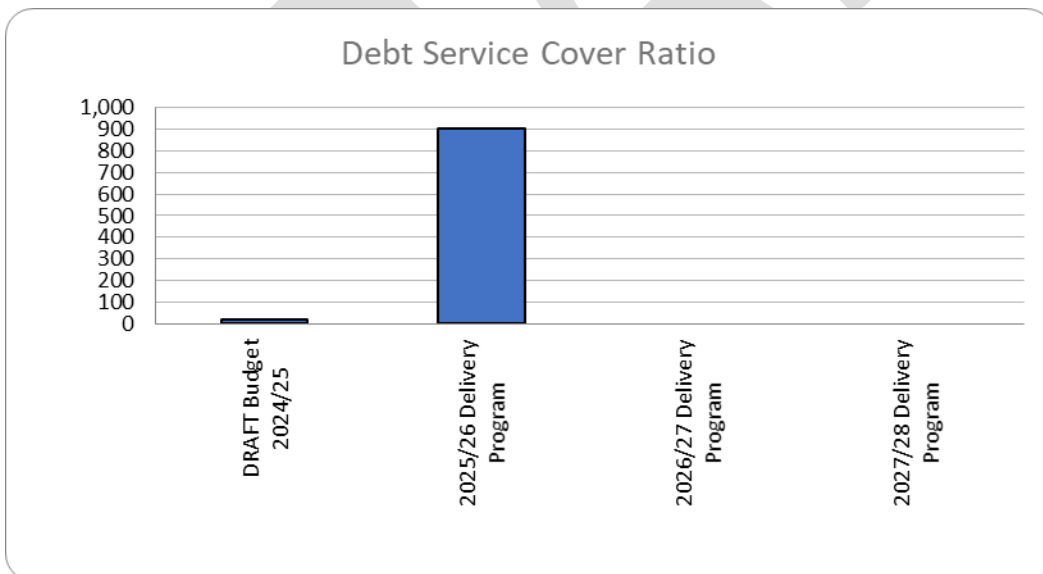
6.2 Operating Surplus/(Deficit)

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 \$21m over the four years. The 2024/25 financial year is expected to generate a surplus of \$6.5m with reduced Operating Grants due to Emergency Funding no longer available. 2025/26 estimated surplus is \$4.3m due to a reduction in Capital Grant income. 2026/27 is forecast to generate a surplus of \$6.8m with the 2027/28 year forecast a surplus of \$4.6k due to CPI increased income. This is based on a very conservative forecast that Council will only receive minimum Capital Grants from 2024/25.



6.3 Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments. The benchmark set by OLG for the ratio is greater than 2 times. The Delivery Program shows the budget year 2024/25 and the subsequent year 24/25 to be well above 2 times. Loans are paid off in the first two years of the Delivery Program.

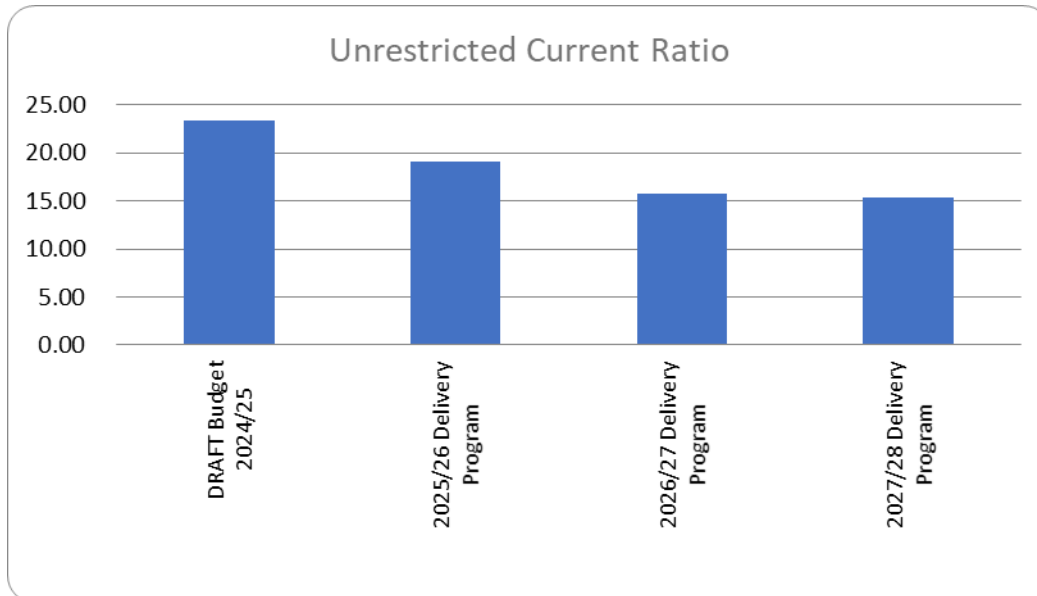


6.4 Total Borrowings

There are no loan balances at the end of the Budget year and no planned borrowings in the Delivery Program years.

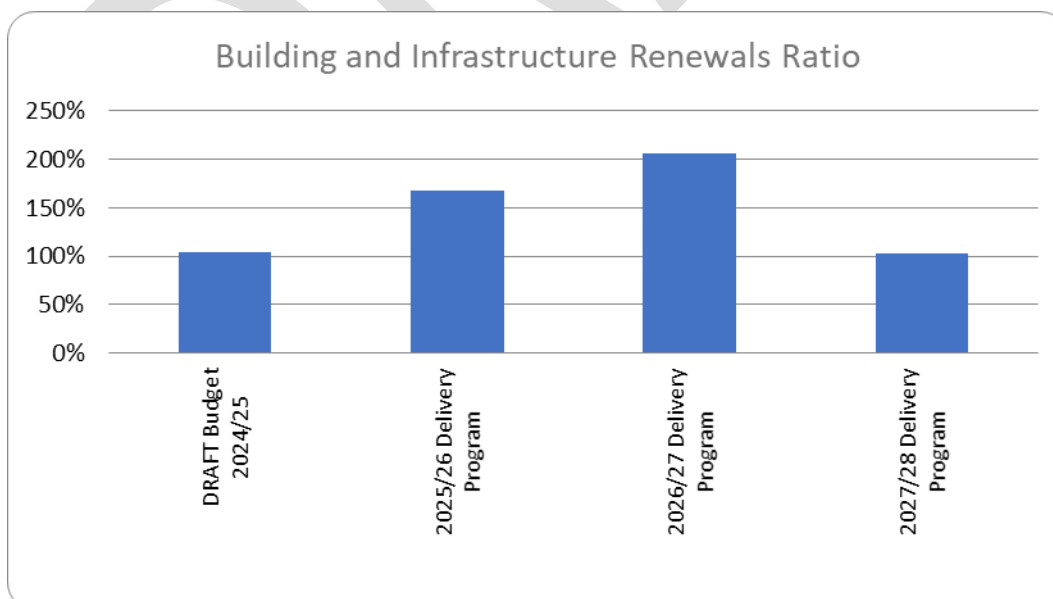
6.5 Unrestricted Current Ratio

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 206% in 2026/27.





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