

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:

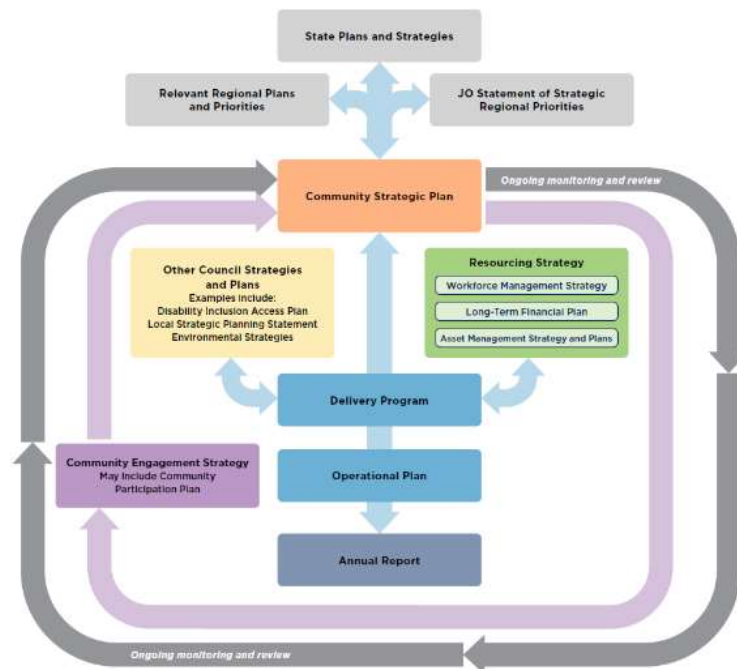
- Pound Upgrades
- Reseal program – Rural Roads Reseals
- Pavement Rehabilitation – Rural Roads Pavements
- State Forest Road, Coolah – sealing project stage one – Fixing Local Roads Grant
- Regional Roads Reseals
- Shire-wide Playground Upgrades (playgrounds and skate parks)
- Bowen Oval Coolah Amenity 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 \$1.9m by the end of 2024/25.
- A capital program of \$19.4m

3.2 Capital Budget Summary

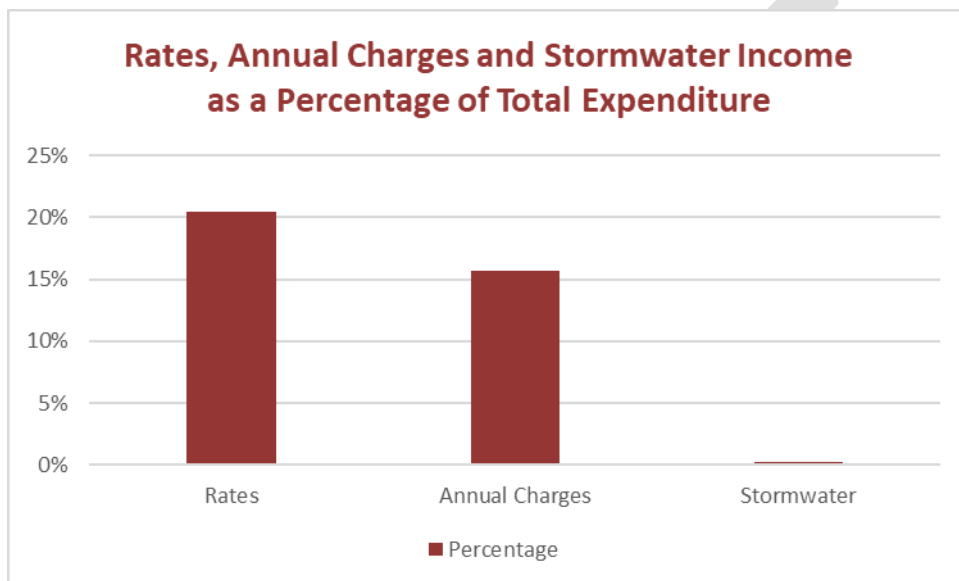
Council is committed to building the infrastructure that supports the needs of the community, both now and in the future. The 2024/25 Capital Budget includes approximately \$17 million worth of infrastructure projects including e.g. scheduled and ongoing asset renewals and some exciting projects listed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

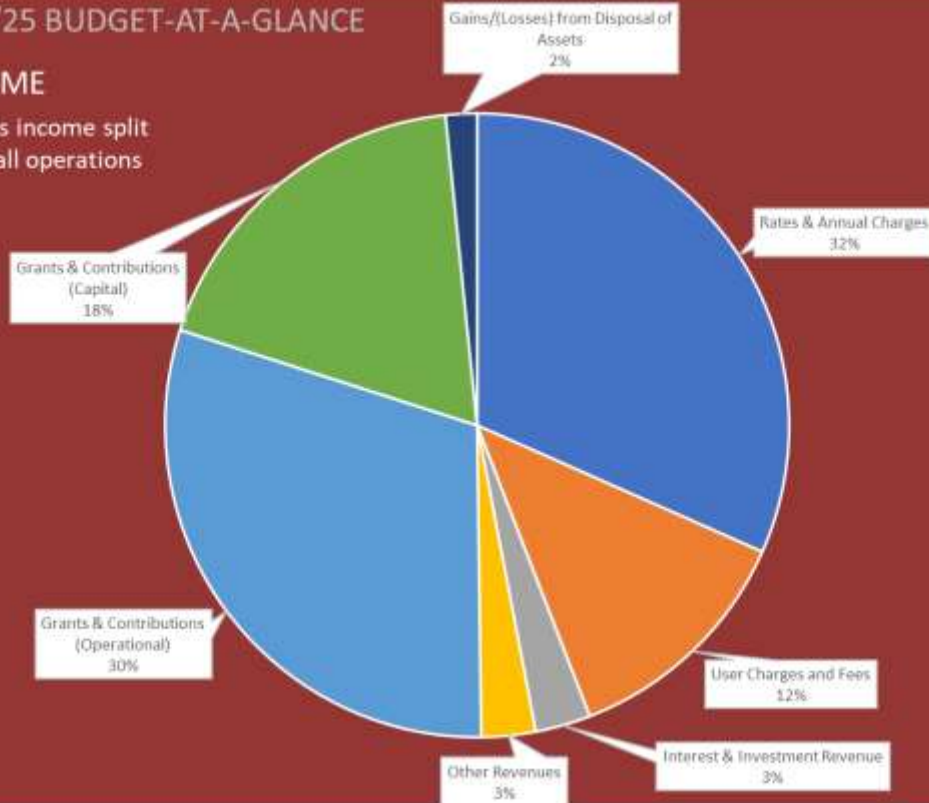
The below graph shows the percentage of operating expenditure that is funded by Rates, Annual Charges and Stormwater. Combined they fund only 36% of Warrumbungle Shire Council's operating expenditure for the 2024/25 budget year.



2024/25 BUDGET-AT-A-GLANCE

INCOME

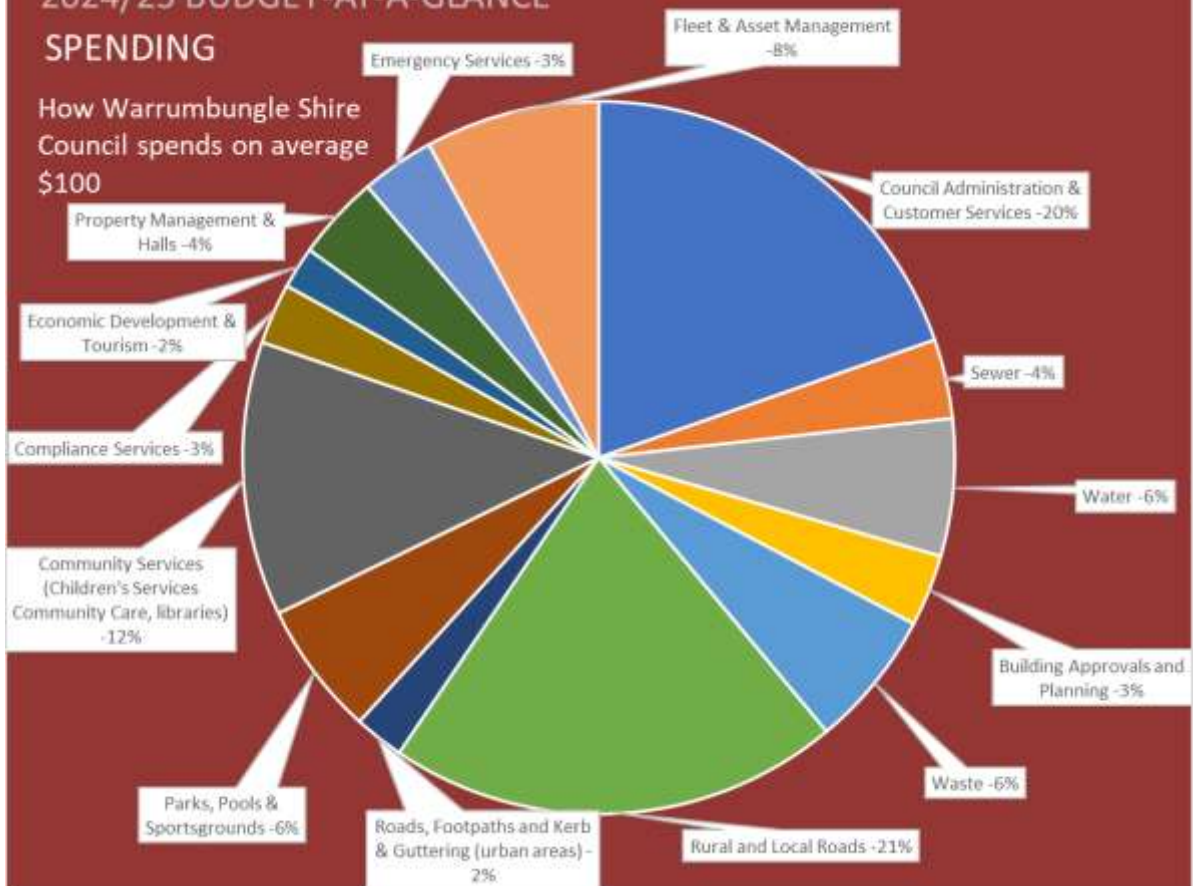
Councils income split across all operations



2024/25 BUDGET-AT-A-GLANCE

SPENDING

How Warrumbungle Shire Council spends on average \$100



4. Context

4.1 Our services

Aerodromes
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 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 | 1,953 | 2,004 | 2,050 | 2,144 |
| Net Share of Interest in Joint Ventures | - | - | - | - |
| Net Losses from Disposal of Assets | - | - | - | - |
| Total Expenditure from Continuing Operations | 46,403 | 46,628 | 47,873 | 49,361 |
| Net Operating Result for the Year | 6,385 | 4,296 | 6,824 | 4,274 |

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 | (610,165) | - | (382,312) | | | (382,312) |
| Tourism And Economic Promotion | - | (117,700) | | (117,700) | | | (117,700) |
| Total Development And Tourism | 227,853 | (727,865) | - | (500,012) | | | (500,012) |
| Total Development Services | 953,627 | (2,590,368) | (18,000) | (1,654,741) | | | (1,654,741) |

| 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 | - | (174,000) | | (174,000) | | - | (174,000) |

| 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 | (5,372,371) | - | (1,612,572) | - | (116,481) | (1,496,091) |
| Total Corporate And Comm Services | 6,116,249 | (10,191,632) | - | (4,075,384) | - | (116,481) | (3,958,903) |
| Total General Fund | 46,775,012 | (35,169,219) | (12,290,431) | (684,638) | (458,835) | (807,578) | (335,895) |
| 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 | (41,877,095) | (19,443,671) | (1,400,618) | (458,835) | (1,523,557) | (335,895) |

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 | (2,590,368) | (18,000) | (1,654,741) | - | (1,654,741) | - | (1,654,741) |
| Corporate Services | 6,116,249 | (10,191,632) | - | (4,075,384) | - | (4,075,384) | (116,481) | (3,958,903) |
| Total General Fund | 46,775,012 | (35,169,219) | (12,290,431) | (684,638) | (458,835) | (1,143,473) | (807,578) | (335,895) |
| 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 | (41,877,095) | (19,443,671) | (1,400,618) | (458,835) | (1,859,453) | (1,523,557) | (335,895) |
| 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 | (2,648,723) | - | (1,955,666) | - | (1,955,666) | - | (1,955,666) |
| Corporate Services | 6,218,281 | (10,132,731) | (156,000) | (4,070,450) | - | (4,070,450) | (202,396) | (3,868,055) |
| Total General Fund | 42,386,822 | (35,366,219) | (12,353,068) | (5,332,465) | - | (5,332,465) | (6,562,628) | 1,230,163 |
| 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 | (42,278,220) | (22,932,568) | (6,975,826) | - | (6,975,826) | (8,205,989) | 1,230,163 |

| | 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 | (2,784,056) | - | (2,057,326) | - | (2,057,326) | - | (2,057,326) |
| Corporate Services | 6,475,224 | (10,473,497) | (100,000) | (4,098,273) | - | (4,098,273) | (156,721) | (3,941,552) |
| Total General Fund | 44,013,478 | (36,653,421) | (12,647,455) | (5,287,398) | - | (5,287,398) | (6,764,997) | 1,477,599 |
| 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 | (43,797,895) | (25,046,955) | (6,654,217) | - | (6,654,217) | (8,131,816) | 1,477,599 |
| 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 | (2,792,947) | - | (2,030,894) | - | (2,030,894) | - | (2,030,894) |
| Corporate Services | 6,743,582 | (10,872,892) | - | (4,129,310) | - | (4,129,310) | (113,410) | (4,015,900) |
| Total General Fund | 45,706,744 | (38,088,491) | (8,312,483) | (694,230) | - | (694,230) | (2,563,931) | 1,869,701 |
| 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 | (45,473,512) | (14,476,983) | 1,365,067 | - | 1,365,067 | (504,634) | 1,869,701 |

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 | (610,165) | (632,782) | (656,247) | (680,592) |
| Economic Development and Tourism Promotion | (117,700) | (122,180) | (127,046) | (132,108) |
| Total Economic Development and Tourism | (727,865) | (754,962) | (783,293) | (812,700) |
| Total Environment and Development Services | (2,590,368) | (2,648,723) | (2,784,056) | (2,792,947) |
| 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 | (174,000) | (178,350) | (182,809) | (187,379) |
| 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 | (5,372,371) | (5,558,589) | (5,730,829) | (5,955,418) |
| Total Corporate And Community Services | (10,191,632) | (10,132,731) | (10,473,497) | (10,872,892) |
| General Fund | (35,169,219) | (35,366,219) | (36,653,421) | (38,088,491) |
| 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 | (41,877,095) | (42,278,220) | (43,797,895) | (45,473,512) |

* 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 | 47,105 | 40,125 | 33,470 | 34,836 |
| 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 | 56,632 | 49,652 | 42,997 | 44,363 |
| 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 | 638,711 | 642,485 | 649,307 | 653,581 |
| 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 | 623,935 | 628,231 | 635,056 | 639,330 |
| Retained Earnings | 441,180 | 445,476 | 452,301 | 456,575 |
| Revaluation Reserves | 182,755 | 182,755 | 182,755 | 182,755 |
| Total Equity | 623,935 | 628,231 | 635,056 | 639,330 |

5.7 Cash Flow Statement

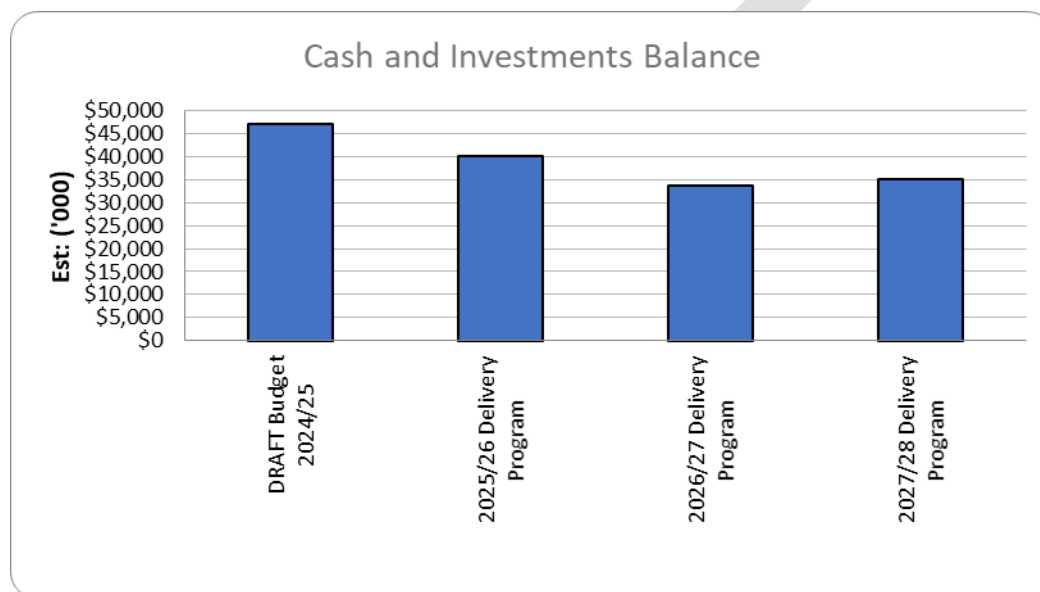
| | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
|---------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Cash Flows from Operating Activities | \$'000 | \$'000 | \$'000 | \$'000 |
| <u>Receipts</u> | | | | |
| Rates and Annual 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 | (1,953) | (2,004) | (2,050) | (2,144) |
| Net Cash provided (or used in) Operating Activities | 17,189 | 15,057 | 17,449 | 14,852 |
| 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 | (1,921) | (6,980) | (6,655) | 1,365 |
| Cash & Cash Equivalents – Opening balance | 49,027 | 47,105 | 40,125 | 33,470 |
| plus: Investments on hand - end of year | | | | |
| Cash & Cash Equivalents - End of Year | 47,105 | 40,125 | 33,470 | 34,836 |

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.

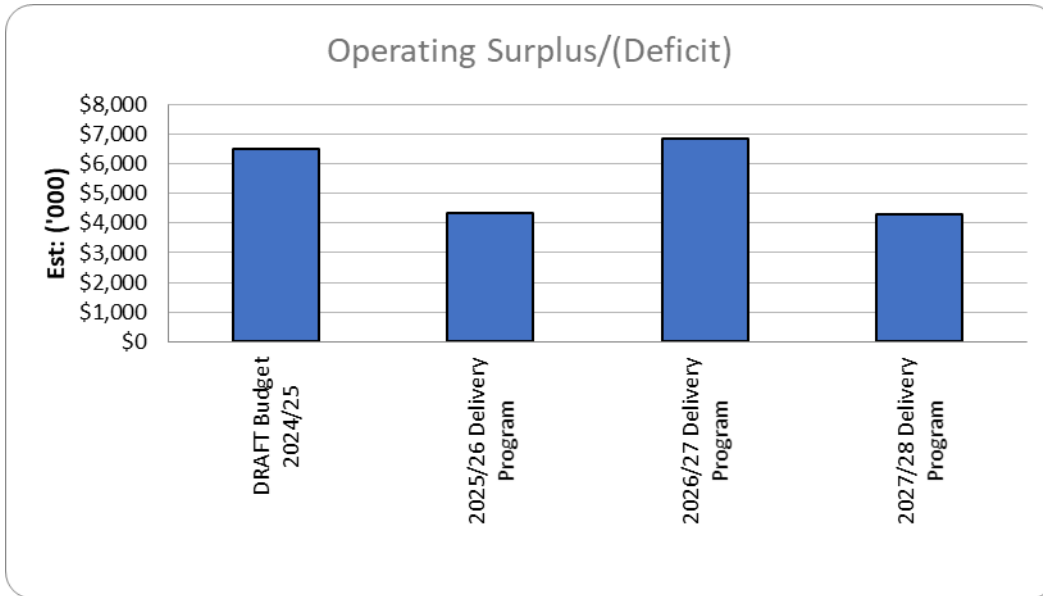
6.1 Cash and Investments Balance

This ratio shows Council's cash and investments balance. Council's cash and investments balance is forecast to decrease from \$47.1m in 2024/25 to \$35m during the Delivery Program period as Council catches up on Capital & Maintenance Projects.



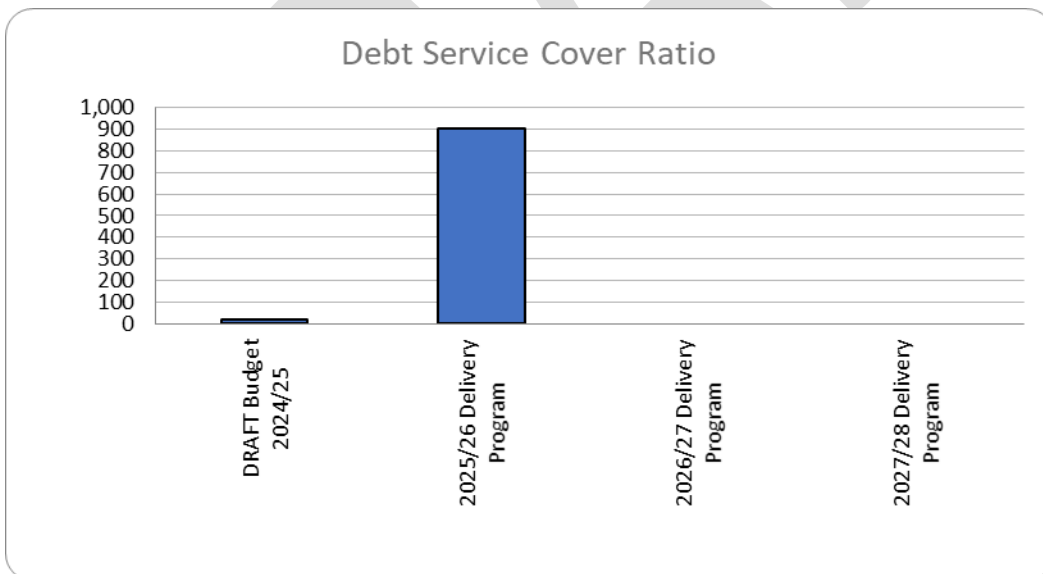
6.2 Operating Surplus/(Deficit)

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 \$6.4m 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.

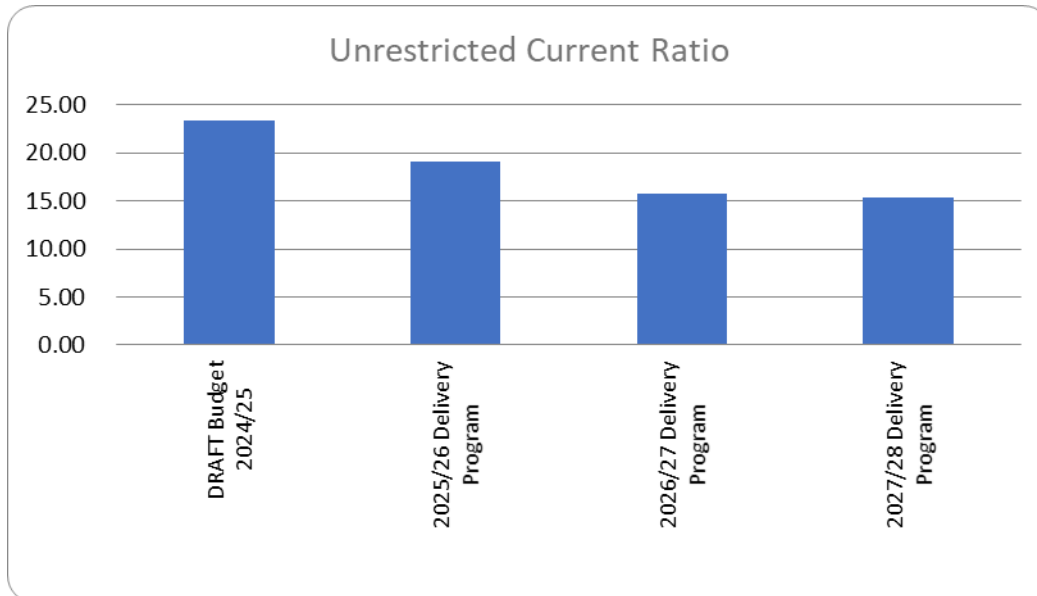


6.4 Total Borrowings

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

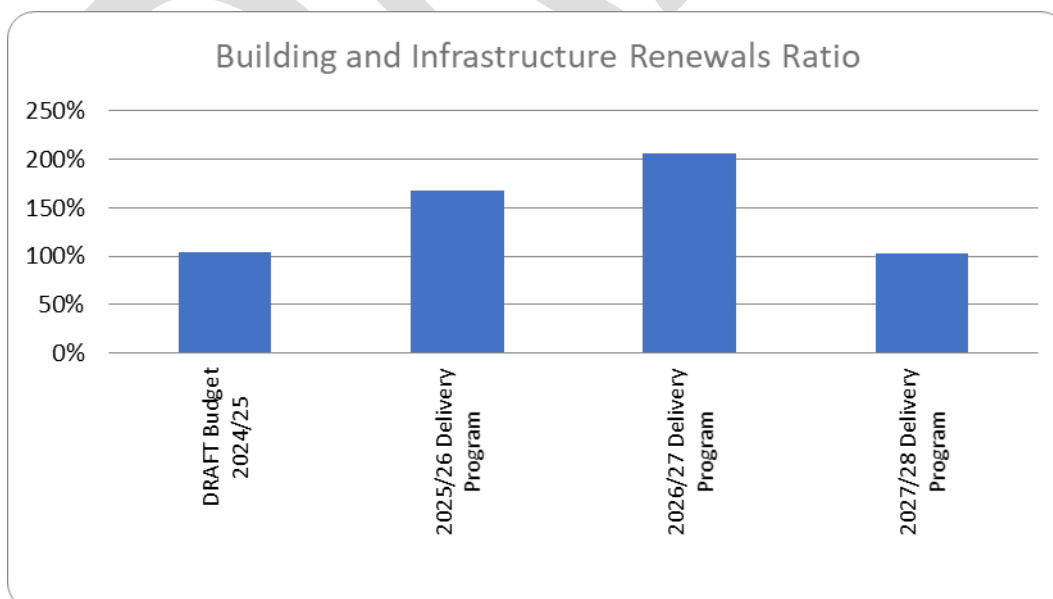
6.5 Unrestricted Current Ratio

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 207% in 2026/27.





Warrumbungle Shire Council

Coonabarabran Administration Office

14-22 John Street
Coonabarabran NSW 2357

Phone: (02) 6849 2000

Coolah Administration Office

59 Binnia Street
Coolah NSW 2843

Phone: (02) 6378 5000

Mailing Address:

PO Box 191
Coonabarabran NSW 2357

Email: info@warrumbungle.nsw.gov.au