



# **Draft Long Term Financial Plan 2025 - 2035**

**Narrandera Shire Council**

**May 2025**



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# 1 Executive summary

## 1.1 The Shire

Narrandera Shire is centrally located in the Riverina Region of NSW being 554kms southwest of Sydney, 339km west of Canberra, 437kms north of Melbourne and 824kms east of Adelaide.

The Shire lies within the catchment area of the Murrumbidgee River and is located at the junction of both the Newell and Sturt Highways. Having an area of 4,116 square kilometers, the Shire sits midway between the main regional centres of Wagga Wagga (99km to the east) and Griffith (98km to the west).

The Shire marks the transition between the extensive broad acre agricultural areas of the western slopes and plains to the east and the highly productive Murrumbidgee Irrigation Area (MIA) to the west. The economy is based on the very productive farmlands and associated processing and manufacturing.

The overall population has been declining, slowly for the past few decades based on regionalization of higher order services, rural consolidation and mechanization and is now just over 5698.

Narrandera Shire residents enjoy quality services and facilities. The road system is regularly acknowledged as one of the best in the region, our parks and gardens are renown, the Narrandera Sports Ground boasts the best playing surface in the league. The Lake Talbot Water Park and surrounds draws visitors from across the region and the state. The Barellan sporting facilities are superb.

This quality is deserved but comes at a price.

## 1.2 Financial Context

All NSW councils develop a Long-Term Financial Plan (LTFP) as part of the Resourcing Strategy, Delivery Program, and associated IP&R documents. Financial planning supports the Council's delivery and realisation of the community vision, as set out in the Community Strategic Plan, while ensuring Council's continued financial sustainability. The Long-Term Financial Plan addresses challenging questions:

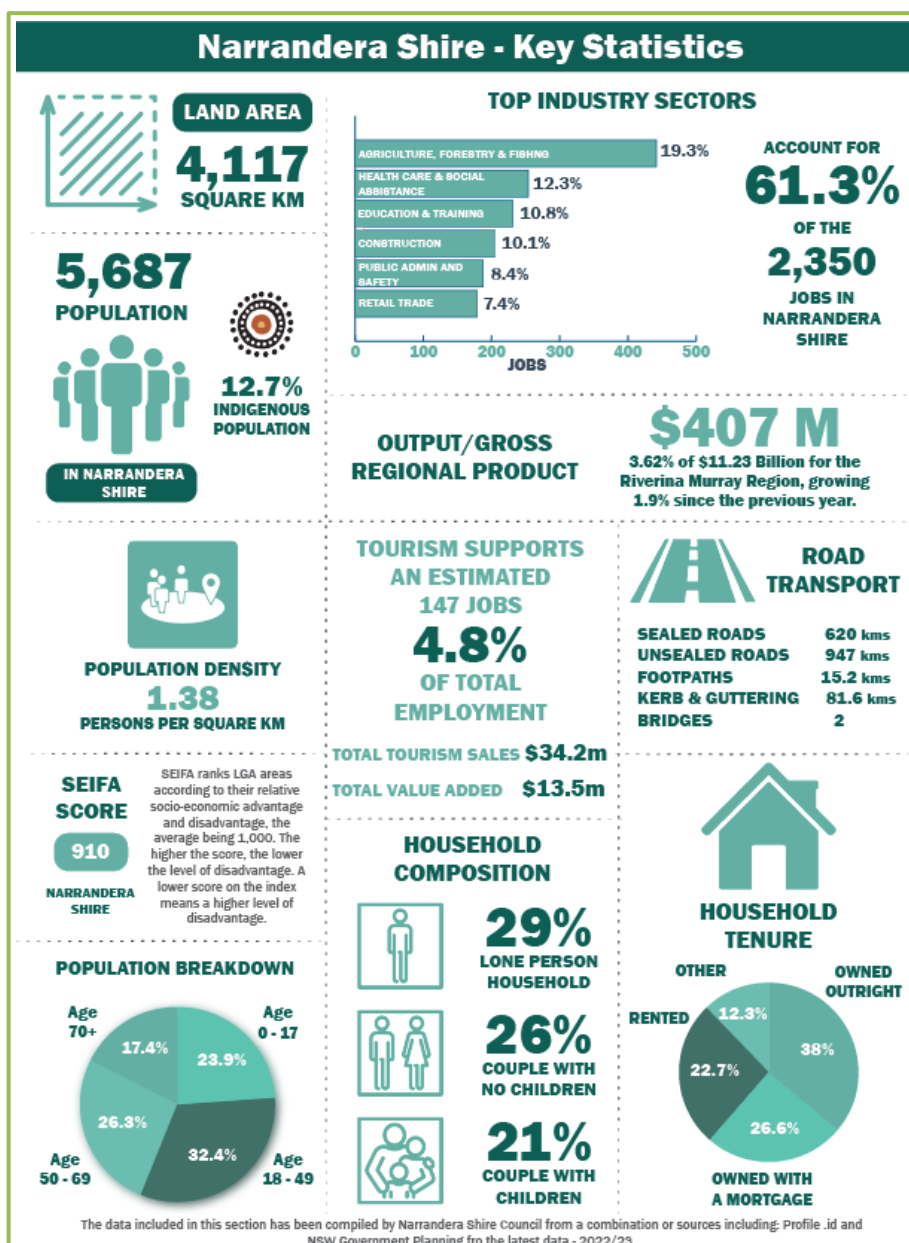
- How financially resilient are we?
- Are community assets fit for purpose?
- Can we afford what the community is asking for?
- What are the opportunities for new revenue and economic growth?

In the six years to 2021/22, the average operating performance ratio of NSW councils has steadily declined from 9.8% in 2016/17, to 1.5% in 2021/22. Councils have been faced with a range of natural disasters, COVID 19, periods of low unemployment and a high inflationary economic environment. The level of inflation although falling continues to impact on the cost of wages, materials, and contracts that Council purchases to deliver services.

The cost to maintain, repair, replace or improve community assets and infrastructure has risen over the past couple of years. These increased costs have been reflected in the results of capital works tenders called by Council during 2022-2024 including Barellan Sewerage Scheme, the taxiway at the

Narrandera airport, upgrades to playground equipment and the new toddlers pool at Barellan. Projected wages growth and increased regulatory demands on local government have added additional pressure to levels forecast in the 2024/25 LTFP and are impacting on service delivery to the community.

Figure 1 Narrandera Shire Key Statistics



### 1.3 What we know

The assessment of Councils financial position as being “unsustainable” at the current levels of expenditure and income led to the application to IPART for a Special Variation in general fund rates. This situation had been reached because of the long-term impacts of rate capping with rates income capped and expenses uncapped driven by economic conditions: The annual inflation rate in Australia climbed from 6.1% to 7.3% in the third quarter of 2022, above market forecasts of 7.0%. RBA forecast included in the Statement of Monetary Policy – February 2024 is for inflation to

continue to moderate and return to the target range of 2-3% in 2025/26. The annual CPI has dropped from June 2023 at 6.0%<sup>1</sup> to 2.8 % at the end of March 2025.

Cost shifting from state government to local government, such as Internal Audit and Risk Committee obligations and the emergency service levy, impose additional operating costs on councils. A report prepared by Local Government NSW and submitted to Council in February 2024 concludes that cost shifting remains one of the biggest challenges facing NSW Councils. The report estimates that cost shifting totalled \$1.36 billion in 2021-22. A new survey has been completed by the LGNSW and results will become available in the next period. It is expected that the annual impact of cost shifting will continue to increase. Interestingly the NSW Parliamentary Inquiry into financial sustainability of Councils provided 17 recommendations to the NSW Government. Those recommendations did not include any mention of cost shifting.

As part of the Special Variation process a document entitled Organisational Sustainability Review and Improvement Plan was compiled. The review identified 59 past improvements which had already been completed, 32 of which increased cost savings 24 encouraged productivity gains and 3 increased revenue generation. The review also identified 33 present improvements which will be implemented over the next three years and a further 6 lower priority areas that required further analysis. Efforts such as these to address the operating deficit position are proving beneficial in containing costs and implementing efficiency gains, ensuring value for money to the community. Savings found to date of approximately \$0.939 million per year in financial benefits plus an estimated \$384,000 in additional efficiency and productivity savings. The first report card against that improvement plan was submitted to Council in February 2025.

As part of this work Council also undertook a review of its asset management planning, practices, data, system and processes including revised asset modelling of renewal and maintenance requirements. The revised asset management strategy and plans include an ongoing improvement plan and the required level of investment to implement the asset strategies and plans to address the asset backlog ratio of 6.77 %. The revised plans are attached to the report to Council and will also be placed on exhibition.

## 1.4 What are our scenarios?

This long-term financial plan presents three scenarios, for Councils General Fund.

**Pessimistic** – Base case including known rate pegging increases (4.0 %) and modest grant income and expenditures. It shows a declining cash position and is not recommended.

**Optimistic** - This scenario includes a 3.5% increase in the Financial Assistance Grant and the levy of the second year of the Special Variation approval.

**Recommended** – Includes the levy of the approved SV increase of 18% and a realistic increase in Financial Assistance Grant of 2.0 %. It shows a sustainable cash position and responsible investment in the renewal of assets and is recommended.

Council has an obligation to ensure that it manages its financial resources sustainably, including ensuring that it has adequate revenue to cover expenditure. This LTFP looks at how Council's finances will shape up under the three scenarios through modelling.



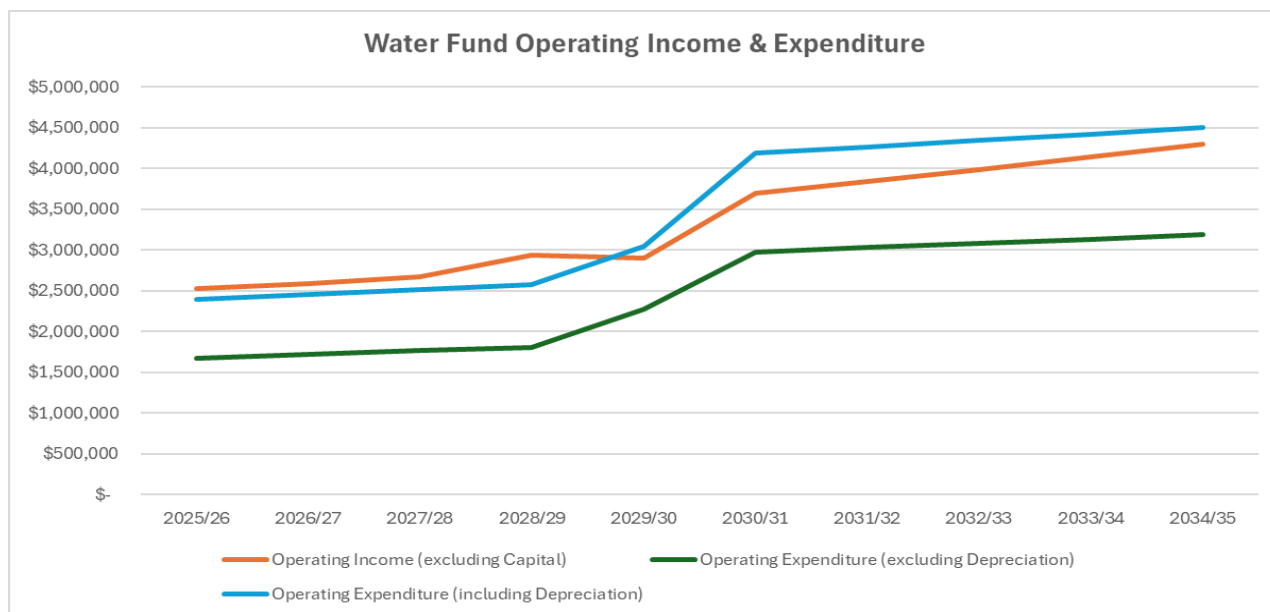
## 1.5 Other Businesses

Narrandera Council operates General, Water and Sewer Funds, along with a domestic waste business.

Domestic waste services are provided to Narrandera, Grong Grong and Barellan with waste depots operating at Narrandera and Barellan. Charges are set to increase in line with CPI. By 2030 legislation requires Council to have implemented a full green waste service. Grant funding is available to assist with the implementation but is limited to promotion and education. The costs of the new service itself will be met by those who receive the service. At this stage staff are investigating options and it is hoped that a service can be introduced before the deadline.

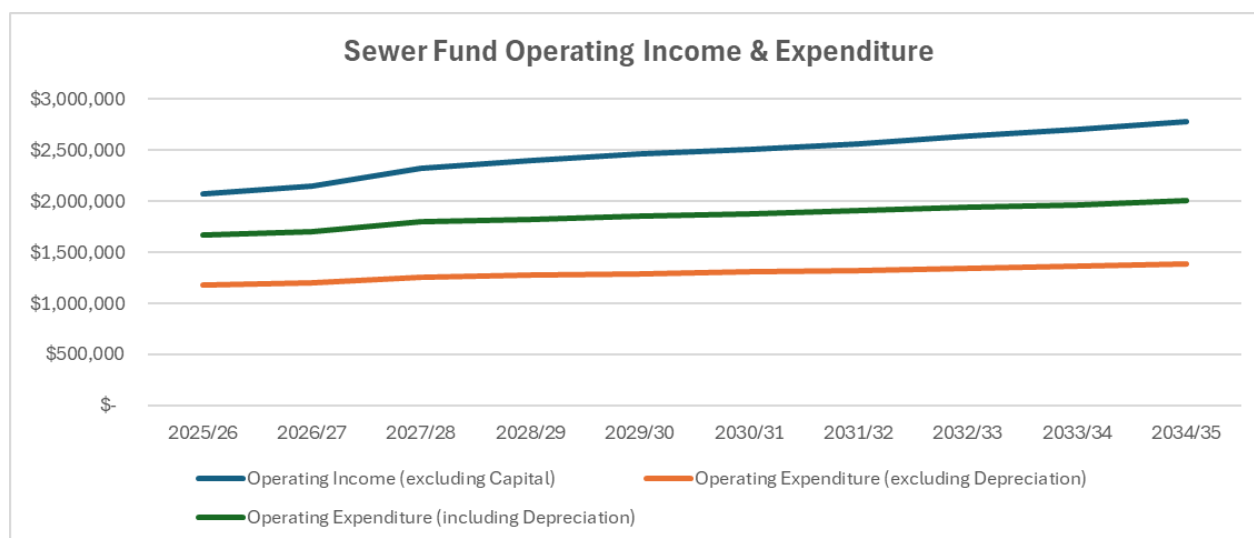
Narrandera Water supply is facing significant capital, and operational expenditure increases, and user charges will have to increase accordingly. The sensitivity of residents' consumption to the increased charges will have to be monitored and managed over time as expenditure including depreciation exceeds expected income levels from 2029/30.

**Figure 2 Water Fund Operating Income and Expenditure**



The sewerage fund will be affected by the commencement of the Barellan Scheme and expansions into Red Hill industrial estate and west Narrandera as they may occur. The fund financial position is relatively sound now and will steadily improve as the loans for capital works are paid down.

**Figure 3 Sewerage Fund Operating Income and Expenditure**



## 2 Introduction

The NSW Local Government Act requires councils to have:

- a Community Strategic Plan (of at least ten years)
- a Delivery Program (four years)
- an Operational Plan (one year)
- a Resourcing Strategy containing:
  - Long-Term Financial Plan (LTFP, 10 years)
  - Workforce Management Plan
  - Asset Management Strategy.

The Resourcing Strategy is used to assist Council in drafting and finalising its Delivery Program and Operational Plan actions and projects. It details how Council will provide the financial, human and infrastructure resources needed to play its role in achieving the objectives of the Community Strategic Plan and Delivery Program. The Delivery Program sets out the activities that Council will undertake in this term of Council and the Operational Plan incorporates all the actions Council will undertake in the financial year, and includes an overview of the respective business unit, and details how the delivery of these actions will be measured.

Annual and bi-annual reports will be prepared to measure performance against targets set out in the Delivery Program, along with an End of Term Report at the end of Council's term of office. This report will focus on the outcomes of the strategies implemented by the Community Strategic Plan.

The Long-Term Financial Plan (LTFP) spans twelve years from 2023-2024 to 2034-2035, providing a consolidated and separate Funds position, including the funding for the 2025-26 Operational Plan and 2025-2028 Delivery Program.

The LTFP includes the following:

- The planning assumptions used to develop the plan.
- Projected income and expenditure statement, balance sheet and cash-flow statement
- Sensitivity analysis and testing
- Financial modelling for different scenarios

- Methods of monitoring financial performance.

The LTFP forecasts will be updated annually, as part of the preparation of the Operational Plan. This year Council has prepared a new Community Strategic Plan as required and therefore the Long-Term Financial Plan Operational Plan, Delivery Program Workforce Strategic Plan and Strategic Asset Management Plans are also updated.

## 2.1 Community Strategic Plan 2040

The Community Strategic plan 2040 was developed following considerable consultation with the community. Outcomes are focused around five themes that were identified as important to the future of Narrandera Shire. The themes show the extent of the expectation of Council by residents. The five themes are:

1. **Our leadership** – Our community has strong, responsible and trusted leadership
2. **Our community** – Our community is connected, vibrant and healthy.
3. **Our environment** – Our natural and built environments are values, well managed and liveable.
4. **Our economy** – Our economy is thriving, diverse and provides opportunities for businesses, workers and visitors.
5. **Our infrastructure** – Our infrastructure is reliable, efficient and meets our needs.

The community's vision for the future has been captured in the three-word slogan – *Connected Sustainable Evolving*.

## 2.2 Long term Financial Plan (LTFP)

The LTFP is a tool for Council and the community to use in deciding what resources Council has available to apply to deliver on the outcomes contained in the community strategic plan. The LTFP seeks to answer the following questions:

- Can we meet the financial pressures of the future?
- What are the opportunities for future income and economic growth?
- Can we afford what the community wants?
- How can we go about achieving these outcomes?

This plan will model the financial capacity of Council to maintain existing services, facilities and infrastructure based on a range of assumptions and within any known constraints.

## 2.3 Financial Model

Council has a long-term financial forecasting model. This provides a budgetary projection (from a profit and loss perspective) for a ten-year period for Consolidated and separate General, Water and Sewer Fund positions. The model was used to prepare this LTFP and will be reviewed on an annual basis.

The model has been informed by updated asset management planning documents and the Workforce Management Plan and by a range of assumptions based on the best available data to guide forward projections. This forms the basis for the ten-year projections presented in this LTFP.

## 3 Long term Financial Sustainability

### 3.1 How do we define long term financial sustainability

A financially sustainable council is one that can fund ongoing service delivery and renew and replace assets without imposing excessive debt or rate increases on future generations. This definition has been translated into four key financial sustainability principles: Council must...

- Achieve a **fully funded operating position** reflecting that it collects enough revenue to fund operational expenditure, repayment of debt and depreciation.
- **Maintain sufficient cash reserves** to ensure it can meet its short-term working capital requirements.
- Have a **fully funded capital program**, where the source of funding is identified and secured for both capital renewal and new capital works.
- **Maintain its asset base**, by renewing identified ageing infrastructure, and ensuring cash reserves are set aside for those works yet to be identified.

The characteristics of sound and sustainable financial management, as outlined in the Local Government Act 1993, include:

- Responsible and sustainable spending
- Alignment of general revenue and expenditure
- Achieving a fully funded operating position
- Effective financial and asset management
- Adequate cash reserves and use of borrowings
- Responsible and sustainable infrastructure investment
- Constant monitoring of options to improve the operating position, and
- Intergenerational equity

### 3.2 How financially sustainable is council?

The most recent Audited Consolidated Financial Statements, as of 30 June 2024, displayed a \$4,921,000 operating surplus which excludes capital income. The General Fund estimated operating surplus was \$5,131,000.

The following performance indicators Table 1 reported in the Annual Statements as of 30 June 2024 are a measure of Council's broader financial performance and position. These indicators have been used to review Council's LTFP forecasts as part of assessing the long-term financial health of the organisation and its capacity to fund the delivery program.

Many of these indicators show an acceptable financial performance however some key indicators do not.

Own Source Revenue continues in the mid 40% range well below the level of 60% set by Government as their preferred range. This indicates a strong reliance by Council on grant revenue to fund operations and capital works and comes at a time when we know the State Government, in particular, have terminated a number of grant programs such as Stronger Country Communities. The Federal Government have terminated the Local

Roads and Community Infrastructure program. Council is finding it more and more challenging to prepare and lodge successful grant applications. The last two applications for grants for the deepening of Lake Talbot have been unsuccessful. We are currently also awaiting determination of two grant applications for the Red Hill estate work.

The Asset Renewal ratio and the infrastructure backlog ratio are both also well outside benchmarks and indicate a lack of capacity to invest in renewal of essential community infrastructure. This is a natural and inevitable outcome of the financial squeeze that is caused by decades of rate pegging.

The improvement expected following the implementation of the special variation income on asset renewal will be reflected in the 24/25 numbers when they are published.

**Table 1 2022/23 2023/2024 Performance Indicators**

Ratio	Calculation	What is being measured	Benchmark	2022/23 actual ratio	2023/24 actual ratio
Operating performance ratio	Total operating revenue less revenue for capital purposes less total operating expenditure	Is the council sustainable in terms of its operating result?	>0%	15.77%	16.14%
Own source operating revenue	Total continuing operating revenue excluding all grants and contributions divided by Total continuing operating revenue inclusive of all grants and contributions.	The 'own source operating revenue ratio' measures a council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions	>60%	43.31%	43.41%
Unrestricted current ratio	Current assets less external restrictions divided by current liabilities	How much unrestricted current assets are available to cover current liabilities	>1.5	6.57	4.46
Cash expense cover ratio	Current year's cash and cash equivalents plus term deposits divided by monthly payments from cash flow operating and financing activities	How many months' worth of cash is at hand to cover monthly payments	>3 months	21.51	22.72
Debt service cover ratio	Operating result before capital excluding interest and depreciating impairment amortisation divided by principal repayments plus borrowing costs	Whether there are sufficient funds to cover debt servicing obligations	>2x	51.53	52.82
Asset renewal ratio (buildings and infrastructure)	Asset renewal expenditure divided by depreciation	Is asset renewal expenditure sufficient to maintain assets in the long term?	>=100%	56.74%	%
Infrastructure backlog ratio	Estimated cost to bring assets to satisfactory condition divided by net carrying amount of infrastructure assets	Measures ratio of renewal backlog against net carrying value of assets and reflects success of strategy to invest in asset renewals	<2%	8.51%	6.77%
Asset maintenance ratio	Actual maintenance costs divided by required maintenance costs	Measures the level of maintenance required to maintain current assets	>100%	169.9%	132.95%

## 4 Financial Management in Council

### 4.1 Regulatory environment

Council operates in a highly regulated environment driven by State Government legislation and directives including:

- Acts and Regulations
  - The Local Government Act defines the scope and boundaries of Council's role and the way it must conduct its business.
  - Local Government (General) Regulation 2021 – provides more detailed provisions under which Councils function.
  - The Environmental Planning and Assessment Act – provides for the control of development within the council area
  - Codes – such as the Model Code of Conduct made under the provisions of Sec 440 of the Act
- NSW State Plan
  - The State Plan: A new direction for NSW which defines the overarching goals and outcomes that the NSW Government has set for the state, and which should shape public policy.

### 4.2 Financial environment – rate pegging

The ability to align rating revenues with the increased cost of providing local government services has been restrained by rate pegging since the 1980s, a legislative instrument whereby the maximum increase in rating revenues is set by the government and more recently by IPART NSW on the governments behalf.

IPART set the 2025/26 base rate peg for Narrandera council at 4.0%. Some Councils received a component for the level of population growth, meaning some councils will have rate pegs of up to 6.8% pa. For 2025/2026, 2.5% is the estimated rate peg and 2.5% for the remaining forecast years.

Following a period of considerable analysis of Councils finances and community consultation an application was lodged with IPART for a special variation in rates in early 2024 of 48.1% (including the rate peg) introduced over two years and the second year of this implementation is included in the recommended scenario in this document. The additional revenue from the SV has been assigned to specific area as per the following table.

**Table 2 Special Variation Additional Revenue**

Allocation	Year one 21%	Year Two 15.5%	Total 40.1%
Maintain current service levels – Salary system upgrade	300,000	285,393	585,393
Stormwater (loan interest)	153,743	146,257	300,000
Technology	122,994	117,006	240,000
Additional resources – compliance	80,600	71,806	152,406
Asset backlog - OSR	100,000	100,000	200,000
Asset Backlog - Buildings	400,000	-	400,000
Asset Backlog – Roads	-	380,524	380,524
<b>Total</b>	<b>1,157,337</b>	<b>1,100,986</b>	<b>2,258,323</b>

### 4.3 Financial environment – the state of Council’s finances

Schedule C 1-3 in the 2024 Financial reports details Councils cash position. It notes that Council held \$37.491m in reserves at 30 June 2024 but only \$585, 000 was unrestricted, and Council had borrowings of \$2.91 million. Total carrying value of infrastructure and land assets was \$269.003 million, while the total liabilities were \$19.915 million. Those cash reserves have been depleted by normal operations because they include the pre-paid FAGS and the effect of the Barellan Sewerage Scheme.

Most of the key financial ratios outlined in Table 2 are within industry benchmarks, however Council is below the benchmark for own source revenue and asset backlog ratios. These are critical ratios and will be monitored as part of becoming a sustainable council.

Council has an ability to borrow for key infrastructure where required. All scenarios include some capital works funded from loan borrowings.

### 4.4 Imperatives

In addition to maintaining the current level of services Council faces several imperatives...

- **Narrandera Water Supply** – improving the quality and reliability of the Narrandera potable water supply has been a high priority for the Council for several years. Significant investment has been made throughout the system and staff have been working with NSW Water on a proposed water treatment plant. Over the last two years two new reservoirs have been constructed at Pine Hill, and new mains have been laid in Adam Street, Rupert Street, Japonica Place and Helenor Cres. The LTFP includes finance for continuing the improvement work and for the construction of a filtration plant. With recent changes to NSW grant processes, it seems likely that a future grant to fund the works will be on a 50:50 basis. Council has been invited to work with NSW Water to finalise a grant application under the Federal program, National Water Grid for the completion of the business case and the final planning approvals for a new WTP at Narrandera. Residents currently enjoy consumption charges at the lower end of the scale, and it is likely that the additional cost of loan repayments and operations will cause a substantial increase in charges in future years. In the pessimistic scenario presented the viability of the fund is under considerable pressure.
- **Technology** – Council is continuing with the implementation of the new EMS. The new system provides a cloud-based software solution for financial, document, asset and facility management. The new systems when fully implemented will allow resident interaction and replace systems that are aged and no longer serviced. A component of the additional income from the special variation has been allocated to this task as can be seen in table 2 above.
- **Barellan Sewerage Scheme** – construction of the scheme is essentially complete. The cost of the scheme exceeded early estimates and additional loan/reserve funds have been required. The repayment of the loans and the ongoing operational cost including depreciation, has been included in the LTFP in all scenarios.
- **Narrandera Stormwater Upgrades** – following the storm and flood events of 2022 work to develop a solution to the stormwater flooding in Narrandera has been ongoing. Designs and cost estimates of a solution have formed the basis of expressions of interest to both State and Federal government grant programs - to date unsuccessfully. The cost of the upgrade estimated at \$17.325m has been included in the recommended and optimistic scenarios on the basis that Council will be required to fund \$4.331m (25%) if a grant application is successful. A component of the additional income from the special variation has been allocated to meet the loan repayments.
- **Compliance** – the impact of implementing State Government requirements has been felt for many years. More recently that has been reflected in the work of the NSW Audit Office. Since their appointment to



Councils audit costs have increased significantly and the cost of meeting requirements in terms of asset management has been challenging. More regular reviews of valuations and condition ratings and updates on depreciation have all come at additional cost to Council. A component of the SV income has been allocated to help meet these costs.

- **Asset Renewals and Backlog** – as part meeting the Audit Office requirements and the special variation application considerable work has been carried out in updating Councils asset management processes. To the extent that it is now possible to have some confidence in the accounting outcomes associated with assets. New asset management plans have been developed and the asset registers reviewed. The asset management plans revised as part of this process establish depreciation at \$5.453M with a renewal backlog of \$16,845,000. The local government benchmark is 2% or \$6.12M. The Special Variation when fully implemented will generate \$980K annually to be allocated to asset renewal to continue the process of addressing that backlog. It will not be sufficient to remove the backlog completely but will be used to invest directly into operational assets or to match grants for the renewal of community assets. The recently revised SAMP estimates the backlog ratio to steadily decline to 4.88% by 2034.
- **Becoming Competitive in the Labour Market** – The SV provides for an 8% increase in the salary base to lift Council's capacity to attract and retain skilled staff. The performance of the organisation relies heavily on the quality and effort of the staff and given the current employment environment, being competitive in the market is critical. The first-year component of the SV funding has been introduced and the second year will help fund the increases expected in July 2025. Staff numbers remain stable, and the budget includes \$10,034,714 for staff salaries and associated overheads in 2025/26 and is expected to increase by 3.0% in 26/27 and thereafter at 2.5%. However, negotiations have commenced for a new industrial award that will take effect during that period and usually that means increases beyond the CPI.
- **Stimulating the local housing supply** – The Council is regularly pressured to promote growth in the local housing supply and in the supply of self-care style retirement housing. Several approaches have been made to encourage Council and as a result social housing providers have been contacted to consider partnering in a project of this nature. No provision has been made in the LTFP to finance this issue however Council is currently entertaining a quite attractive proposition relating to the Elwin Street property.
- **Second Stage Red Hill Industrial** – Following the successful sale of the remaining Council land at the Red Hill industrial estate work began on the next stage. Preliminary zoning design documents have been prepared and work on providing sewerage to the estate commenced. Land in the third stage of development (Red Hill Road) is subject to a rezoning application and has been sold to a major industrial operator who is relocating from Sydney. Council expects gateway determinations of both re-zoning applications during 2025/2026. One of the major challenges facing new enterprises in our industrial estate is recruiting the skilled staff and housing is a factor.

## 4.5 Rating Strategy

### 4.5.1 Rating income strategy

General rate income is generated by a levy on properties within the council area to provide local government services. Council continually reviews its rating structure to ensure it is fair, equitable, simple, and efficient, where each rating category and property will contribute to the rate levy according to the demands placed on Council's limited resources.

The current structure and 2024/25 rating information is detailed in the following table.

**Table 3 Narrandera Shire 2024/25 rate structure and charges**

Rate Category	Minimum/ Base Amount	Ad Valorem-Cents in \$	Yield	Percentage of Yield
Residential Ordinary	\$640.00	\$0.009600	\$291,052	4.2%
Residential Narrandera	\$395.30	\$0.007660	\$1,988,402	28.71%
Business Ordinary	\$640.00	\$0.012700	\$113,189	1.63%
Business Narrandera	\$715.00	\$0.020650	\$473,641	6.84%
Farmland Ordinary	\$640.00	\$0.002283	\$4,058,465	58.61%
Total			\$6,924,749	

**Table 4 Narrandera Shire 2025/26 recommended rate structure and charges**

Rate Category	Minimum/ Base Amount	Ad Valorem-Cents in \$	Yield	Percentage of Yield
Residential Ordinary	\$755.00	\$0.011200	\$343,429	4%
Residential Narrandera	\$466.45	\$0.010870	\$2,375,817	29%
Business Ordinary	\$755.00	\$0.017400	\$146,157	2%
Business Narrandera	\$844.00	\$0.026000	\$588,666	7%
Farmland Ordinary	\$755.00	\$0.002670	\$4,743,716	58%
Total			\$8,197,785	

Under the Local Government Act, councils can seek additional increases in general rates income beyond the annual rate peg, by applying to IPART for a 'special variation' to rates (SV). Council has approval for a special variation to be introduced over two years.

As part of that process Council also resolved requiring a review of the balance of the rate yield to be undertaken

**Table 5 General Rate Options**

Options	2025-26	2026-27	Cumulative increase over next two years
Pessimistic	4.0%	2.5%	6.5%
Recommended	18.00%	2.50%	20.50%

The rate structure includes the use of minimums and base rates. The current and recommended minimums are detailed in the following table.

**Table 6 Proposed minimum rates**

Rate Category	Current Minimum Amount	Minimum for 2025/26	Minimum for 2026/27
Residential Ordinary 2 year SV	\$640.00	\$755.00	\$777.00
Business Ordinary 2 year SV	\$640.00	\$755.00	\$777.00
Business Narrandera 2 year SV	\$715.00	\$844.00	\$869.00
Farmland Ordinary 2 year SV	\$640.00	\$755.00	\$777.00

The impact on an individual's rates will be different depending on the unimproved land value of their property. The following table provides an indication of the annual rates increase likely to be experienced by the average land value for each rating category. The increases include the forecast rate peg. Land values are set by the NSW Valuer General and are reviewed every three years. The next review will affect rates in 2026.

**Table 7 Estimated average rates to 2025/26**

Rate Category	Average Rate 2023/24	Average Rate Cumulative 2024/25	Average Rate Cumulative 2025/26	Average Annual Increase Over First Year	Average Annual Increase Over Second Year
<b>Residential</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>Annual Increase 2024/25</b>	<b>Annual Increase 2025/26</b>
Rate peg only	\$743	\$769	\$800	\$26	\$31
Special variation	\$743	\$842	\$993	\$99	\$151
<b>Business</b>					
Rate peg only	\$1,265	\$1,309	\$1,361	\$44	\$61
Special variation	\$1,265	\$1,588	\$1,873	\$323	\$285
<b>Farmland</b>					
Rate peg only	\$3,957	\$4,095	\$4,258	\$138	\$163
Special variation	\$3,957	\$4,966	\$5,859	\$1009	\$893

In researching the impact on ratepayers from an SV Council had a Capacity to Pay report prepared. That report found that the community had varying capacity to pay and that some ratepayers would be substantially impacted by the SV. Council has in place policies that can assist in managing these situations.

#### 4.5.2 Domestic waste management

Council charges a Domestic Waste Management charge to owners of rateable properties. This covers the cost of general garbage, recycling and household clean-up and includes the full cost of administration, service provision, state government charges and tipping fees. Both scenarios include increases in charges in line with inflation.

**Table 8 Waste Management Charges**

Service	2024/25	2025/26	Increase %
<b>Replacement Garbage Bin - new</b>	<b>133.00</b>	<b>138.32</b>	<b>4.00%</b>
Replacement Garbage Bin – second hand.	71.00	73.94	4.00%
Domestic/non-domestic waste availability charge	57.30	59.60	4.01%
Domestic/non-domestic waste collection (per bin)	242.90	252.60	4.00%
Recycled waste collection	92.15	95.84	4.00%

### 4.5.3 Water and Sewer Charges

The draft LTFP includes the following water and sewerage charges

**Table 9 Water and Sewer Charges**

Service	2024/25	2025/26	Increase %
Consumption charge per kilolitre for water	1.35	1.40	4.00%
Water access charge (standard)	334.00	347.40	4.00%
Water connection fee (standard)	1628.50	1693.60	4.00%
Sewer Connection (standard)	1,713.20	1,781.70	4.00%
Sewer Access charge	835.00	868.40	4.00%

### 4.5.4 Investments and Loan borrowings

Investments are placed in accordance with Council’s Investment Policy objectives and framework. The policy objective is:

*“Preservation of capital is the principal purpose of the investment portfolio. Investments are to be placed in a manner that seeks to ensure the security and safeguarding of the investment portfolio. This includes managing credit and interest rate risk within identified thresholds and parameter”.*

Investments comply with the three framework criteria, namely:

1. **Within Council Portfolio Credit Framework:** limits the overall credit exposure of the portfolio
2. **Counterparty Institution Credit Framework:** limits exposure to individual institutions based on their credit ratings
3. **Term to Maturity Framework:** limits based upon maturity of securities.

The interest earned on General Fund investments is generally untied and forms part of Council's consolidated revenue for use in meeting the cost of services. The increased interest rates currently available have improved Council's financial outlook however those rates are predicted to lessen into the future.

Council debt as at 30/6/2024 was \$3.558 million. It is anticipated that the debt at 30/06/2025 will be \$3.156 million and further borrowings to finance the stormwater upgrade (\$3.5 million), red hill expansion (\$1.930 million) and water treatment plant (\$14 million) have been included in the recommended scenario and associated consolidation.

#### 4.5.5 Cash reserves and restrictions

Council has several cash reserves that are either established by a legislative requirement (externally restricted) or were made through a Council decision (internally restricted).

Establishing cash reserves is a financial management strategy to provide funds for future expenditures that could not otherwise be financed during a single year without having a material impact on the budget.

The balance of cash as of 30 June 2024 was \$37,491,000 comprising:

- externally restricted reserves      \$21,468,000
- internally restricted reserves      \$15,438,000
- unrestricted cash                      \$585,000

Council's external reserves are made up of unexpended grants and loans, developer contributions, water fund, sewer fund, stormwater, crown lands and domestic waste management.

Council's internal reserves relate to plant and vehicle replacement, employees leave entitlements, organisational service assets and projects, deposits, FAG received in advance, technology, property development, cemetery, and others.

The industry standard for unrestricted cash is that Councils should have sufficient unrestricted cash to fund 2 to 3 months of operations. At \$585k that level is well below the standard. As the Council has to carry a significant level of receivables this issue is a key consideration for the future.

#### 4.5.6 Developer contributions

The Environmental Planning and Assessment Act (1979) enables Council to levy contributions for public amenities and services required because of development. Council's adopted Developer Contributions Plans (section 7.11 and 7.12 Developer Contribution Plan) provides funds for Council-wide application:

The Contributions Plan detail works for which development contributions are to fund. A balance of \$559,000 is held, as of 30 June 2024. Following public exhibition, a new contributions plan has been adopted by Council and will commence on 1 July 2025.

#### 4.5.7 Discretionary and regulatory fees and charges

Council can raise revenues by adopting a fee or charge for services or facilities. Fees and charges are reviewed on an annual basis in conjunction with the preparation of the operational budget.

The fees and charges which Council can charge can be split into two categories:

1. Regulatory fees – these fees are generally determined by state government legislation, and primarily relate to building, development or compliance activities. Council has no control over the calculation or any annual increases of these fees and charges.
2. Discretionary fees – Council has the capacity to determine the charge or fee for discretionary works or services such as the use of community facilities and access to community services.

#### 4.5.8 Asset management

Narrandera Shire Council is responsible for assets with a gross replacement value of \$364.954 million and a depreciated value of approximately \$235.062 million, as of 30 June 2024

As custodian of these assets, Council is responsible for establishing and implementing optimal asset management strategies and practices in line with Council's Policy and Procedures, that enable the assets to be sustained. Related levels of service acceptable to the community are provided at the minimal Life Cycle Cost (LCC) whilst controlling exposure to risk and loss.

**Table 10 Asset values and annual depreciation as of 30 June 2024**

Asset Class	Gross Replacement Cost (CRC) \$ (000's)	Written Down Value (WDV) \$ (000's)	Annual Depreciation Expense \$ (000's)	Asset Management Plan
<b>Buildings</b>	\$55,033	\$23,658	-\$1,316	Buildings and Open Space Assets
<b>Other Structures</b>	\$25,531	\$14,787	-\$672	Buildings and Open Space Assets
<b>Roads</b>	\$83,112	\$48,969	-\$1,900	Transport Assets
<b>Bridges</b>	\$25,178	\$16,010	-\$147	Transport Assets
<b>Footpaths</b>	\$2,943	\$1,885	-\$20	Transport Assets
<b>Bulk Earthworks</b>	\$77,412	\$77,412	\$0	Transport Assets
<b>Stormwater</b>	\$13,808	\$6,687	-\$82	Stormwater Assets
<b>Water supply network</b>	\$47,432	\$23,471	-\$725	Water and Sewer Assets
<b>Sewer network</b>	\$26,912	\$16,855	-\$394	Water and Sewer Assets
<b>Swimming pools</b>	\$4,600	\$3,110	-\$119	Buildings and Open Space Assets
<b>Open Space and Recreation (inc. Land Improvements)</b>	\$2,993	\$2,218	-\$78	Buildings and Open Space Assets
<b>Total</b>	<b>\$364,954</b>	<b>\$235,062</b>	<b>-\$5,453</b>	

As part of Council's sustainability review, the asset management strategy and plans were reviewed and have recently been updated. This review and analysis demonstrated that the infrastructure asset condition had a backlog ratio of 7.20% in June 2024. In practical terms the backlog is reflected in the condition of components of a number of major assets across all asset classes.

**Table 11 Backlog 30 June 2024**

Estimated cost to satisfactory	Backlog \$ (000's)	Backlog ratio 2024
Buildings	\$4,057	17.1%
Other Structures	\$1,503	10.2%
Roads	\$4,980	10.2%
Bridges	\$586	3.7%
Footpaths	\$40	2.1%
Bulk Earthworks	\$0	0.0%
Stormwater	\$531	7.9%
Water Assets	\$4,150	17.7%
Sewerage Assets	\$668	4.0%
Swimming Pools	\$195	6.3%
Recreation Assets (Incl. Land Improvements)	\$135	6.1%
<b>Total</b>	<b>\$16,845</b>	<b>7.2%</b>

## 4.6 Strategic Workforce Plan

The Workforce Management Plan – *Achieving Together*, supports Council's values and key directions and assists Council in achieving its community vision. Staff levels are relatively stable around 102 permanent positions complemented by casuals and trainees as needed.

All staff except for the General Manager are employed under the terms of the Local Government State Award 2023. All scenarios include provision for annual 3.5% increases in pay rates. The labour market generally and in local government specifically is very competitive. Some professional positions such as planners, finance professionals and engineers are proving very difficult to fill.

Flexible working conditions have been introduced as has the new salary system. Provision has been made for staff training and support programs.

Currently, 87% of the workforce live in the Narrandera LGA and 16.0 % have been employed for 20 years or more, 64.0 % of staff have been employed for less than five years. The average employee age is 49.89 years. The Workforce Plan does not indicate a need to increase staff numbers.

## 4.7 Long term financial plan assumptions

The long-term financial model requires Council to identify all material items of revenue and expenditure and determine the external and internal influences that could significantly impact on financial trends.

In preparing the LTFP, the following economic drivers have been assessed and included:

- Population forecast.
- Inflation
- Interest rate movements
- Revenue and expenditure assumptions
- Improvements – cost reductions, income increases, new resources and efficiency improvements
- Asset renewal expenses.



### 4.7.1 Population forecasts

Population growth can have a significant influence on asset provision and long-term financial sustainability. In Narrandera Shire’s case Planning NSW estimate the shires population to decrease by 0.37% annually, with the 2041 estimate of 5,373. This decrease in population is driven by rural consolidation and ongoing regionalization of government services.

There is a growing demand in the community for Council to become active in the housing market in order to address the decline. One area that has emerged is the lack of suitable independent living units forcing aged residents to look to the larger centres to fill this need.

### 4.7.2 Inflation

After reaching a high of 7.8% in December 2022 the CPI for the quarter ended 31 December 2024 is sitting at 2.8%. It is very difficult to predict the future of this index given the issues around tariffs dominating the news.

The LTFP has modelled inflation in accordance with the following table.

**Table 12 Inflation**

Year	2024-25	2025-26	2026-27	2027-28 onwards
CPI	3.5%	3.0%	3.0%	3.0%

### 4.7.3 Interest rate movements

The current Reserve Bank of Australia (RBA) cash rate is **4.10%** M a r c h 2 0 2 5

Council has used an average of 2.95% as the investment interest rate over the life of this LTFP. Interest rates are predicted to decline with further reductions to occur in 2025 and onwards.

A future high rate will have an influence on any future borrowings and investments of Council. Interest rates affect earnings on investments which is an important part of the additional income that Council can earn. The reduced rate will be critical if Council is able to proceed with the Water Treatment Plant and the Narrandera stormwater projects.

### 4.7.4 Revenue and expenditure assumptions

The following table outlines Council’s planning assumptions by revenue and expenditure types. These assumptions are reviewed by a lending authority to ensure reliability for capacity to repay new borrowings.

Note: The assumptions included in the following tables are those which could have a material impact on Council’s finances.

**Table 13 Revenue and expenditure assumptions**

Year	2024-25	2025-26	2026-27	2027-28 onwards
Rate peg (Base case)	4.5%	4.0%	3.5%	2.5%
Rate Special Variation	21.0%	14.0%		
Annual charges	3.0%	4.0%	3.5%	2.5%
Fees and charges	3.0%	4.0%	3.5%	2.5%
Employee benefits and costs	4.0%	3.0%	3.0%	2.5%
Materials and contracts	3.5%	3.0%	3.0%	2.5%
Other expenditure	3.5%	3.0%	3.0%	2.5%

#### 4.7.5 Improvements

As part of the Special Variation approval an Organisational Sustainability Review and Improvement Plan was adopted. The plan identified 59 past improvements which have already been completed, 32 of which increased cost savings, 24 encouraged productivity gains and 3 increased revenue generation. The review also identified 33 present improvements which will be implemented over the next three years and a further 6 lower priority areas that required further analysis.

The first report of the implementation of the plan was presented to the Council in February and included the following graphics.

## 5 General Fund Options

Council operates four separate businesses - General, Water, Sewer Funds and Domestic Waste. The following scenario information relates to General Fund operations. The factors that have been used to distinguish between the scenarios includes the main sources of income of Financial Assistance grants and general rates.

### 5.1 Pessimistic Option

This option envisages what would happen if Council continued to provide the current level of services and relied upon rate pegging only for the 2025/26 year (4.0 %) and future years. It includes provision for a 2% increase in the financial assistance grant. There has been considerable discussion in the industry urging the Federal Government to restore FAGS grants to 1 % of GDP. In the past several years the FAGS grants have been prepaid just before the end of the previous financial year. Councils have been advised not to plan for that happening this year.

The outcome means Council would:

- have an average operating deficit for 10-year forecast period estimated at \$2.1 million pa
- have insufficient money to maintain current service levels
- have inadequate funding for infrastructure renewal
- forecast negative unrestricted cash from 2026 onwards, averaging -\$2.6 million per year

This scenario results in the need to reduce service delivery and will lead to an overall deterioration of asset conditions.

The assumption used in this scenario are:

- a 4.0% rate peg for 2025/26, 3.5% 2026/27 and the IPART NSW recommended rate of 2.5% for the remaining forecast years
- savings made from improvements made to date will continue
- rates growth forecast adjusted to better align to IPART population factor
- the known resource requirements of the Workforce Management Plan are included in LTFP
- the \$14 million stormwater project is not included
- asset maintenance and renewal program based on the current delivery program and operational plan.

## 5.2 Optimistic Option

This scenario includes a 3.5% increase in the Financial Assistance Grant and the levy if the second year of the Special Variation approval.

This scenario results in an improved financial position of Council into the longer term and a continuation of current services.

The assumption used in this scenario are:

- an 18.0% rate increase for 2025/26 and the IPART NSW recommended rate of 2.5% for the remaining forecast year
- Full benefit of the improvement savings will be realized.
- rates growth forecast adjusted to better align to IPART population factor
- the known resource requirements of the Workforce Management Plan are included in LTFP
- the \$14 million stormwater project is included
- asset maintenance and renewal program based on the current delivery program but including the amounts designated in the SV approval.

Neither of these scenarios is recommended.

# 6 General Fund Recommended Option

## 6.1 Introduction

This scenario includes a combination of improvement savings identified in Council's Improvement Program, the revised asset management plans and the second year of the approved special rate variation (SV) and will assist Council to become financially sustainable over the longer term. This scenario will also enable Council to address its ongoing core deficits in the General Fund and its cash position, ensuring Council is more resilient

and responsive to shocks and unexpected events in the future.

## 6.2 Components included in this scenario.

Under this scenario, in addition to the pessimistic assumptions, the following assumptions are included:

- Asset maintenance and renewal program based on the requirements in Councils revised asset management strategy and plans.
- The second year of the special variation to general fund rate income of 18.0 % which includes the 4.0% standard rate peg approval.
- Improvement plan savings and benefits, productivity and efficiency gains and additional technology and salary system costs.
- Increases in the Financial Assistance Grant of 2.0 %
- Funding asset renewals as outlined in Table 2.

## 6.3 Sustainability assessment

Council can deliver consolidated surpluses with this option and continue to address the core deficits in the General Fund, which finances all services and infrastructure except for domestic waste, water and sewer operations.

The special rate variation will ensure Council's ongoing financial sustainability with surpluses in the General Fund estimated from 2025/36.

Implementing this option will enable Council to meet the following objectives:

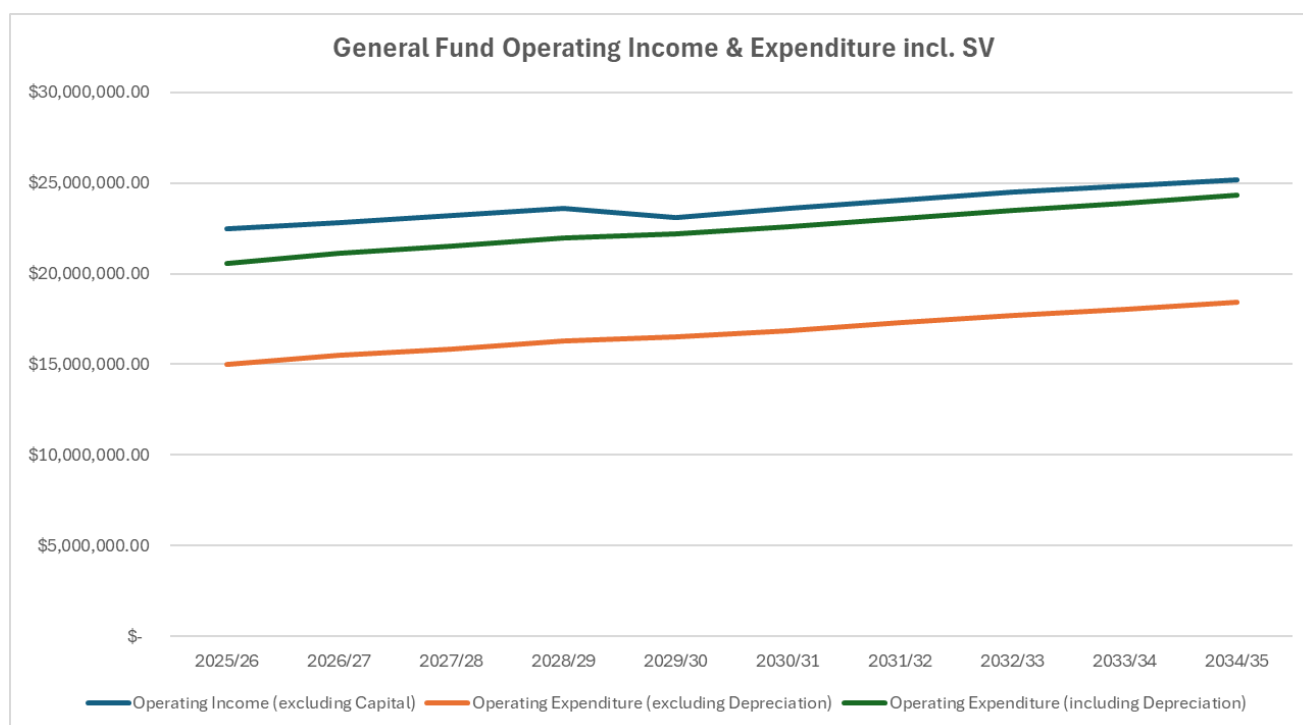
- Maintain and improve council assets.
- Achieve sufficient cash reserves.
- Achieve a fully funded operating position.
- Secure continued service delivery.

It will also allow Council to address the following operational challenges in achieving long term financial sustainability:

- Construction of a stormwater project to address flooding within Narrandera urban area.
- Updating the IT system to address operational and cyber security issues.
- The first stage of the voluntary house purchasing scheme has been included
- Further decreasing its asset backlog ratio.
- Having a competitive staff salary and support system.

This is illustrated in the following graph where Council estimates operating surpluses under the preferred scenario.

**Figure 4 General fund forecast operating result Recommended Option**



The average annual investment in the asset renewal program has a positive impact on the renewal and backlog ratios.

In addition to addressing the operating deficits the additional income will resolve the cash position and based on the receipt of a modest flow of grant funds for community asset renewal the unrestricted cash position should increase. The general fund asset renewal graph is in draft form particularly in the later years, The accumulation of cash will position council to invest in renewal of assets such as the Barellan pool and the caretaker's cottage and amenities at Lake Talbot Water park.

The draft capital works budget is heavily focused on roads in the early years, followed by the stormwater project in 27/29. Additional funds generated in the later years can be held in reserves until Council confirms its priorities.

Sound financial management encourages planning for modest operating surpluses and building of unrestricted cash reserves over time. This enables councils to respond to events that cannot be predicted or planned for in their Long-Term Financial Plan. Narrandera Shire Council has experienced these events and, while what exactly will occur in the future is unpredictable, it is prudent that it plans for similar unplanned expenditure in the future. This exact situation occurred in Narrandera with the 2022 emergencies where significant expenditure was required by Council to fund emergency response, in advance of receiving State assistance.

The forecast unrestricted cash position does not take into account any movements in internal restrictions. As Council builds its cash balances over time, it will be able to transfer unrestricted cash for specific purposes to internal restrictions, including employee leave provisions, which will reduce its reported unrestricted cash.

## 6.4 Sensitivity analysis

There are a number of risks associated with any long-term financial planning predictions. Risk can be minimised by regular review of LTFP assumptions, incorporation of risk assessment in all major project reviews, and modelling of scenarios.

The following is a range of identified external risks that may also impact on the LTFP should they eventuate as they could result in a significant change in operating revenue or expenditure and the need to review service levels. The annual budgets are under constant review by Council.

- Budget reductions in state and federal governments may impact future funding provisions of grants and contributions. We are already witnessing this cutback particularly in State Government grant programs.
- Continued increased cost-shifting from other levels of government may adversely impact current expenditure levels of Council.
- Climate change and its effect on council assets (roads, drainage, footpaths).
- Global issues impacting cost and supply of materials.

## 7 Water Fund

Council operates a potable water supply for the town of Narrandera. Goldenfields Water provide water to Grong Grong and Barellan.

### 7.1 Introduction

The Water Fund has been in sound financial condition and consumption is well supported by residents. The water supply is bore water and is unfiltered allowing a buildup of sediment in the system which occasionally causes “dirty” water. Council receives a steady flow of complaints about this. The system itself dates back well into last century and Council has been progressively replacing mains, services, and control structures. New twin reservoirs have been constructed at Pine Hill.

Staff have been working with Water NSW to develop a long-term plan for the fund which will allow Council to seek financial support for the construction of a filtration plant. This investment will improve water quality but will require a substantial increase in charges. The supply suffered contamination during the 2022 and an application to upgrade the risk rating on the supply from 4 to 5 is being lodged with NSW Health.

### 7.2 Components Included

The assumptions used in these scenarios are:

- a continuation of the current service levels
- Pessimistic - The construction of a new filtration plant over two years – 2028/29 and 2029/30 with a 50:50 grant (\$37 million construction cost)
- Optimistic - The construction of a new filtration plant over two years – 2028/29 and 2029/30 with a 75:25 grant (\$32 million construction cost)
- A 4.0% annual increase in access and consumption charges for 25/26, thereafter 5%.
- Increases in operating costs including wages and salaries in line with the general fund with a substantial increase in operating costs and loan financing costs associated with the new treatment plant.
- An ongoing capital works program to maintain an asset renewal ratio of 2.0%.

## 7.3 Sustainability assessment

The Water Fund will only be sustainable if expenditure is contained within the budget predictions and consumers maintain current consumption levels after the new filtration plant comes online. Key to the financial future of the fund is obtaining a grant of at least 50:50 and increasing user and access charges 4.0% 25/26. If income levels are sustained the following priority capital works can also be included:

Water main replacement - \$3,000,000 has been included to fund replacements over the forward estimates. Replacements are based on pipe condition, age, material, service history, level of complaints, pressure, and network significance.

Hydrant and valve replacements - \$650,000 has been allocated to valve and hydrant replacement aimed at minimizing customer interruptions.

New water treatment plant - \$32m has been included which will fund a new plant, associated mains, river offtake, and clear water storage.

New low-level reservoir - \$2,700,000 is planned to replace the existing 100-year-old reservoir in Dalgetty Street

The following graphs illustrates ongoing estimated operating results, cash position and average residential charges.

**Figure 5 Average availability and consumption charges**

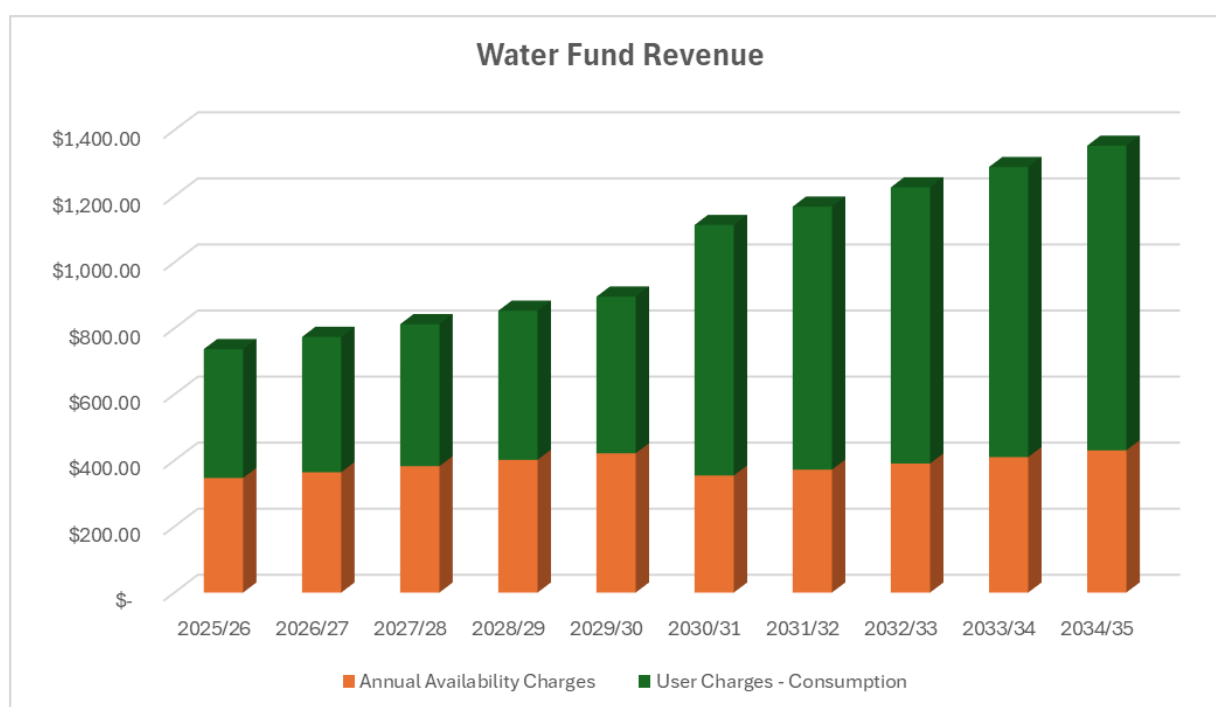


Figure 6 Water Fund Cash and Investments

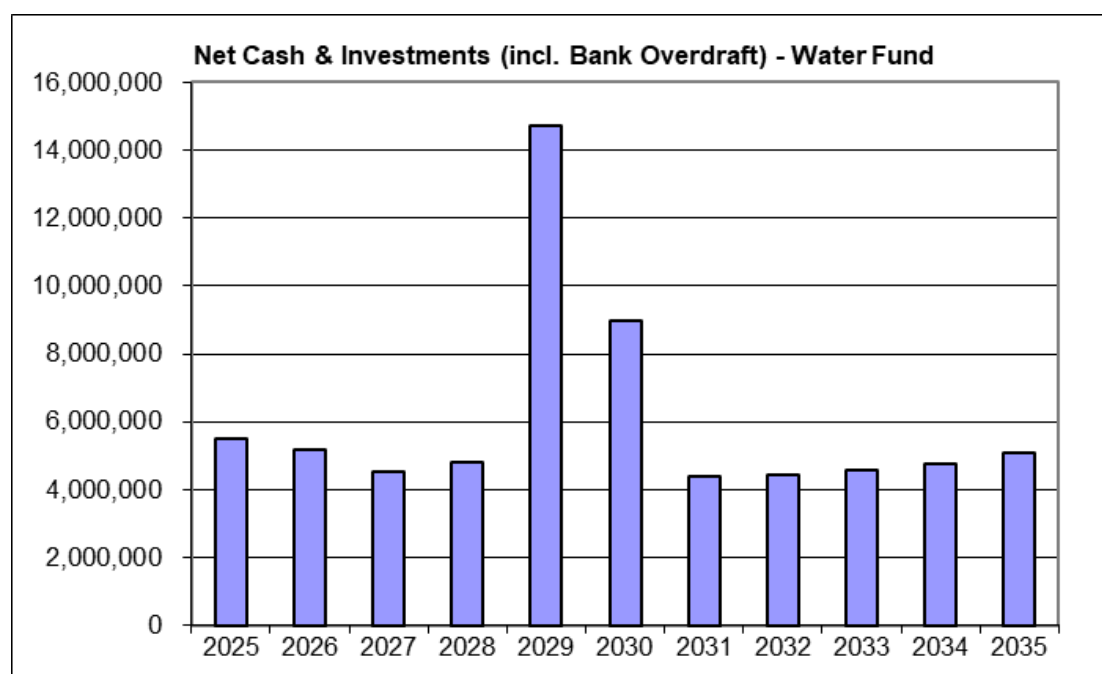


Figure 10 shows the impact on cash levels of the new treatment plant in 2026 and the reservoir in 2030.

## 7.4 Sensitivity analysis

The Cash and Investments graph indicates a vulnerable position for the fund in 2030-2031 which will require management at that time.

The Operating Income and Expenditure graphs confirm ongoing deficits at the time of construction for the Water treatment plant averaging \$354k supporting the notion that even at these funding levels Council is not going to be able to meet the depreciation costs.

Of concern is the risk that consumption will fall when the charges are increased significantly in 2027/28. This situation will require close monitoring.

## 8 Sewer Fund

Council operates a sewer fund covering sewerage schemes in Narrandera and in Barellan.

### 8.1 Introduction

The Narrandera Sewerage Scheme has been operating satisfactorily for many years and is in a reasonable financial position following sustained increases in user charges since 2017. The fund has been able to majority fund the new scheme in Barellan.

Work to improve the system at the treatment plant and in the mains has continued over the last several years and is planned to continue in the future.

The new scheme at Barellan is in the advanced stages of construction with connections to properties planned over the next three months.



## 8.2 Components included

The assumptions used in this scenario are:

- a continuation of the current service levels
- Pessimistic – additional costs for the operation of the Barellan Scheme
- Optimistic – Increases in fees of 4.0% in 25/26 and ongoing of 5.0%.
- The expansion of the scheme into the Red Hill industrial estate
- The expansion of the scheme into west Narrandera
- Increases in operating costs including wages and salaries in line with the general fund.
- An ongoing capital works program to maintain an asset renewal ratio of ....

## 8.3 Sustainability Assessment

The fund will be financially sustainable with increases in charges in line with the CPI.

Major items in the capital budget include mains relines \$2,400,000, manhole replacements \$500,000, SPS1 replacement \$950,000 and expansion into west Narrandera \$2.5m.

The following graphs illustrates ongoing estimated operating results, cash position and average residential charges.

**Figure 7 Sewer Fund Residential Access Charge**

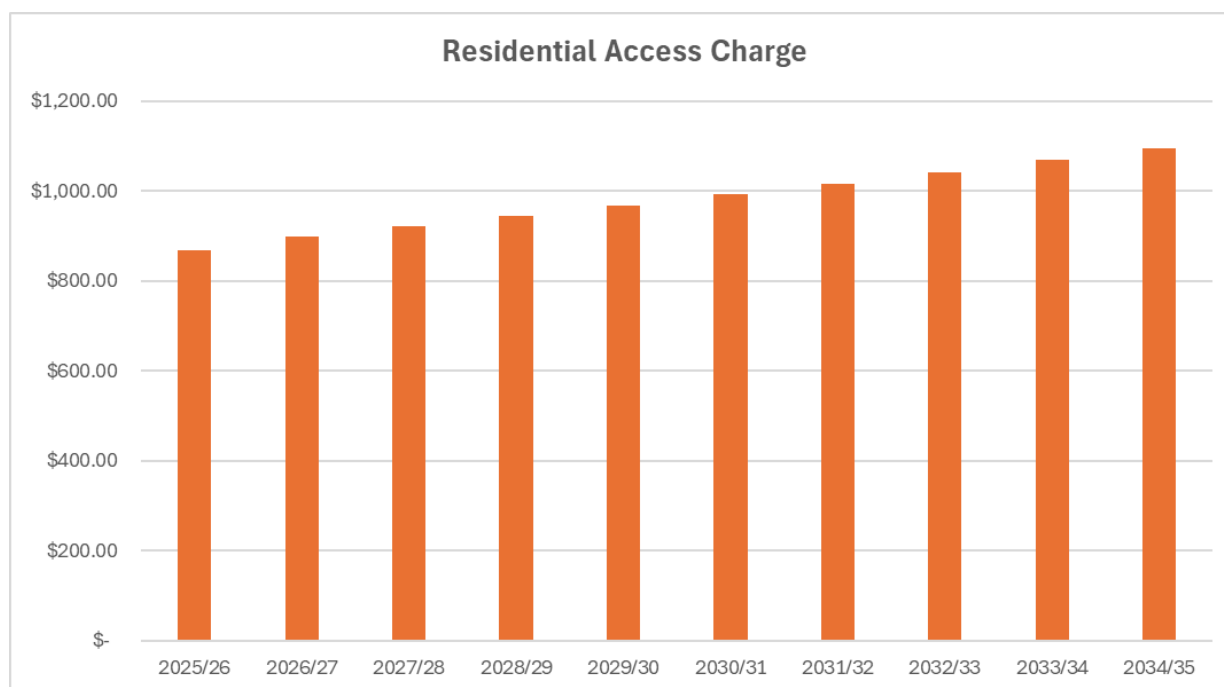


Figure 8 Sewerage Fund Cash and Investments

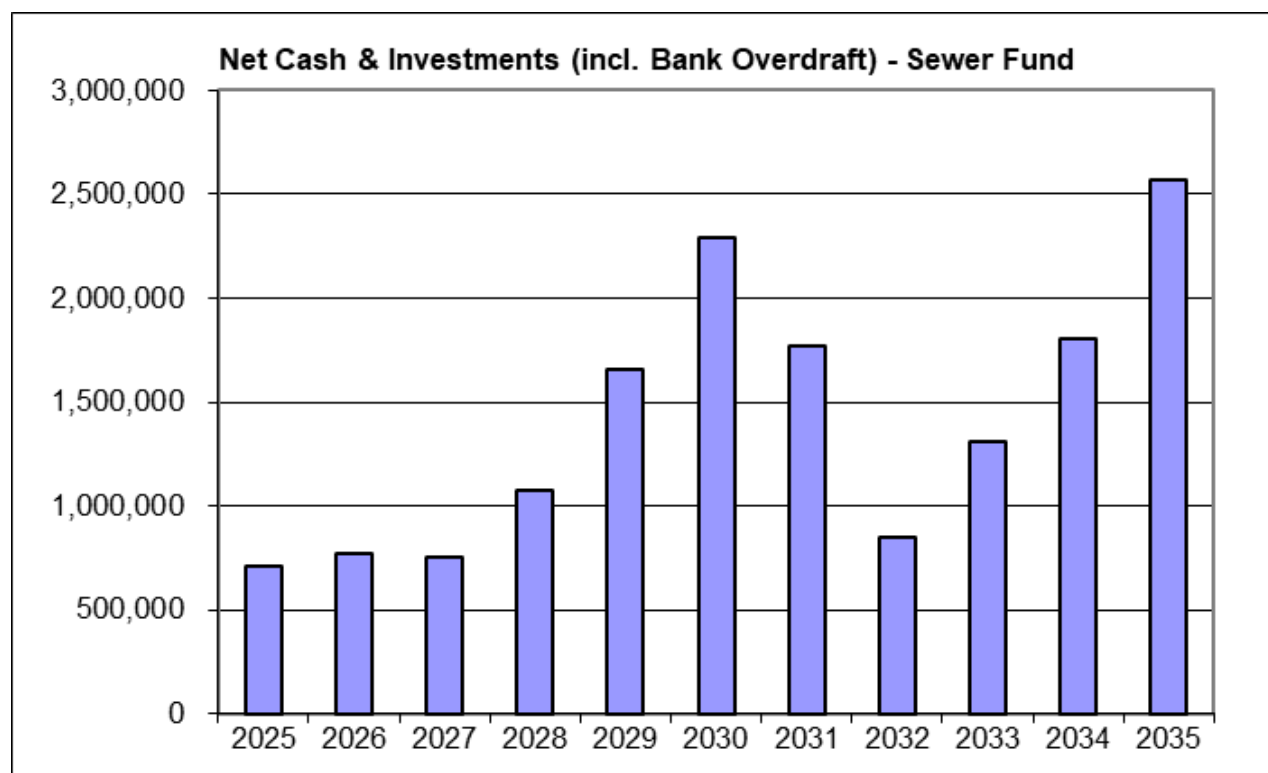
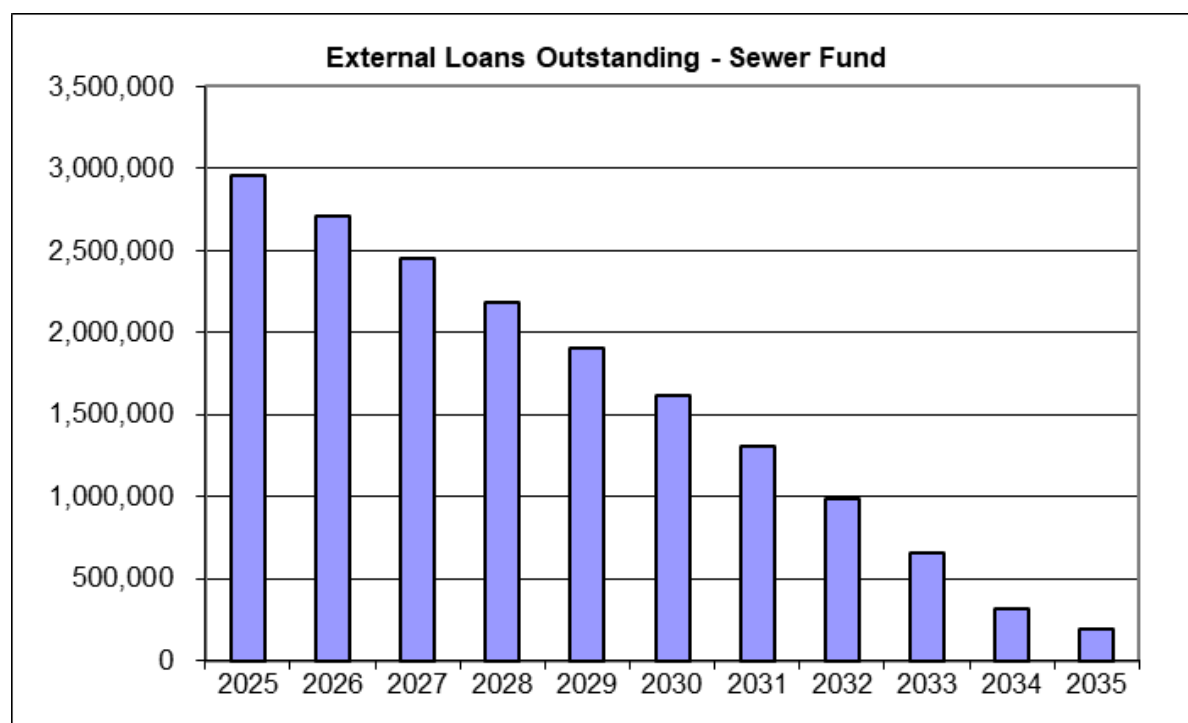


Figure 9 Sewerage Fund External Loan balances



## **8.4 Sensitivity analysis**

The Cash and Investments graph indicates a steady improvement in the financial position through to 2030-2031.

The Operating Income and Expenditure graphs confirm adequate income to cover expenses. The cash levels increase steady to the optimal position in 2030 and 2035.

## **9 Conclusion**

### **9.1 Conclusion**

The recommended scenarios outlined above will allow the Council to continue to provide services at current levels and maintain its assets to a reasonable level.

Challenges to these outcomes are real and must be carefully addressed as they arise.

## **10 Financial statements**

Following are the 10-year financial forecasts for both scenarios - Base Case and Long-Term Sustainability Case together with water, sewer funds and a consolidated result. This includes the respective Income, Balance Sheet and Cashflows Statements and Capital expenditure.

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**INCOME STATEMENT - CONSOLIDATED**  
**Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)**

	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	8,940,000	10,573,889	12,107,177	12,501,629	12,935,526	13,275,589	13,624,802	13,749,750	14,108,693	14,477,200	14,855,535	15,243,968
User Charges & Fees	3,797,000	3,247,933	3,053,697	3,167,386	3,265,225	3,366,285	3,470,679	4,567,373	4,718,337	4,874,577	5,036,283	5,203,654
Other Revenues	2,155,000	1,215,553	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060
Grants & Contributions provided for Operating Purposes	12,549,000	3,498,287	9,435,664	9,573,021	9,712,683	9,855,147	9,151,594	9,299,843	9,451,072	9,607,176	9,608,576	9,611,890
Grants & Contributions provided for Capital Purposes	9,510,000	7,422,698	16,528,875	1,437,250	1,301,375	8,595,500	9,763,000	5,125,500	238,000	238,000	238,000	238,000
Interest & Investment Revenue	1,777,000	1,236,401	944,369	803,701	770,277	900,010	685,810	631,310	614,810	611,810	618,810	626,810
<b>Other Income:</b>												
Net Gains from the Disposal of Assets	-	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	251,000	233,318	242,022	245,171	248,396	251,701	255,088	258,557	262,112	265,755	269,487	273,311
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>38,979,000</b>	<b>27,519,579</b>	<b>43,591,365</b>	<b>29,007,717</b>	<b>29,513,042</b>	<b>37,523,793</b>	<b>38,230,532</b>	<b>34,911,893</b>	<b>30,672,585</b>	<b>31,354,077</b>	<b>31,906,250</b>	<b>32,477,193</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	8,869,000	9,953,285	10,034,714	10,327,655	10,580,150	10,838,988	11,104,330	11,587,147	11,870,076	12,160,078	12,457,330	12,762,014
Borrowing Costs	66,000	197,474	178,315	420,670	392,281	369,411	761,611	806,360	770,855	734,070	695,745	660,459
Materials & Contracts	8,706,000	7,992,541	7,162,036	7,193,943	7,411,035	7,654,880	7,692,847	8,236,717	8,461,582	8,677,735	8,812,125	9,012,699
Depreciation & Amortisation	6,640,000	6,847,035	6,802,807	6,858,524	6,939,483	6,993,625	7,053,937	7,536,948	7,607,978	7,680,355	7,754,104	7,829,252
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	72,000	6,120	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520
Other Expenses	433,000	415,433	454,326	467,176	478,205	489,510	501,098	512,976	525,150	537,629	550,420	563,530
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	796,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	(1,034,000)	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>24,548,000</b>	<b>25,411,888</b>	<b>24,638,717</b>	<b>25,274,489</b>	<b>25,807,674</b>	<b>26,352,936</b>	<b>27,120,342</b>	<b>28,686,668</b>	<b>29,242,161</b>	<b>29,796,387</b>	<b>30,276,243</b>	<b>30,834,473</b>
<b>Operating Result from Continuing Operations</b>	<b>14,431,000</b>	<b>2,107,690</b>	<b>18,952,648</b>	<b>3,733,229</b>	<b>3,705,369</b>	<b>11,170,857</b>	<b>11,110,190</b>	<b>6,225,225</b>	<b>1,430,423</b>	<b>1,557,691</b>	<b>1,630,007</b>	<b>1,642,720</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>14,431,000</b>	<b>2,107,690</b>	<b>18,952,648</b>	<b>3,733,229</b>	<b>3,705,369</b>	<b>11,170,857</b>	<b>11,110,190</b>	<b>6,225,225</b>	<b>1,430,423</b>	<b>1,557,691</b>	<b>1,630,007</b>	<b>1,642,720</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>4,921,000</b>	<b>(5,315,008)</b>	<b>2,423,773</b>	<b>2,295,979</b>	<b>2,403,994</b>	<b>2,575,357</b>	<b>1,347,190</b>	<b>1,099,725</b>	<b>1,192,423</b>	<b>1,319,691</b>	<b>1,392,007</b>	<b>1,404,720</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
BALANCE SHEET - CONSOLIDATED  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	8,191,000	550,000	791,676	594,403	2,361,331	12,779,861	6,846,572	3,340,944	5,271,446	8,018,658	10,474,273	12,860,065
Investments	29,300,000	22,076,860	21,764,364	19,273,704	19,290,902	19,872,426	20,501,858	20,188,922	19,274,234	19,382,304	19,877,403	20,640,388
Receivables	3,973,000	2,067,491	2,664,483	2,184,948	2,264,647	2,440,600	2,463,826	2,451,002	2,545,800	2,615,071	2,712,215	2,897,849
Inventories	575,000	441,472	415,225	413,204	423,726	438,941	437,553	446,806	459,494	471,351	476,521	486,854
Contract assets and contract cost assets	1,540,000	1,482,500	1,482,500	1,482,500	1,482,500	1,482,500	1,482,500	1,482,500	1,482,500	1,482,500	1,482,500	1,482,500
Other	12,000	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>43,591,000</b>	<b>26,618,322</b>	<b>27,118,248</b>	<b>23,948,758</b>	<b>25,823,105</b>	<b>37,014,328</b>	<b>31,732,309</b>	<b>27,910,173</b>	<b>29,033,472</b>	<b>31,969,883</b>	<b>35,022,911</b>	<b>38,367,654</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	2,000	130,881	112,193	113,001	113,650	114,316	114,998	115,697	116,414	117,148	117,901	31,673
Inventories	285,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000
Contract assets and contract cost assets	-	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500
Infrastructure, Property, Plant & Equipment	269,003,000	288,057,024	313,437,031	318,163,282	319,571,980	332,164,341	350,612,101	359,516,160	358,962,967	356,729,592	354,378,922	352,048,758
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	6,000	35,837	20,109	5,059	2	2	2	2	2	2	2	2
Investments Accounted for using the equity method	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>269,296,000</b>	<b>288,585,242</b>	<b>313,930,833</b>	<b>318,642,842</b>	<b>320,047,133</b>	<b>333,640,159</b>	<b>352,088,601</b>	<b>360,993,359</b>	<b>360,440,883</b>	<b>358,208,242</b>	<b>355,858,326</b>	<b>353,441,933</b>
<b>TOTAL ASSETS</b>	<b>312,887,000</b>	<b>315,203,565</b>	<b>341,049,082</b>	<b>342,591,600</b>	<b>345,870,238</b>	<b>370,654,486</b>	<b>383,820,910</b>	<b>388,903,531</b>	<b>389,474,355</b>	<b>390,178,125</b>	<b>390,881,236</b>	<b>391,809,587</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	2,819,000	2,498,863	2,501,088	2,530,857	2,590,456	2,663,743	2,692,463	2,723,294	2,791,230	2,857,793	2,906,985	2,971,255
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,416,000	1,074,651	2,874,077	1,144,296	1,161,578	1,221,635	1,385,219	1,107,066	1,080,664	1,098,108	1,098,264	1,098,634
Lease liabilities	6,000	14,959	15,693	6,418	-	-	-	-	-	-	-	-
Borrowings	291,000	388,324	539,505	561,694	584,453	900,571	959,781	965,633	1,002,428	1,040,743	843,511	793,948
Employee benefit provisions	2,587,000	2,659,947	2,722,414	2,784,882	2,847,349	2,909,816	2,972,284	3,034,751	3,097,218	3,159,686	3,222,153	3,284,621
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>7,119,000</b>	<b>6,636,743</b>	<b>8,652,777</b>	<b>7,028,146</b>	<b>7,183,836</b>	<b>7,695,765</b>	<b>8,009,748</b>	<b>7,830,744</b>	<b>7,971,541</b>	<b>8,156,330</b>	<b>8,070,913</b>	<b>8,148,458</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	22,112	6,418	-	-	-	-	-	-	-	-	-
Borrowings	3,267,000	3,944,466	8,834,962	8,273,268	7,688,815	20,788,244	22,528,463	21,562,829	20,560,401	19,519,659	18,676,147	17,882,199
Employee benefit provisions	95,000	86,553	88,586	90,618	92,651	94,684	96,716	98,749	100,782	102,814	104,847	106,879
Other provisions	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>3,796,000</b>	<b>4,487,131</b>	<b>9,363,965</b>	<b>8,797,886</b>	<b>8,215,466</b>	<b>21,316,928</b>	<b>23,059,179</b>	<b>22,095,578</b>	<b>21,095,183</b>	<b>20,056,473</b>	<b>19,214,994</b>	<b>18,423,078</b>
<b>TOTAL LIABILITIES</b>	<b>10,915,000</b>	<b>11,123,874</b>	<b>18,016,742</b>	<b>15,826,033</b>	<b>15,399,302</b>	<b>29,012,693</b>	<b>31,068,927</b>	<b>29,926,322</b>	<b>29,066,723</b>	<b>28,212,803</b>	<b>27,285,907</b>	<b>26,571,537</b>
<b>Net Assets</b>	<b>301,972,000</b>	<b>304,079,690</b>	<b>323,032,339</b>	<b>326,765,567</b>	<b>330,470,936</b>	<b>341,641,793</b>	<b>352,751,983</b>	<b>358,977,210</b>	<b>360,407,632</b>	<b>361,965,322</b>	<b>363,595,330</b>	<b>365,238,050</b>
<b>EQUITY</b>												
Retained Earnings	190,069,000	192,176,690	211,129,339	214,862,567	218,567,936	229,738,793	240,848,983	247,074,208	248,504,632	250,062,322	251,692,330	253,335,050
Revaluation Reserves	111,903,000	111,903,000	111,903,000	111,903,000	111,903,000	111,903,000	111,903,000	111,903,000	111,903,000	111,903,000	111,903,000	111,903,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	301,972,000	304,079,690	323,032,339	326,765,567	330,470,936	341,641,793	352,751,983	358,977,208	360,407,632	361,965,322	363,595,330	365,238,050
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>301,972,000</b>	<b>304,079,690</b>	<b>323,032,339</b>	<b>326,765,567</b>	<b>330,470,936</b>	<b>341,641,793</b>	<b>352,751,983</b>	<b>358,977,208</b>	<b>360,407,632</b>	<b>361,965,322</b>	<b>363,595,330</b>	<b>365,238,050</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - CONSOLIDATED  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	8,853,000	10,521,157	12,069,969	12,486,364	12,923,523	13,262,297	13,611,114	13,758,531	14,095,090	14,463,199	14,841,124	15,229,134
User Charges & Fees	3,589,000	3,682,125	3,063,673	3,158,148	3,256,656	3,357,409	3,461,484	4,439,186	4,703,723	4,859,417	5,020,557	5,187,341
Investment & Interest Revenue Received	1,429,000	1,526,890	890,468	868,799	727,020	781,071	739,263	654,960	580,625	558,175	563,221	571,323
Grants & Contributions	19,327,000	11,168,476	27,437,079	9,613,884	11,026,146	18,489,919	19,045,971	14,219,876	9,638,856	9,888,198	9,846,701	9,850,187
Bonds & Deposits Received	23,000	-	-	-	-	-	-	-	-	-	-	-
Other	4,269,000	1,987,012	1,308,738	1,547,500	1,432,891	1,433,228	1,429,514	1,462,956	1,449,330	1,449,925	1,454,765	1,458,505
<b>Payments:</b>												
Employee Benefits & On-Costs	(8,713,000)	(9,680,835)	(9,961,139)	(10,247,069)	(10,501,842)	(10,760,336)	(11,025,324)	(11,507,779)	(11,790,336)	(12,079,957)	(12,376,818)	(12,681,101)
Materials & Contracts	(7,936,000)	(8,430,562)	(7,199,132)	(7,194,632)	(7,390,339)	(7,625,974)	(7,692,711)	(8,217,988)	(8,436,872)	(8,654,401)	(8,800,335)	(8,991,874)
Borrowing Costs	(45,000)	(197,474)	(178,315)	(420,670)	(392,281)	(369,411)	(761,611)	(806,360)	(770,855)	(734,070)	(695,745)	(660,459)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2,951,000)	(407,394)	(453,293)	(466,835)	(477,912)	(489,210)	(500,790)	(512,660)	(524,827)	(537,297)	(550,080)	(563,182)
<b>Net Cash provided (or used in) Operating Activities</b>	17,845,000	10,169,396	26,978,049	9,345,490	10,603,862	18,078,993	18,306,911	13,490,722	8,944,734	9,213,189	9,303,391	9,399,875
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	35,816,000	7,223,140	312,496	2,490,660	-	-	-	312,936	914,688	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	210,000	310,550	364,900	513,300	280,650	271,900	490,950	363,250	190,650	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	(32,553,000)	-	-	-	(17,198)	(581,524)	(629,432)	-	-	(108,070)	(495,099)	(762,985)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(18,354,000)	(26,104,794)	(32,440,486)	(11,991,525)	(8,532,274)	(19,766,386)	(25,901,147)	(16,712,756)	(7,153,936)	(5,355,480)	(5,311,934)	(5,407,587)
Purchase of Real Estate Assets	(124,000)	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	(14,000)	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	(1,000,000)	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	(15,019,000)	(18,571,104)	(31,763,090)	(8,987,565)	(8,268,822)	(21,076,010)	(26,039,629)	(16,036,570)	(6,048,598)	(5,463,550)	(5,807,033)	(6,170,572)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	1,800,000	-	5,430,000	-	-	14,000,000	2,700,000	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	(146,000)	774,790	(388,324)	(539,505)	(561,694)	(584,453)	(900,571)	(959,781)	(965,633)	(1,002,428)	(1,040,743)	(843,511)
Repayment of lease liabilities (principal repayments)	(5,000)	(14,082)	(14,959)	(15,693)	(6,418)	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	1,649,000	760,708	5,026,718	(555,198)	(568,112)	13,415,547	1,799,429	(959,781)	(965,633)	(1,002,428)	(1,040,743)	(843,511)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	4,475,000	(7,641,000)	241,676	(197,273)	1,766,928	10,418,530	(5,933,289)	(3,505,628)	1,930,502	2,747,212	2,455,615	2,385,792
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	3,716,000	8,191,000	550,000	791,676	594,403	2,361,331	12,779,861	6,846,572	3,340,944	5,271,446	8,018,658	10,474,273
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>8,191,000</b>	<b>550,000</b>	<b>791,676</b>	<b>594,403</b>	<b>2,361,331</b>	<b>12,779,861</b>	<b>6,846,572</b>	<b>3,340,944</b>	<b>5,271,446</b>	<b>8,018,658</b>	<b>10,474,273</b>	<b>12,860,065</b>
Cash & Cash Equivalents - end of the year	8,191,000	550,000	791,676	594,403	2,361,331	12,779,861	6,846,572	3,340,944	5,271,446	8,018,658	10,474,273	12,860,065
Investments - end of the year	29,300,000	22,076,860	21,764,364	19,273,704	19,290,902	19,872,426	20,501,858	20,188,922	19,274,234	19,382,304	19,877,403	20,640,388
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>37,491,000</b>	<b>22,626,860</b>	<b>22,556,040</b>	<b>19,868,107</b>	<b>21,652,233</b>	<b>32,652,287</b>	<b>27,348,430</b>	<b>23,529,865</b>	<b>24,545,680</b>	<b>27,400,962</b>	<b>30,351,676</b>	<b>33,500,452</b>
<b>Representing:</b>												
- External Restrictions	21,468,000	11,657,046	10,382,965	8,642,784	9,665,151	20,527,100	15,799,687	11,083,635	10,607,059	11,587,201	12,692,742	14,069,527
- Internal Restrictions	15,437,872	10,246,587	10,036,917	10,102,986	10,677,069	10,552,288	9,655,892	10,427,061	11,515,604	12,749,292	14,004,578	15,282,003
- Unrestricted	585,128	723,227	2,136,158	1,122,337	1,310,013	1,572,898	1,892,851	2,019,169	2,423,017	3,064,468	3,654,356	4,148,923
	<b>37,491,000</b>	<b>22,626,860</b>	<b>22,556,040</b>	<b>19,868,107</b>	<b>21,652,233</b>	<b>32,652,287</b>	<b>27,348,430</b>	<b>23,529,865</b>	<b>24,545,680</b>	<b>27,400,962</b>	<b>30,351,676</b>	<b>33,500,452</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**EQUITY STATEMENT - CONSOLIDATED**  
**Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	286,736,000	301,972,000	304,079,690	323,032,339	326,765,567	330,470,936	341,641,793	352,751,983	358,977,208	360,407,632	361,965,322	363,595,330
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	<b>286,736,000</b>	<b>301,972,000</b>	<b>304,079,690</b>	<b>323,032,339</b>	<b>326,765,567</b>	<b>330,470,936</b>	<b>341,641,793</b>	<b>352,751,983</b>	<b>358,977,208</b>	<b>360,407,632</b>	<b>361,965,322</b>	<b>363,595,330</b>
Net Operating Result for the Year	14,431,000	2,107,690	18,952,648	3,733,229	3,705,369	11,170,857	11,110,190	6,225,225	1,430,423	1,557,691	1,630,007	1,642,720
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	<b>14,431,000</b>	<b>2,107,690</b>	<b>18,952,648</b>	<b>3,733,229</b>	<b>3,705,369</b>	<b>11,170,857</b>	<b>11,110,190</b>	<b>6,225,225</b>	<b>1,430,423</b>	<b>1,557,691</b>	<b>1,630,007</b>	<b>1,642,720</b>
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	805,000	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other than equity instruments)	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>805,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>15,236,000</b>	<b>2,107,690</b>	<b>18,952,648</b>	<b>3,733,229</b>	<b>3,705,369</b>	<b>11,170,857</b>	<b>11,110,190</b>	<b>6,225,225</b>	<b>1,430,423</b>	<b>1,557,691</b>	<b>1,630,007</b>	<b>1,642,720</b>
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>301,972,000</b>	<b>304,079,690</b>	<b>323,032,339</b>	<b>326,765,567</b>	<b>330,470,936</b>	<b>341,641,793</b>	<b>352,751,983</b>	<b>358,977,208</b>	<b>360,407,632</b>	<b>361,965,322</b>	<b>363,595,330</b>	<b>365,238,050</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
INCOME STATEMENT - GENERAL FUND  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	6,494,000	7,958,932	9,261,392	9,550,025	9,788,332	10,032,596	10,282,966	10,539,596	10,802,641	11,072,263	11,348,625	11,631,896
User Charges & Fees	2,150,000	1,482,824	1,534,296	1,588,871	1,627,859	1,667,823	1,708,785	1,750,771	1,793,807	1,837,919	1,883,134	1,929,479
Other Revenues	2,155,000	1,215,553	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060
Grants & Contributions provided for Operating Purposes	12,549,000	3,498,287	9,435,664	9,573,021	9,712,683	9,855,147	9,151,594	9,299,843	9,451,072	9,607,176	9,608,576	9,611,890
Grants & Contributions provided for Capital Purposes	5,769,000	6,118,970	16,285,000	667,500	682,500	1,077,500	3,245,000	607,500	220,000	220,000	220,000	220,000
Interest & Investment Revenue	1,323,000	891,401	711,350	592,750	560,550	513,350	426,750	455,550	443,750	435,750	437,750	440,750
Other Income:												
Net Gains from the Disposal of Assets	-	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	251,000	233,318	242,022	245,171	248,396	251,701	255,088	258,557	262,112	265,755	269,487	273,311
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	30,691,000	21,490,785	38,749,284	23,496,898	23,899,880	24,677,678	26,349,742	24,191,377	24,252,943	24,718,422	25,047,131	25,386,886
Expenses from Continuing Operations												
Employee Benefits & On-Costs	8,025,000	9,124,869	9,273,925	9,544,252	9,776,284	10,014,116	10,257,894	10,507,766	10,763,886	11,026,408	11,295,493	11,571,306
Borrowing Costs	29,000	76,858	65,530	316,252	297,785	286,200	273,665	259,482	247,992	236,176	223,814	210,914
Materials & Contracts	6,219,000	5,511,002	5,183,357	5,158,123	5,289,473	5,479,408	5,462,089	5,577,588	5,735,974	5,883,987	5,948,533	6,077,517
Depreciation & Amortisation	5,498,000	5,665,259	5,598,149	5,630,528	5,654,181	5,683,372	5,718,232	5,753,717	5,789,837	5,826,605	5,864,033	5,902,134
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	72,000	6,120	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520
Other Expenses	383,000	415,433	454,326	467,176	478,205	489,510	501,098	512,976	525,150	537,629	550,420	563,530
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	599,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	(1,034,000)	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	19,791,000	20,799,542	20,581,807	21,122,852	21,502,448	21,959,126	22,219,498	22,618,049	23,069,359	23,517,324	23,888,813	24,331,921
Operating Result from Continuing Operations	10,900,000	691,243	18,167,478	2,374,047	2,397,432	2,718,551	4,130,244	1,573,328	1,183,584	1,201,098	1,158,318	1,054,965
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	10,900,000	691,243	18,167,478	2,374,047	2,397,432	2,718,551	4,130,244	1,573,328	1,183,584	1,201,098	1,158,318	1,054,965
Net Operating Result before Grants and Contributions provided for Capital Purposes	5,131,000	(5,427,727)	1,882,478	1,706,547	1,714,932	1,641,051	885,244	965,828	963,584	981,098	938,318	834,965



Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
BALANCE SHEET - GENERAL FUND  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	7,601,000	500,000	680,061	500,000	1,658,315	2,190,636	2,003,599	3,290,944	5,175,243	7,444,136	9,684,904	11,764,930
Investments	20,769,000	15,906,919	15,906,919	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588
Receivables	2,438,000	1,471,525	2,063,786	1,562,646	1,615,260	1,655,880	1,710,575	1,676,224	1,754,080	1,790,707	1,853,121	1,999,387
Inventories	575,000	441,472	415,225	413,204	423,726	438,941	437,553	446,806	459,494	471,351	476,521	486,854
Contract assets and contract cost assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other	12,000	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>32,395,000</b>	<b>19,319,916</b>	<b>20,065,991</b>	<b>17,565,438</b>	<b>18,786,889</b>	<b>19,375,044</b>	<b>19,241,316</b>	<b>20,503,561</b>	<b>22,478,404</b>	<b>24,795,782</b>	<b>27,104,134</b>	<b>29,340,759</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	2,000	100,436	102,635	103,122	103,525	103,937	104,360	104,793	105,237	105,692	106,159	19,637
Inventories	285,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	221,369,000	235,386,063	259,913,978	262,829,725	263,836,975	264,854,589	269,053,054	268,905,343	267,935,292	266,670,667	265,325,068	264,037,021
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	6,000	35,837	20,109	5,059	2	2	2	2	2	2	2	2
Investments Accounted for using the equity method	-	-	-	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>221,662,000</b>	<b>235,826,336</b>	<b>260,340,722</b>	<b>263,241,907</b>	<b>264,244,502</b>	<b>266,262,528</b>	<b>270,461,416</b>	<b>270,314,138</b>	<b>269,344,531</b>	<b>268,080,361</b>	<b>266,735,229</b>	<b>265,360,660</b>
<b>TOTAL ASSETS</b>	<b>254,057,000</b>	<b>255,146,252</b>	<b>280,406,713</b>	<b>280,807,345</b>	<b>283,031,391</b>	<b>285,637,572</b>	<b>289,702,732</b>	<b>290,817,699</b>	<b>291,822,936</b>	<b>292,876,143</b>	<b>293,839,363</b>	<b>294,701,419</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	2,713,000	2,385,620	2,383,221	2,408,191	2,462,798	2,530,894	2,554,217	2,607,334	2,670,548	2,732,201	2,776,285	2,835,244
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,416,000	1,074,651	2,874,077	1,144,296	1,161,578	1,221,635	1,385,219	1,107,066	1,080,664	1,098,108	1,098,264	1,098,634
Lease liabilities	6,000	14,959	15,693	6,418	-	-	-	-	-	-	-	-
Borrowings	94,000	183,585	317,410	303,358	305,023	316,492	297,823	279,661	291,487	303,838	316,739	252,133
Employee benefit provisions	2,587,000	2,659,947	2,722,414	2,784,882	2,847,349	2,909,816	2,972,284	3,034,751	3,097,218	3,159,686	3,222,153	3,284,621
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>6,816,000</b>	<b>6,318,761</b>	<b>8,312,816</b>	<b>6,647,143</b>	<b>6,776,748</b>	<b>6,978,838</b>	<b>7,209,543</b>	<b>7,028,811</b>	<b>7,139,918</b>	<b>7,293,832</b>	<b>7,413,441</b>	<b>7,470,632</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	22,112	6,418	-	-	-	-	-	-	-	-	-
Borrowings	400,000	1,281,583	6,394,173	6,090,816	5,785,793	5,469,301	5,171,478	4,891,817	4,600,330	4,296,492	3,979,753	3,727,620
Employee benefit provisions	95,000	86,553	88,586	90,618	92,651	94,684	96,716	98,749	100,782	102,814	104,847	106,879
Other provisions	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>929,000</b>	<b>1,824,248</b>	<b>6,923,177</b>	<b>6,615,434</b>	<b>6,312,444</b>	<b>5,997,985</b>	<b>5,702,194</b>	<b>5,424,566</b>	<b>5,135,112</b>	<b>4,833,306</b>	<b>4,518,600</b>	<b>4,268,499</b>
<b>TOTAL LIABILITIES</b>	<b>7,745,000</b>	<b>8,143,009</b>	<b>15,235,992</b>	<b>13,262,578</b>	<b>13,089,192</b>	<b>12,976,822</b>	<b>12,911,737</b>	<b>12,453,377</b>	<b>12,275,029</b>	<b>12,127,139</b>	<b>11,932,041</b>	<b>11,739,132</b>
<b>Net Assets</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>265,170,720</b>	<b>267,544,767</b>	<b>269,942,199</b>	<b>272,660,750</b>	<b>276,790,994</b>	<b>278,364,322</b>	<b>279,547,906</b>	<b>280,749,004</b>	<b>281,907,322</b>	<b>282,962,287</b>
<b>EQUITY</b>												
Retained Earnings	155,751,000	156,442,243	174,609,720	176,983,767	179,381,199	182,099,750	186,229,994	187,803,322	188,986,906	190,188,004	191,346,322	192,401,287
Revaluation Reserves	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	246,312,000	247,003,243	265,170,720	267,544,767	269,942,199	272,660,750	276,790,994	278,364,322	279,547,906	280,749,004	281,907,322	282,962,287
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>265,170,720</b>	<b>267,544,767</b>	<b>269,942,199</b>	<b>272,660,750</b>	<b>276,790,994</b>	<b>278,364,322</b>	<b>279,547,906</b>	<b>280,749,004</b>	<b>281,907,322</b>	<b>282,962,287</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - GENERAL FUND  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
Receipts:												
Rates & Annual Charges	-	7,782,366	9,236,916	9,544,601	9,783,853	10,028,006	10,278,261	10,534,773	10,797,698	11,067,196	11,343,432	11,626,573
User Charges & Fees	-	1,955,384	1,531,851	1,586,278	1,626,007	1,665,924	1,706,839	1,748,777	1,791,763	1,835,824	1,880,986	1,927,277
Investment & Interest Revenue Received	-	1,061,161	663,707	651,324	523,605	500,171	427,367	428,671	400,834	388,136	389,282	395,997
Grants & Contributions	-	9,558,329	27,165,815	8,851,304	10,409,063	10,980,880	12,527,971	9,683,953	9,620,856	9,870,198	9,828,701	9,832,187
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,583,012	1,308,738	1,547,500	1,432,891	1,433,228	1,429,514	1,462,956	1,449,330	1,449,925	1,454,765	1,458,505
Payments:												
Employee Benefits & On-Costs	-	(8,852,420)	(9,200,350)	(9,463,666)	(9,697,977)	(9,935,464)	(10,178,888)	(10,428,398)	(10,684,145)	(10,946,286)	(11,214,981)	(11,490,393)
Materials & Contracts	-	(5,948,241)	(5,220,413)	(5,158,817)	(5,268,782)	(5,450,506)	(5,461,958)	(5,558,916)	(5,711,270)	(5,860,660)	(5,936,750)	(6,056,699)
Borrowing Costs	-	(76,858)	(65,530)	(316,252)	(297,785)	(286,200)	(273,665)	(259,482)	(247,992)	(236,176)	(223,814)	(210,914)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(407,394)	(453,293)	(466,835)	(477,912)	(489,210)	(500,790)	(512,660)	(524,827)	(537,297)	(550,080)	(563,182)
<b>Net Cash provided (or used in) Operating Activities</b>	-	6,655,339	24,967,441	6,775,437	8,032,964	8,446,830	9,954,652	7,099,674	6,892,246	7,030,860	6,971,541	6,919,352
<b>Cash Flows from Investing Activities</b>												
Receipts:												
Sale of Investment Securities	-	4,862,081	-	1,817,330	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	310,550	364,900	513,300	280,650	271,900	490,950	363,250	190,650	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(19,886,057)	(30,383,736)	(8,953,025)	(6,845,524)	(6,881,386)	(10,316,147)	(5,877,756)	(4,918,936)	(4,470,480)	(4,426,934)	(4,522,587)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	(1,000,000)	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(14,713,426)	(30,018,836)	(6,622,395)	(6,564,874)	(7,609,486)	(9,825,197)	(5,514,506)	(4,728,286)	(4,470,480)	(4,426,934)	(4,522,587)
<b>Cash Flows from Financing Activities</b>												
Receipts:												
Proceeds from Borrowings & Advances	-	-	5,430,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	971,168	(183,585)	(317,410)	(303,358)	(305,023)	(316,492)	(297,823)	(279,661)	(291,487)	(303,838)	(316,739)
Repayment of lease liabilities (principal repayments)	-	(14,082)	(14,959)	(15,693)	(6,418)	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	957,086	5,231,456	(333,103)	(309,775)	(305,023)	(316,492)	(297,823)	(279,661)	(291,487)	(303,838)	(316,739)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(7,101,000)	180,061	(180,061)	1,158,315	532,321	(187,037)	1,287,345	1,884,299	2,268,893	2,240,769	2,080,026
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	7,601,000	500,000	680,061	500,000	1,658,315	2,190,636	2,003,599	3,290,944	5,175,243	7,444,136	9,684,904
<b>Cash &amp; Cash Equivalents - end of the year</b>	-	<b>500,000</b>	<b>680,061</b>	<b>500,000</b>	<b>1,658,315</b>	<b>2,190,636</b>	<b>2,003,599</b>	<b>3,290,944</b>	<b>5,175,243</b>	<b>7,444,136</b>	<b>9,684,904</b>	<b>11,764,930</b>
Cash & Cash Equivalents - end of the year	7,601,000	500,000	680,061	500,000	1,658,315	2,190,636	2,003,599	3,290,944	5,175,243	7,444,136	9,684,904	11,764,930
Investments - end of the year	20,769,000	15,906,919	15,906,919	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588	14,089,588
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>28,370,000</b>	<b>16,406,919</b>	<b>16,586,980</b>	<b>14,589,588</b>	<b>15,747,903</b>	<b>16,280,224</b>	<b>16,093,187</b>	<b>17,380,532</b>	<b>19,264,831</b>	<b>21,533,724</b>	<b>23,774,493</b>	<b>25,854,519</b>
<b>Representing:</b>												
- External Restrictions	12,347,000	5,437,105	4,413,905	3,364,265	3,760,821	4,155,038	4,544,444	4,934,302	5,326,210	5,719,964	6,115,559	6,423,593
- Internal Restrictions	15,437,872	10,246,587	10,036,917	10,102,986	10,677,069	10,552,288	9,655,892	10,427,061	11,515,604	12,749,292	14,004,578	15,282,003
- Unrestricted	585,128	723,227	2,136,158	1,122,337	1,310,013	1,572,898	1,892,851	2,019,169	2,423,017	3,064,468	3,654,356	4,148,923
	<b>28,370,000</b>	<b>16,406,919</b>	<b>16,586,980</b>	<b>14,589,588</b>	<b>15,747,903</b>	<b>16,280,224</b>	<b>16,093,187</b>	<b>17,380,532</b>	<b>19,264,831</b>	<b>21,533,724</b>	<b>23,774,493</b>	<b>25,854,519</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**EQUITY STATEMENT - GENERAL FUND**  
**Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	236,631,000	246,312,000	247,003,243	265,170,720	267,544,767	269,942,199	272,660,750	276,790,994	278,364,322	279,547,906	280,749,004	281,907,322
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	236,631,000	246,312,000	247,003,243	265,170,720	267,544,767	269,942,199	272,660,750	276,790,994	278,364,322	279,547,906	280,749,004	281,907,322
Net Operating Result for the Year	10,900,000	691,243	18,167,478	2,374,047	2,397,432	2,718,551	4,130,244	1,573,328	1,183,584	1,201,098	1,158,318	1,054,965
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	10,900,000	691,243	18,167,478	2,374,047	2,397,432	2,718,551	4,130,244	1,573,328	1,183,584	1,201,098	1,158,318	1,054,965
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	(1,219,000)	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other than equity instruments)	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	(1,219,000)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Comprehensive Income</b>	9,681,000	691,243	18,167,478	2,374,047	2,397,432	2,718,551	4,130,244	1,573,328	1,183,584	1,201,098	1,158,318	1,054,965
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>265,170,720</b>	<b>267,544,767</b>	<b>269,942,199</b>	<b>272,660,750</b>	<b>276,790,994</b>	<b>278,364,322</b>	<b>279,547,906</b>	<b>280,749,004</b>	<b>281,907,322</b>	<b>282,962,287</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**INCOME STATEMENT - WATER FUND**  
**Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
Revenue:												
Rates & Annual Charges	886,000	944,847	983,834	1,023,917	1,065,602	1,108,956	1,154,043	967,260	1,006,680	1,047,676	1,090,312	1,134,654
User Charges & Fees	1,454,000	1,257,692	1,328,244	1,380,947	1,434,858	1,490,893	1,549,135	2,598,523	2,701,000	2,807,539	2,918,302	3,033,458
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	247,000	149,651	235,875	461,750	235,875	6,760,000	5,760,000	4,510,000	10,000	10,000	10,000	10,000
Interest & Investment Revenue	338,000	298,923	211,269	185,586	170,869	331,600	194,000	122,700	126,000	126,000	126,000	126,000
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,925,000</b>	<b>2,651,113</b>	<b>2,759,222</b>	<b>3,052,199</b>	<b>2,907,204</b>	<b>9,691,448</b>	<b>8,657,177</b>	<b>8,198,484</b>	<b>3,843,680</b>	<b>3,991,215</b>	<b>4,144,615</b>	<b>4,304,111</b>
Expenses from Continuing Operations												
Employee Benefits & On-Costs	467,000	454,189	395,503	407,368	418,605	430,155	442,026	665,035	681,661	698,703	716,170	734,075
Borrowing Costs	-	-	-	-	-	-	416,728	488,218	477,357	466,167	454,638	442,758
Materials & Contracts	1,745,000	1,563,837	1,275,133	1,311,168	1,344,794	1,379,285	1,414,665	1,822,635	1,868,201	1,914,906	1,962,778	2,011,848
Depreciation & Amortisation	740,000	704,306	717,873	731,711	745,827	760,224	774,909	1,211,455	1,235,165	1,259,350	1,284,018	1,309,179
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	50,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	187,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>3,189,000</b>	<b>2,722,331</b>	<b>2,388,509</b>	<b>2,450,247</b>	<b>2,509,225</b>	<b>2,569,664</b>	<b>3,048,328</b>	<b>4,187,344</b>	<b>4,262,385</b>	<b>4,339,125</b>	<b>4,417,604</b>	<b>4,497,859</b>
<b>Operating Result from Continuing Operations</b>	<b>(264,000)</b>	<b>(71,219)</b>	<b>370,714</b>	<b>601,952</b>	<b>397,979</b>	<b>7,121,784</b>	<b>5,608,849</b>	<b>4,011,140</b>	<b>(418,705)</b>	<b>(347,910)</b>	<b>(272,989)</b>	<b>(193,748)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>(264,000)</b>	<b>(71,219)</b>	<b>370,714</b>	<b>601,952</b>	<b>397,979</b>	<b>7,121,784</b>	<b>5,608,849</b>	<b>4,011,140</b>	<b>(418,705)</b>	<b>(347,910)</b>	<b>(272,989)</b>	<b>(193,748)</b>
Net Operating Result before Grants and Contributions provided for Capital Purposes	(511,000)	(220,870)	134,839	140,202	162,104	361,784	(151,151)	(498,860)	(428,705)	(357,910)	(282,989)	(203,748)

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
BALANCE SHEET - WATER FUND  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	383,000	-	-	-	303,016	10,189,225	4,442,973	-	46,203	174,522	389,369	695,134
Investments	5,798,000	5,509,388	5,196,892	4,523,562	4,523,562	4,523,562	4,523,562	4,383,576	4,383,576	4,383,576	4,383,576	4,383,576
Receivables	632,000	451,572	460,469	443,403	452,434	568,424	526,176	566,468	587,610	610,615	635,347	662,234
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	115,000	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>6,928,000</b>	<b>6,018,460</b>	<b>5,714,861</b>	<b>5,024,465</b>	<b>5,336,512</b>	<b>15,338,711</b>	<b>9,550,211</b>	<b>5,007,544</b>	<b>5,074,890</b>	<b>5,226,213</b>	<b>5,465,791</b>	<b>5,798,444</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	87,000	44,929	9,988	347	347	347	347	347	347	347	347	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500
Infrastructure, Property, Plant & Equipment	24,738,000	25,568,136	26,282,013	27,588,802	27,679,725	38,804,501	52,614,592	60,788,136	59,937,971	59,063,621	58,164,604	57,240,425
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>24,825,000</b>	<b>25,670,565</b>	<b>26,349,500</b>	<b>27,646,649</b>	<b>27,737,572</b>	<b>38,862,348</b>	<b>52,672,439</b>	<b>60,845,983</b>	<b>59,995,818</b>	<b>59,121,468</b>	<b>58,222,451</b>	<b>57,297,925</b>
<b>TOTAL ASSETS</b>	<b>31,753,000</b>	<b>31,689,025</b>	<b>32,064,362</b>	<b>32,671,114</b>	<b>33,074,084</b>	<b>54,201,059</b>	<b>62,222,650</b>	<b>65,853,527</b>	<b>65,070,708</b>	<b>64,347,681</b>	<b>63,688,242</b>	<b>63,096,369</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	106,000	113,243	117,867	122,666	127,658	132,849	138,247	115,960	120,682	125,593	130,700	136,011
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	292,656	357,976	368,837	380,027	391,557	403,436	415,676
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>106,000</b>	<b>113,243</b>	<b>117,867</b>	<b>122,666</b>	<b>127,658</b>	<b>425,505</b>	<b>496,223</b>	<b>484,797</b>	<b>500,709</b>	<b>517,149</b>	<b>534,136</b>	<b>551,687</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	13,707,344	16,049,368	15,680,531	15,300,504	14,908,948	14,505,511	14,089,835
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,707,344</b>	<b>16,049,368</b>	<b>15,680,531</b>	<b>15,300,504</b>	<b>14,908,948</b>	<b>14,505,511</b>	<b>14,089,835</b>
<b>TOTAL LIABILITIES</b>	<b>106,000</b>	<b>113,243</b>	<b>117,867</b>	<b>122,666</b>	<b>127,658</b>	<b>14,132,849</b>	<b>16,545,591</b>	<b>16,165,328</b>	<b>15,801,213</b>	<b>15,426,097</b>	<b>15,039,647</b>	<b>14,641,522</b>
<b>Net Assets</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,548,447</b>	<b>32,946,426</b>	<b>40,068,211</b>	<b>45,677,059</b>	<b>49,688,199</b>	<b>49,269,495</b>	<b>48,921,584</b>	<b>48,648,595</b>	<b>48,454,847</b>
<b>EQUITY</b>												
Retained Earnings	17,469,000	17,397,781	17,768,495	18,370,447	18,768,426	25,890,211	31,499,059	35,510,199	35,091,495	34,743,584	34,470,595	34,276,847
Revaluation Reserves	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	31,647,000	31,575,781	31,946,495	32,548,447	32,946,426	40,068,211	45,677,059	49,688,199	49,269,495	48,921,584	48,648,595	48,454,847
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,548,447</b>	<b>32,946,426</b>	<b>40,068,211</b>	<b>45,677,059</b>	<b>49,688,199</b>	<b>49,269,495</b>	<b>48,921,584</b>	<b>48,648,595</b>	<b>48,454,847</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - WATER FUND  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	1,068,342	980,017	1,019,992	1,061,521	1,104,711	1,149,628	985,547	1,002,820	1,043,662	1,086,138	1,130,312
User Charges & Fees	-	1,249,769	1,319,778	1,374,622	1,428,389	1,484,168	1,542,145	2,472,597	2,688,703	2,794,755	2,905,011	3,019,639
Investment & Interest Revenue Received	-	373,652	212,413	192,395	167,734	231,765	253,045	167,704	125,729	124,698	123,834	122,924
Grants & Contributions	-	149,651	235,875	461,750	235,875	6,760,000	5,760,000	4,510,000	10,000	10,000	10,000	10,000
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(454,189)	(395,503)	(407,368)	(418,605)	(430,155)	(442,026)	(665,035)	(681,661)	(698,703)	(716,170)	(734,075)
Materials & Contracts	-	(1,564,619)	(1,275,173)	(1,311,163)	(1,344,789)	(1,379,280)	(1,414,660)	(1,822,578)	(1,868,194)	(1,914,899)	(1,962,772)	(2,011,841)
Borrowing Costs	-	-	-	-	-	-	(416,728)	(488,218)	(477,357)	(466,167)	(454,638)	(442,758)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	-	822,606	1,077,407	1,330,229	1,130,125	7,771,209	6,431,405	5,160,017	800,040	893,346	991,403	1,094,202
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	288,612	312,496	673,330	-	-	-	139,986	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	40,224	41,847	34,942	9,641	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,534,442)	(1,431,750)	(2,038,500)	(836,750)	(11,885,000)	(14,585,000)	(9,385,000)	(385,000)	(385,000)	(385,000)	(385,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(1,205,606)	(1,077,407)	(1,330,229)	(827,110)	(11,885,000)	(14,585,000)	(9,245,014)	(385,000)	(385,000)	(385,000)	(385,000)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	14,000,000	2,700,000	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	-	-	-	-	-	(292,656)	(357,976)	(368,837)	(380,027)	(391,557)	(403,436)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	14,000,000	2,407,344	(357,976)	(368,837)	(380,027)	(391,557)	(403,436)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(383,000)	(0)	0	303,016	9,886,209	(5,746,252)	(4,442,973)	46,203	128,319	214,847	305,766
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	383,000	-	(0)	0	303,016	10,189,225	4,442,973	-	46,203	174,522	389,369
<b>Cash &amp; Cash Equivalents - end of the year</b>	-	-	(0)	0	303,016	10,189,225	4,442,973	-	46,203	174,522	389,369	695,134
Cash & Cash Equivalents - end of the year	383,000	-	(0)	0	303,016	10,189,225	4,442,973	-	46,203	174,522	389,369	695,134
Investments - end of the year	5,798,000	5,509,388	5,196,892	4,523,562	4,523,562	4,523,562	4,523,562	4,383,576	4,383,576	4,383,576	4,383,576	4,383,576
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>6,181,000</b>	<b>5,509,388</b>	<b>5,196,892</b>	<b>4,523,562</b>	<b>4,826,578</b>	<b>14,712,787</b>	<b>8,966,535</b>	<b>4,383,576</b>	<b>4,429,779</b>	<b>4,558,098</b>	<b>4,772,945</b>	<b>5,078,711</b>
<b>Representing:</b>												
- External Restrictions	6,180,670	5,319,539	5,018,223	4,348,329	4,665,026	14,662,034	8,868,136	4,347,756	4,410,379	4,556,792	4,791,265	5,118,260
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	330	189,849	178,669	175,233	161,552	50,753	98,399	35,820	19,400	1,306	(18,320)	(39,549)
	<b>6,181,000</b>	<b>5,509,388</b>	<b>5,196,892</b>	<b>4,523,562</b>	<b>4,826,578</b>	<b>14,712,787</b>	<b>8,966,535</b>	<b>4,383,576</b>	<b>4,429,779</b>	<b>4,558,098</b>	<b>4,772,945</b>	<b>5,078,711</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**EQUITY STATEMENT - WATER FUND**  
**Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years		2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	30,741,000	31,647,000	31,575,781	31,946,495	32,548,447	32,946,426	40,068,211	45,677,059	49,688,199	49,269,495	48,921,584	48,648,595
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	<b>30,741,000</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,548,447</b>	<b>32,946,426</b>	<b>40,068,211</b>	<b>45,677,059</b>	<b>49,688,199</b>	<b>49,269,495</b>	<b>48,921,584</b>	<b>48,648,595</b>
Net Operating Result for the Year	(264,000)	(71,219)	370,714	601,952	397,979	7,121,784	5,608,849	4,011,140	(418,705)	(347,910)	(272,989)	(193,748)
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	<b>(264,000)</b>	<b>(71,219)</b>	<b>370,714</b>	<b>601,952</b>	<b>397,979</b>	<b>7,121,784</b>	<b>5,608,849</b>	<b>4,011,140</b>	<b>(418,705)</b>	<b>(347,910)</b>	<b>(272,989)</b>	<b>(193,748)</b>
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	1,170,000	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other than equity instruments)	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>1,170,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>906,000</b>	<b>(71,219)</b>	<b>370,714</b>	<b>601,952</b>	<b>397,979</b>	<b>7,121,784</b>	<b>5,608,849</b>	<b>4,011,140</b>	<b>(418,705)</b>	<b>(347,910)</b>	<b>(272,989)</b>	<b>(193,748)</b>
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,548,447</b>	<b>32,946,426</b>	<b>40,068,211</b>	<b>45,677,059</b>	<b>49,688,199</b>	<b>49,269,495</b>	<b>48,921,584</b>	<b>48,648,595</b>	<b>48,454,847</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
INCOME STATEMENT - SEWER FUND  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,560,000	1,670,110	1,861,951	1,927,687	2,081,592	2,134,037	2,187,794	2,242,894	2,299,372	2,357,261	2,416,598	2,477,418
User Charges & Fees	193,000	507,417	191,158	197,568	202,507	207,570	212,759	218,078	223,530	229,119	234,847	240,718
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	3,494,000	1,154,077	8,000	308,000	383,000	758,000	758,000	8,000	8,000	8,000	8,000	8,000
Interest & Investment Revenue	116,000	51,500	25,019	26,551	39,027	55,060	65,060	53,060	45,060	50,060	55,060	60,060
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	5,363,000	3,383,105	2,086,128	2,459,806	2,706,127	3,154,667	3,223,613	2,522,032	2,575,962	2,644,440	2,714,505	2,786,196
Expenses from Continuing Operations												
Employee Benefits & On-Costs	377,000	374,227	365,286	376,035	385,261	394,717	404,410	414,346	424,529	434,967	445,667	456,633
Borrowing Costs	37,000	126,039	116,054	105,604	94,664	83,211	71,218	58,659	45,506	31,727	17,293	6,787
Materials & Contracts	742,000	917,702	703,546	724,652	776,769	796,188	816,092	836,495	857,407	878,842	900,813	923,334
Depreciation & Amortisation	402,000	477,470	486,784	496,285	539,475	550,030	560,795	571,776	582,976	594,400	606,053	617,939
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	10,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,568,000	1,895,438	1,671,671	1,702,576	1,796,169	1,824,146	1,852,516	1,881,275	1,910,418	1,939,937	1,969,826	2,004,693
Operating Result from Continuing Operations	3,795,000	1,487,666	414,457	757,230	909,958	1,330,522	1,371,097	640,757	665,544	704,503	744,679	781,503
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	3,795,000	1,487,666	414,457	757,230	909,958	1,330,522	1,371,097	640,757	665,544	704,503	744,679	781,503
Net Operating Result before Grants and Contributions provided for Capital Purposes	301,000	333,589	406,457	449,230	526,958	572,522	613,097	632,757	657,544	696,503	736,679	773,503



**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**BALANCE SHEET - SEWER FUND**  
**Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)**

	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	207,000	50,000	111,615	94,403	400,000	400,000	400,000	50,000	50,000	400,000	400,000	400,000
Investments	2,733,000	660,554	660,554	660,554	677,752	1,259,275	1,888,707	1,715,757	801,069	909,139	1,404,238	2,167,223
Receivables	943,000	186,241	175,169	188,539	196,952	216,297	227,075	208,310	204,109	213,749	223,747	236,575
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>4,308,000</b>	<b>1,321,794</b>	<b>1,372,337</b>	<b>1,368,495</b>	<b>1,699,704</b>	<b>2,300,572</b>	<b>2,940,782</b>	<b>2,399,067</b>	<b>1,480,179</b>	<b>1,947,888</b>	<b>2,452,985</b>	<b>3,228,798</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	30,445	9,558	9,878	10,125	10,379	10,638	10,904	11,177	11,456	11,742	12,036
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	22,896,000	27,102,825	27,241,040	27,744,756	28,055,280	28,505,251	28,944,456	29,822,680	31,089,704	30,995,304	30,889,251	30,771,312
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>22,896,000</b>	<b>27,133,270</b>	<b>27,250,598</b>	<b>27,754,634</b>	<b>28,065,406</b>	<b>28,515,629</b>	<b>28,955,094</b>	<b>29,833,584</b>	<b>31,100,881</b>	<b>31,006,760</b>	<b>30,900,993</b>	<b>30,783,348</b>
<b>TOTAL ASSETS</b>	<b>27,204,000</b>	<b>28,455,064</b>	<b>28,622,935</b>	<b>29,123,129</b>	<b>29,765,110</b>	<b>30,816,201</b>	<b>31,895,876</b>	<b>32,232,651</b>	<b>32,581,059</b>	<b>32,954,648</b>	<b>33,353,978</b>	<b>34,012,146</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	237,000	246,586	257,036	267,977	279,430	291,423	303,982	317,136	330,914	345,348	123,336	126,486
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>237,000</b>	<b>246,586</b>	<b>257,036</b>	<b>267,977</b>	<b>279,430</b>	<b>291,423</b>	<b>303,982</b>	<b>317,136</b>	<b>330,914</b>	<b>345,348</b>	<b>123,336</b>	<b>126,486</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,954,000	2,707,812	2,450,776	2,182,799	1,903,369	1,611,946	1,307,964	990,828	659,914	314,566	191,230	64,744
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>2,954,000</b>	<b>2,707,812</b>	<b>2,450,776</b>	<b>2,182,799</b>	<b>1,903,369</b>	<b>1,611,946</b>	<b>1,307,964</b>	<b>990,828</b>	<b>659,914</b>	<b>314,566</b>	<b>191,230</b>	<b>64,744</b>
<b>TOTAL LIABILITIES</b>	<b>3,191,000</b>	<b>2,954,398</b>	<b>2,707,812</b>	<b>2,450,776</b>	<b>2,182,799</b>	<b>1,903,369</b>	<b>1,611,946</b>	<b>1,307,964</b>	<b>990,828</b>	<b>659,914</b>	<b>314,566</b>	<b>191,230</b>
<b>Net Assets</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,915,123</b>	<b>26,672,353</b>	<b>27,582,311</b>	<b>28,912,832</b>	<b>30,283,930</b>	<b>30,924,687</b>	<b>31,590,231</b>	<b>32,294,734</b>	<b>33,039,412</b>	<b>33,820,916</b>
<b>EQUITY</b>												
Retained Earnings	16,849,000	18,336,666	18,751,123	19,508,353	20,418,311	21,748,832	23,119,930	23,760,687	24,426,231	25,130,734	25,875,412	26,656,916
Revaluation Reserves	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	24,013,000	25,500,666	25,915,123	26,672,353	27,582,311	28,912,832	30,283,930	30,924,687	31,590,231	32,294,734	33,039,412	33,820,916
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,915,123</b>	<b>26,672,353</b>	<b>27,582,311</b>	<b>28,912,832</b>	<b>30,283,930</b>	<b>30,924,687</b>	<b>31,590,231</b>	<b>32,294,734</b>	<b>33,039,412</b>	<b>33,820,916</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - SEWER FUND  
Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	1,670,450	1,853,036	1,921,770	2,078,149	2,129,580	2,183,224	2,238,210	2,294,571	2,352,341	2,411,554	2,472,249
User Charges & Fees	-	476,972	212,045	197,248	202,260	207,317	212,500	217,812	223,258	228,839	234,560	240,424
Investment & Interest Revenue Received	-	97,500	17,617	26,267	35,849	49,135	58,851	58,585	54,061	45,341	50,105	52,402
Grants & Contributions	-	1,460,497	35,389	300,831	381,208	749,038	758,000	25,924	8,000	8,000	8,000	8,000
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	404,000	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(374,227)	(365,286)	(376,035)	(385,261)	(394,717)	(404,410)	(414,346)	(424,529)	(434,967)	(445,667)	(456,633)
Materials & Contracts	-	(917,702)	(703,546)	(724,652)	(776,769)	(796,188)	(816,092)	(836,495)	(857,407)	(878,842)	(900,813)	(923,334)
Borrowing Costs	-	(126,039)	(116,054)	(105,604)	(94,664)	(83,211)	(71,218)	(58,659)	(45,506)	(31,727)	(17,293)	(6,787)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	-	2,691,451	933,200	1,239,824	1,440,772	1,860,954	1,920,855	1,231,032	1,252,448	1,288,984	1,340,447	1,386,321
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	2,072,446	-	-	-	-	-	172,950	914,688	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	(17,198)	(581,524)	(629,432)	-	-	(108,070)	(495,099)	(762,985)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(4,684,295)	(625,000)	(1,000,000)	(850,000)	(1,000,000)	(1,000,000)	(1,450,000)	(1,850,000)	(500,000)	(500,000)	(500,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(2,611,849)	(625,000)	(1,000,000)	(867,198)	(1,581,524)	(1,629,432)	(1,277,050)	(935,312)	(608,070)	(995,099)	(1,262,985)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	(236,602)	(246,586)	(257,036)	(267,977)	(279,430)	(291,423)	(303,982)	(317,136)	(330,914)	(345,348)	(123,336)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	(236,602)	(246,586)	(257,036)	(267,977)	(279,430)	(291,423)	(303,982)	(317,136)	(330,914)	(345,348)	(123,336)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(157,000)	61,615	(17,212)	305,597	0	-	(350,000)	-	350,000	-	(0)
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	207,000	50,000	111,615	94,403	400,000	400,000	400,000	50,000	50,000	400,000	400,000
<b>Cash &amp; Cash Equivalents - end of the year</b>	-	<b>50,000</b>	<b>111,615</b>	<b>94,403</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>50,000</b>	<b>50,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
Cash & Cash Equivalents - end of the year	207,000	50,000	111,615	94,403	400,000	400,000	400,000	50,000	50,000	400,000	400,000	400,000
Investments - end of the year	2,733,000	660,554	660,554	660,554	677,752	1,259,275	1,888,707	1,715,757	801,069	909,139	1,404,238	2,167,223
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>2,940,000</b>	<b>710,554</b>	<b>772,168</b>	<b>754,956</b>	<b>1,077,752</b>	<b>1,659,275</b>	<b>2,288,707</b>	<b>1,765,757</b>	<b>851,069</b>	<b>1,309,139</b>	<b>1,804,238</b>	<b>2,567,223</b>
<b>Representing:</b>												
- External Restrictions	2,939,478	315,725	345,380	341,859	673,315	1,274,436	1,914,905	1,373,456	454,840	922,829	1,428,213	2,204,319
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	522	394,829	426,788	413,097	404,437	384,840	373,802	392,301	396,229	386,310	376,025	362,904
	<b>2,940,000</b>	<b>710,554</b>	<b>772,168</b>	<b>754,956</b>	<b>1,077,752</b>	<b>1,659,275</b>	<b>2,288,707</b>	<b>1,765,757</b>	<b>851,069</b>	<b>1,309,139</b>	<b>1,804,238</b>	<b>2,567,223</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**EQUITY STATEMENT - SEWER FUND**  
**Scenario: 2025/26 Incl. Special Variation (Yr1, Yr2)**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	19,364,000	24,013,000	25,500,666	25,915,123	26,672,353	27,582,311	28,912,832	30,283,930	30,924,687	31,590,231	32,294,734	33,039,412
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	<b>19,364,000</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,915,123</b>	<b>26,672,353</b>	<b>27,582,311</b>	<b>28,912,832</b>	<b>30,283,930</b>	<b>30,924,687</b>	<b>31,590,231</b>	<b>32,294,734</b>	<b>33,039,412</b>
Net Operating Result for the Year	3,795,000	1,487,666	414,457	757,230	909,958	1,330,522	1,371,097	640,757	665,544	704,503	744,679	781,503
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	<b>3,795,000</b>	<b>1,487,666</b>	<b>414,457</b>	<b>757,230</b>	<b>909,958</b>	<b>1,330,522</b>	<b>1,371,097</b>	<b>640,757</b>	<b>665,544</b>	<b>704,503</b>	<b>744,679</b>	<b>781,503</b>
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	854,000	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other than equity instruments)	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>854,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>4,649,000</b>	<b>1,487,666</b>	<b>414,457</b>	<b>757,230</b>	<b>909,958</b>	<b>1,330,522</b>	<b>1,371,097</b>	<b>640,757</b>	<b>665,544</b>	<b>704,503</b>	<b>744,679</b>	<b>781,503</b>
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,915,123</b>	<b>26,672,353</b>	<b>27,582,311</b>	<b>28,912,832</b>	<b>30,283,930</b>	<b>30,924,687</b>	<b>31,590,231</b>	<b>32,294,734</b>	<b>33,039,412</b>	<b>33,820,916</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**INCOME STATEMENT - GENERAL FUND**  
**Scenario: 2025/26 Optimistic Incl. SV and 3.5% FA Grant**

	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	6,494,000	7,958,932	9,261,392	9,550,025	9,788,332	10,032,596	10,282,966	10,539,596	10,802,641	11,072,263	11,348,625	11,631,896
User Charges & Fees	2,150,000	1,482,824	1,534,296	1,588,871	1,627,859	1,667,823	1,708,785	1,750,771	1,793,807	1,837,919	1,883,134	1,929,479
Other Revenues	2,155,000	1,215,553	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060
Grants & Contributions provided for Operating Purposes	12,549,000	3,498,287	9,533,811	9,673,131	9,814,795	9,959,301	9,257,831	9,408,205	9,561,601	9,719,915	9,721,315	9,724,629
Grants & Contributions provided for Capital Purposes	5,769,000	6,118,970	16,285,000	667,500	682,500	1,077,500	3,245,000	607,500	220,000	220,000	220,000	220,000
Interest & Investment Revenue	1,323,000	891,401	711,350	592,750	560,550	513,350	426,750	455,550	443,750	435,750	437,750	440,750
<b>Other Income:</b>												
Net Gains from the Disposal of Assets	-	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	251,000	233,318	242,022	245,171	248,396	251,701	255,088	258,557	262,112	265,755	269,487	273,311
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>30,691,000</b>	<b>21,490,785</b>	<b>38,847,431</b>	<b>23,597,008</b>	<b>24,001,992</b>	<b>24,781,831</b>	<b>26,455,979</b>	<b>24,299,739</b>	<b>24,363,472</b>	<b>24,831,162</b>	<b>25,159,871</b>	<b>25,499,625</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	8,025,000	9,124,869	9,273,925	9,544,252	9,776,284	10,014,116	10,257,894	10,507,766	10,763,886	11,026,408	11,295,493	11,571,306
Borrowing Costs	29,000	76,858	65,530	316,252	297,785	286,200	273,665	259,482	247,992	236,176	223,814	210,914
Materials & Contracts	6,219,000	5,511,002	5,183,357	5,158,123	5,289,473	5,479,408	5,462,089	5,577,588	5,735,974	5,883,987	5,948,533	6,077,517
Depreciation & Amortisation	5,498,000	5,665,259	5,598,149	5,630,528	5,654,181	5,683,372	5,718,232	5,753,717	5,789,837	5,826,605	5,864,033	5,902,134
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	72,000	6,120	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520
Other Expenses	383,000	415,433	454,326	467,176	478,205	489,510	501,098	512,976	525,150	537,629	550,420	563,530
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	599,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	(1,034,000)	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>19,791,000</b>	<b>20,799,542</b>	<b>20,581,807</b>	<b>21,122,852</b>	<b>21,502,448</b>	<b>21,959,126</b>	<b>22,219,498</b>	<b>22,618,049</b>	<b>23,069,359</b>	<b>23,517,324</b>	<b>23,888,813</b>	<b>24,331,921</b>
<b>Operating Result from Continuing Operations</b>	<b>10,900,000</b>	<b>691,243</b>	<b>18,265,624</b>	<b>2,474,156</b>	<b>2,499,543</b>	<b>2,822,705</b>	<b>4,236,481</b>	<b>1,681,690</b>	<b>1,294,113</b>	<b>1,313,837</b>	<b>1,271,057</b>	<b>1,167,705</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>10,900,000</b>	<b>691,243</b>	<b>18,265,624</b>	<b>2,474,156</b>	<b>2,499,543</b>	<b>2,822,705</b>	<b>4,236,481</b>	<b>1,681,690</b>	<b>1,294,113</b>	<b>1,313,837</b>	<b>1,271,057</b>	<b>1,167,705</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>5,131,000</b>	<b>(5,427,727)</b>	<b>1,980,624</b>	<b>1,806,656</b>	<b>1,817,043</b>	<b>1,745,205</b>	<b>991,481</b>	<b>1,074,190</b>	<b>1,074,113</b>	<b>1,093,837</b>	<b>1,051,057</b>	<b>947,705</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
BALANCE SHEET - GENERAL FUND  
Scenario: 2025/26 Optimistic Incl. SV and 3.5% FA Grant

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	7,601,000	500,000	784,088	500,000	1,758,583	3,373,180	3,290,864	4,684,608	6,677,111	9,057,048	11,408,340	13,598,895
Investments	20,769,000	15,906,919	15,906,919	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981
Receivables	2,438,000	1,471,525	2,068,874	1,569,697	1,624,377	1,687,103	1,743,548	1,711,396	1,791,820	1,830,389	1,895,019	2,043,495
Inventories	575,000	441,472	415,225	413,204	423,726	438,941	437,553	446,806	459,494	471,351	476,521	486,854
Contract assets and contract cost assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other	12,000	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>32,395,000</b>	<b>19,319,916</b>	<b>20,175,104</b>	<b>17,774,881</b>	<b>19,098,666</b>	<b>20,791,205</b>	<b>20,763,945</b>	<b>22,134,790</b>	<b>24,220,404</b>	<b>26,650,768</b>	<b>29,071,860</b>	<b>31,421,225</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	2,000	100,436	102,635	103,122	103,525	103,937	104,360	104,793	105,237	105,692	106,159	19,637
Inventories	285,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	221,369,000	235,386,063	259,913,978	262,829,725	263,836,975	264,854,589	269,053,054	268,905,343	267,935,292	266,670,667	265,325,068	264,037,021
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	6,000	35,837	20,109	5,059	2	2	2	2	2	2	2	2
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>221,662,000</b>	<b>235,826,336</b>	<b>260,340,722</b>	<b>263,241,907</b>	<b>264,244,502</b>	<b>265,262,528</b>	<b>269,461,416</b>	<b>269,314,138</b>	<b>268,344,531</b>	<b>267,080,361</b>	<b>265,735,229</b>	<b>264,360,660</b>
<b>TOTAL ASSETS</b>	<b>254,057,000</b>	<b>255,146,252</b>	<b>280,515,826</b>	<b>281,016,787</b>	<b>283,343,168</b>	<b>286,053,733</b>	<b>290,225,361</b>	<b>291,448,928</b>	<b>292,564,935</b>	<b>293,731,130</b>	<b>294,807,089</b>	<b>295,781,885</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	2,713,000	2,385,620	2,383,221	2,408,191	2,462,798	2,530,894	2,554,217	2,607,334	2,670,548	2,732,201	2,776,285	2,835,244
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,416,000	1,074,651	2,885,044	1,155,482	1,172,988	1,233,273	1,397,090	1,119,174	1,093,015	1,110,705	1,110,862	1,111,232
Lease liabilities	6,000	14,959	15,693	6,418	-	-	-	-	-	-	-	-
Borrowings	94,000	183,585	317,410	303,358	305,023	316,492	297,823	279,661	291,487	303,838	316,739	252,133
Employee benefit provisions	2,587,000	2,659,947	2,722,414	2,784,882	2,847,349	2,909,816	2,972,284	3,034,751	3,097,218	3,159,686	3,222,153	3,284,621
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>6,816,000</b>	<b>6,318,761</b>	<b>8,323,783</b>	<b>6,658,330</b>	<b>6,788,158</b>	<b>6,990,476</b>	<b>7,221,414</b>	<b>7,040,920</b>	<b>7,152,268</b>	<b>7,306,430</b>	<b>7,426,039</b>	<b>7,483,230</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	22,112	6,418	-	-	-	-	-	-	-	-	-
Borrowings	400,000	1,281,583	6,394,173	6,090,816	5,785,793	5,469,301	5,171,478	4,891,817	4,600,330	4,296,492	3,979,753	3,727,620
Employee benefit provisions	95,000	86,553	88,586	90,618	92,651	94,684	96,716	98,749	100,782	102,814	104,847	106,879
Other provisions	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>929,000</b>	<b>1,824,248</b>	<b>6,923,177</b>	<b>6,615,434</b>	<b>6,312,444</b>	<b>5,997,985</b>	<b>5,702,194</b>	<b>5,424,566</b>	<b>5,135,112</b>	<b>4,833,306</b>	<b>4,518,600</b>	<b>4,268,499</b>
<b>TOTAL LIABILITIES</b>	<b>7,745,000</b>	<b>8,143,009</b>	<b>15,246,959</b>	<b>13,273,764</b>	<b>13,100,602</b>	<b>12,988,461</b>	<b>12,923,608</b>	<b>12,465,486</b>	<b>12,287,380</b>	<b>12,139,736</b>	<b>11,944,639</b>	<b>11,751,730</b>
<b>Net Assets</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>265,268,867</b>	<b>267,743,023</b>	<b>270,242,566</b>	<b>273,065,272</b>	<b>277,301,752</b>	<b>278,983,442</b>	<b>280,277,555</b>	<b>281,591,393</b>	<b>282,862,450</b>	<b>284,030,155</b>
<b>EQUITY</b>												
Retained Earnings	155,751,000	156,442,243	174,707,867	177,182,023	179,681,566	182,504,272	186,740,752	188,422,442	189,716,555	191,030,393	192,301,450	193,469,155
Revaluation Reserves	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	246,312,000	247,003,243	265,268,867	267,743,023	270,242,566	273,065,272	277,301,752	278,983,442	280,277,555	281,591,393	282,862,450	284,030,155
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>265,268,867</b>	<b>267,743,023</b>	<b>270,242,566</b>	<b>273,065,272</b>	<b>277,301,752</b>	<b>278,983,442</b>	<b>280,277,555</b>	<b>281,591,393</b>	<b>282,862,450</b>	<b>284,030,155</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - GENERAL FUND  
Scenario: 2025/26 Optimistic Incl. SV and 3.5% FA Grant

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	7,782,366	9,236,916	9,544,601	9,783,853	10,028,006	10,278,261	10,534,773	10,797,698	11,067,196	11,343,432	11,626,573
User Charges & Fees	-	1,955,384	1,531,851	1,586,278	1,626,007	1,665,924	1,706,839	1,748,777	1,791,763	1,835,824	1,880,986	1,927,277
Investment & Interest Revenue Received	-	1,061,161	661,525	649,419	521,598	478,124	425,680	426,534	398,662	385,928	387,066	393,786
Grants & Contributions	-	9,558,329	27,272,769	8,951,589	10,511,354	11,085,218	12,634,395	9,792,505	9,731,247	9,983,467	9,941,441	9,944,926
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,583,012	1,307,992	1,547,485	1,432,876	1,433,213	1,429,498	1,462,940	1,449,313	1,449,908	1,454,765	1,458,505
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(8,852,420)	(9,200,350)	(9,463,666)	(9,697,977)	(9,935,464)	(10,178,888)	(10,428,398)	(10,684,145)	(10,946,286)	(11,214,981)	(11,490,393)
Materials & Contracts	-	(5,948,241)	(5,220,413)	(5,158,817)	(5,268,782)	(5,450,506)	(5,461,958)	(5,558,916)	(5,711,270)	(5,860,660)	(5,936,750)	(6,056,699)
Borrowing Costs	-	(76,858)	(65,530)	(316,252)	(297,785)	(286,200)	(273,665)	(259,482)	(247,992)	(236,176)	(223,814)	(210,914)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(407,394)	(453,293)	(466,835)	(477,912)	(489,210)	(500,790)	(512,660)	(524,827)	(537,297)	(550,080)	(563,182)
<b>Net Cash provided (or used in) Operating Activities</b>	-	6,655,339	25,071,467	6,873,802	8,133,233	8,529,105	10,059,372	7,206,073	7,000,450	7,141,904	7,082,065	7,029,881
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	4,862,081	-	1,614,938	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	310,550	364,900	513,300	280,650	271,900	490,950	363,250	190,650	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(19,886,057)	(30,383,736)	(8,953,025)	(6,845,524)	(6,881,386)	(10,316,147)	(5,877,756)	(4,918,936)	(4,470,480)	(4,426,934)	(4,522,587)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(14,713,426)	(30,018,836)	(6,824,787)	(6,564,874)	(6,609,486)	(9,825,197)	(5,514,506)	(4,728,286)	(4,470,480)	(4,426,934)	(4,522,587)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	5,430,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	971,168	(183,585)	(317,410)	(303,358)	(305,023)	(316,492)	(297,823)	(279,661)	(291,487)	(303,838)	(316,739)
Repayment of lease liabilities (principal repayments)	-	(14,082)	(14,959)	(15,693)	(6,418)	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	957,086	5,231,456	(333,103)	(309,775)	(305,023)	(316,492)	(297,823)	(279,661)	(291,487)	(303,838)	(316,739)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(7,101,000)	284,088	(284,088)	1,258,583	1,614,597	(82,316)	1,393,744	1,992,503	2,379,937	2,351,292	2,190,555
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	7,601,000	500,000	784,088	500,000	1,758,583	3,373,180	3,290,864	4,684,608	6,677,111	9,057,048	11,408,340
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>7,601,000</b>	<b>500,000</b>	<b>784,088</b>	<b>500,000</b>	<b>1,758,583</b>	<b>3,373,180</b>	<b>3,290,864</b>	<b>4,684,608</b>	<b>6,677,111</b>	<b>9,057,048</b>	<b>11,408,340</b>	<b>13,598,895</b>
Cash & Cash Equivalents - end of the year	7,601,000	500,000	784,088	500,000	1,758,583	3,373,180	3,290,864	4,684,608	6,677,111	9,057,048	11,408,340	13,598,895
Investments - end of the year	20,769,000	15,906,919	15,906,919	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981	14,291,981
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>28,370,000</b>	<b>16,406,919</b>	<b>16,691,006</b>	<b>14,791,981</b>	<b>16,050,564</b>	<b>17,665,161</b>	<b>17,582,844</b>	<b>18,976,588</b>	<b>20,969,091</b>	<b>23,349,029</b>	<b>25,700,321</b>	<b>27,890,876</b>
<b>Representing:</b>												
- External Restrictions	12,347,000	5,437,105	4,413,905	3,364,265	3,760,821	4,155,038	4,544,444	4,934,302	5,326,210	5,719,964	6,115,559	6,423,593
- Internal Restrictitons	15,437,872	10,246,587	10,308,557	10,656,645	11,511,815	12,680,188	12,078,792	13,288,965	14,955,318	16,927,758	18,932,040	20,858,127
- Unrestricted	585,128	723,227	1,968,544	771,071	777,928	829,935	959,608	753,321	687,563	701,307	652,722	609,156
	<b>28,370,000</b>	<b>16,406,919</b>	<b>16,691,006</b>	<b>14,791,981</b>	<b>16,050,564</b>	<b>17,665,161</b>	<b>17,582,844</b>	<b>18,976,588</b>	<b>20,969,091</b>	<b>23,349,029</b>	<b>25,700,321</b>	<b>27,890,876</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**EQUITY STATEMENT - GENERAL FUND**  
**Scenario: 2025/26 Optimistic Incl. SV and 3.5% FA Grant**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	236,631,000	246,312,000	247,003,243	265,268,867	267,743,023	270,242,566	273,065,272	277,301,752	278,983,442	280,277,555	281,591,393	282,862,450
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	<b>236,631,000</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>265,268,867</b>	<b>267,743,023</b>	<b>270,242,566</b>	<b>273,065,272</b>	<b>277,301,752</b>	<b>278,983,442</b>	<b>280,277,555</b>	<b>281,591,393</b>	<b>282,862,450</b>
Net Operating Result for the Year	10,900,000	691,243	18,265,624	2,474,156	2,499,543	2,822,705	4,236,481	1,681,690	1,294,113	1,313,837	1,271,057	1,167,705
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	<b>10,900,000</b>	<b>691,243</b>	<b>18,265,624</b>	<b>2,474,156</b>	<b>2,499,543</b>	<b>2,822,705</b>	<b>4,236,481</b>	<b>1,681,690</b>	<b>1,294,113</b>	<b>1,313,837</b>	<b>1,271,057</b>	<b>1,167,705</b>
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	(1,219,000)	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other t	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>(1,219,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>9,681,000</b>	<b>691,243</b>	<b>18,265,624</b>	<b>2,474,156</b>	<b>2,499,543</b>	<b>2,822,705</b>	<b>4,236,481</b>	<b>1,681,690</b>	<b>1,294,113</b>	<b>1,313,837</b>	<b>1,271,057</b>	<b>1,167,705</b>
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>265,268,867</b>	<b>267,743,023</b>	<b>270,242,566</b>	<b>273,065,272</b>	<b>277,301,752</b>	<b>278,983,442</b>	<b>280,277,555</b>	<b>281,591,393</b>	<b>282,862,450</b>	<b>284,030,155</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**INCOME STATEMENT - WATER FUND**  
**Scenario: 2025-26 Optimistic \$32m 75% Grant 25% Loan**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	886,000	944,847	983,834	1,033,937	1,086,545	1,141,784	1,199,784	1,027,012	1,079,274	1,134,149	1,191,767	1,252,267
User Charges & Fees	1,454,000	1,257,692	1,328,244	1,390,843	1,453,806	1,519,753	1,588,830	2,650,039	2,770,865	2,897,442	3,030,047	3,168,977
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	247,000	149,651	235,875	461,750	235,875	8,635,000	8,635,000	6,760,000	10,000	10,000	10,000	10,000
Interest & Investment Revenue	338,000	298,923	211,269	185,586	170,869	331,600	194,000	122,700	126,000	126,000	126,000	126,000
<b>Other Income:</b>												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,925,000</b>	<b>2,651,113</b>	<b>2,759,222</b>	<b>3,072,116</b>	<b>2,947,096</b>	<b>11,628,137</b>	<b>11,617,614</b>	<b>10,559,751</b>	<b>3,986,139</b>	<b>4,167,590</b>	<b>4,357,815</b>	<b>4,557,244</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	467,000	454,189	395,503	407,368	418,605	430,155	442,026	665,035	681,661	698,703	716,170	734,075
Borrowing Costs	-	-	-	-	-	-	238,130	313,426	306,486	299,335	291,968	284,377
Materials & Contracts	1,745,000	1,563,837	1,275,133	1,311,168	1,344,794	1,379,285	1,414,665	1,822,635	1,868,201	1,914,906	1,962,778	2,011,848
Depreciation & Amortisation	740,000	704,306	717,873	731,711	745,827	760,224	774,909	1,211,455	1,235,165	1,259,350	1,284,018	1,309,179
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	50,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	187,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>3,189,000</b>	<b>2,722,331</b>	<b>2,388,509</b>	<b>2,450,247</b>	<b>2,509,225</b>	<b>2,569,664</b>	<b>2,869,731</b>	<b>4,012,551</b>	<b>4,091,513</b>	<b>4,172,293</b>	<b>4,254,934</b>	<b>4,339,478</b>
<b>Operating Result from Continuing Operations</b>	<b>(264,000)</b>	<b>(71,219)</b>	<b>370,714</b>	<b>621,869</b>	<b>437,871</b>	<b>9,058,474</b>	<b>8,747,883</b>	<b>6,547,199</b>	<b>(105,374)</b>	<b>(4,703)</b>	<b>102,881</b>	<b>217,766</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>(264,000)</b>	<b>(71,219)</b>	<b>370,714</b>	<b>621,869</b>	<b>437,871</b>	<b>9,058,474</b>	<b>8,747,883</b>	<b>6,547,199</b>	<b>(105,374)</b>	<b>(4,703)</b>	<b>102,881</b>	<b>217,766</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(511,000)</b>	<b>(220,870)</b>	<b>134,839</b>	<b>160,119</b>	<b>201,996</b>	<b>423,474</b>	<b>112,883</b>	<b>(212,801)</b>	<b>(115,374)</b>	<b>(14,703)</b>	<b>92,881</b>	<b>207,766</b>



Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
BALANCE SHEET - WATER FUND  
Scenario: 2025-26 Optimistic \$32m 75% Grant 25% Loan

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	383,000	-	-	-	340,375	6,201,578	3,684,191	1,737,432	2,222,485	2,822,708	3,545,600	4,398,604
Investments	5,798,000	5,509,388	5,196,892	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099
Receivables	632,000	451,572	460,469	446,981	459,851	538,958	533,848	604,905	635,215	668,372	704,073	742,808
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	115,000	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	6,928,000	6,018,460	5,714,861	5,045,580	5,398,825	11,339,135	8,816,639	6,940,936	7,456,299	8,089,679	8,848,272	9,740,012
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	87,000	44,929	9,988	347	347	347	347	347	347	347	347	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500
Infrastructure, Property, Plant & Equipment	24,738,000	25,568,136	26,282,013	27,588,802	27,679,725	38,804,501	52,614,592	60,788,136	59,937,971	59,063,621	58,164,604	57,240,425
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	24,825,000	25,670,565	26,349,500	27,646,649	27,737,572	38,862,348	52,672,439	60,845,983	59,995,818	59,121,468	58,222,451	57,297,925
<b>TOTAL ASSETS</b>	<b>31,753,000</b>	<b>31,689,025</b>	<b>32,064,362</b>	<b>32,692,229</b>	<b>33,136,397</b>	<b>50,201,483</b>	<b>61,489,078</b>	<b>67,786,920</b>	<b>67,452,117</b>	<b>67,211,148</b>	<b>67,070,723</b>	<b>67,037,937</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	106,000	113,243	117,867	123,865	130,163	136,776	143,719	123,108	129,366	135,937	142,836	150,080
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	167,232	228,747	235,687	242,837	250,205	257,796	265,617
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	106,000	113,243	117,867	123,865	130,163	304,008	372,465	358,795	372,203	386,141	400,632	415,697
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	7,832,768	10,304,021	10,068,335	9,825,497	9,575,293	9,317,497	9,051,880
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	-	-	-	-	-	7,832,768	10,304,021	10,068,335	9,825,497	9,575,293	9,317,497	9,051,880
<b>TOTAL LIABILITIES</b>	<b>106,000</b>	<b>113,243</b>	<b>117,867</b>	<b>123,865</b>	<b>130,163</b>	<b>8,136,776</b>	<b>10,676,486</b>	<b>10,427,130</b>	<b>10,197,700</b>	<b>9,961,434</b>	<b>9,718,129</b>	<b>9,467,577</b>
<b>Net Assets</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,568,364</b>	<b>33,006,234</b>	<b>42,064,708</b>	<b>50,812,591</b>	<b>57,359,790</b>	<b>57,254,416</b>	<b>57,249,713</b>	<b>57,352,594</b>	<b>57,570,360</b>
<b>EQUITY</b>												
Retained Earnings	17,469,000	17,397,781	17,768,495	18,390,364	18,828,234	27,886,708	36,634,591	43,181,790	43,076,416	43,071,713	43,174,594	43,392,360
Revaluation Reserves	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	31,647,000	31,575,781	31,946,495	32,568,364	33,006,234	42,064,708	50,812,591	57,359,790	57,254,416	57,249,713	57,352,594	57,570,360
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,568,364</b>	<b>33,006,234</b>	<b>42,064,708</b>	<b>50,812,591</b>	<b>57,359,790</b>	<b>57,254,416</b>	<b>57,249,713</b>	<b>57,352,594</b>	<b>57,570,360</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - WATER FUND  
Scenario: 2025-26 Optimistic \$32m 75% Grant 25% Loan

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	1,068,342	980,017	1,029,032	1,081,395	1,136,376	1,194,106	1,043,927	1,074,157	1,128,776	1,186,126	1,246,344
User Charges & Fees	-	1,249,769	1,319,778	1,383,331	1,446,250	1,511,840	1,580,540	2,522,694	2,756,366	2,882,252	3,014,135	3,152,305
Investment & Interest Revenue Received	-	373,652	212,413	192,184	167,358	272,422	220,016	141,406	121,557	119,969	118,746	117,443
Grants & Contributions	-	149,651	235,875	461,750	235,875	8,635,000	8,635,000	6,760,000	10,000	10,000	10,000	10,000
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(454,189)	(395,503)	(407,368)	(418,605)	(430,155)	(442,026)	(665,035)	(681,661)	(698,703)	(716,170)	(734,075)
Materials & Contracts	-	(1,564,619)	(1,275,173)	(1,311,163)	(1,344,789)	(1,379,280)	(1,414,660)	(1,822,578)	(1,868,194)	(1,914,899)	(1,962,772)	(2,011,841)
Borrowing Costs	-	-	-	-	-	-	(238,130)	(313,426)	(306,486)	(299,335)	(291,968)	(284,377)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	-	822,606	1,077,407	1,347,766	1,167,485	9,746,202	9,534,846	7,666,988	1,105,739	1,228,061	1,358,097	1,495,800
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	288,612	312,496	655,793	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	40,224	41,847	34,942	9,641	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,534,442)	(1,431,750)	(2,038,500)	(836,750)	(11,885,000)	(14,585,000)	(9,385,000)	(385,000)	(385,000)	(385,000)	(385,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(1,205,606)	(1,077,407)	(1,347,766)	(827,110)	(11,885,000)	(14,585,000)	(9,385,000)	(385,000)	(385,000)	(385,000)	(385,000)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	8,000,000	2,700,000	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	-	-	-	-	-	(167,232)	(228,747)	(235,687)	(242,837)	(250,205)	(257,796)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	8,000,000	2,532,768	(228,747)	(235,687)	(242,837)	(250,205)	(257,796)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(383,000)	(0)	0	340,375	5,861,202	(2,517,386)	(1,946,759)	485,052	600,224	722,892	853,004
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	383,000	-	(0)	(0)	340,375	6,201,578	3,684,191	1,737,432	2,222,485	2,822,708	3,545,600
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>383,000</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>340,375</b>	<b>6,201,578</b>	<b>3,684,191</b>	<b>1,737,432</b>	<b>2,222,485</b>	<b>2,822,708</b>	<b>3,545,600</b>	<b>4,398,604</b>
Cash & Cash Equivalents - end of the year	383,000	-	(0)	(0)	340,375	6,201,578	3,684,191	1,737,432	2,222,485	2,822,708	3,545,600	4,398,604
Investments - end of the year	5,798,000	5,509,388	5,196,892	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099	4,541,099
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>6,181,000</b>	<b>5,509,388</b>	<b>5,196,892</b>	<b>4,541,099</b>	<b>4,881,474</b>	<b>10,742,677</b>	<b>8,225,291</b>	<b>6,278,532</b>	<b>6,763,584</b>	<b>7,363,807</b>	<b>8,086,699</b>	<b>8,939,703</b>
<b>Representing:</b>												
- External Restrictions	6,180,670	5,319,539	5,018,223	4,368,245	4,724,833	10,134,747	7,605,308	5,750,215	6,259,320	6,886,129	7,637,824	8,521,974
- Internal Restrictitons	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	330	189,849	178,669	172,854	156,641	607,930	619,983	528,317	504,264	477,678	448,875	417,729
	<b>6,181,000</b>	<b>5,509,388</b>	<b>5,196,892</b>	<b>4,541,099</b>	<b>4,881,474</b>	<b>10,742,677</b>	<b>8,225,291</b>	<b>6,278,532</b>	<b>6,763,584</b>	<b>7,363,807</b>	<b>8,086,699</b>	<b>8,939,703</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**EQUITY STATEMENT - WATER FUND**  
**Scenario: 2025-26 Optimistic \$32m 75% Grant 25% Loan**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	30,741,000	31,647,000	31,575,781	31,946,495	32,568,364	33,006,234	42,064,708	50,812,591	57,359,790	57,254,416	57,249,713	57,352,594
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	<b>30,741,000</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,568,364</b>	<b>33,006,234</b>	<b>42,064,708</b>	<b>50,812,591</b>	<b>57,359,790</b>	<b>57,254,416</b>	<b>57,249,713</b>	<b>57,352,594</b>
Net Operating Result for the Year	(264,000)	(71,219)	370,714	621,869	437,871	9,058,474	8,747,883	6,547,199	(105,374)	(4,703)	102,881	217,766
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	<b>(264,000)</b>	<b>(71,219)</b>	<b>370,714</b>	<b>621,869</b>	<b>437,871</b>	<b>9,058,474</b>	<b>8,747,883</b>	<b>6,547,199</b>	<b>(105,374)</b>	<b>(4,703)</b>	<b>102,881</b>	<b>217,766</b>
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	1,170,000	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other t	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>1,170,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>906,000</b>	<b>(71,219)</b>	<b>370,714</b>	<b>621,869</b>	<b>437,871</b>	<b>9,058,474</b>	<b>8,747,883</b>	<b>6,547,199</b>	<b>(105,374)</b>	<b>(4,703)</b>	<b>102,881</b>	<b>217,766</b>
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,568,364</b>	<b>33,006,234</b>	<b>42,064,708</b>	<b>50,812,591</b>	<b>57,359,790</b>	<b>57,254,416</b>	<b>57,249,713</b>	<b>57,352,594</b>	<b>57,570,360</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**INCOME STATEMENT - SEWER FUND**  
**Scenario: 2025-26 Optimistic 10-yr 5% access/user, electricity savi**

	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	1,560,000	1,670,110	1,880,030	1,974,842	2,179,703	2,289,499	2,404,785	2,525,835	2,652,937	2,786,395	2,926,525	3,073,662
User Charges & Fees	193,000	507,417	192,457	200,960	209,565	218,564	227,977	237,822	248,121	258,895	270,166	281,960
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	3,494,000	1,154,077	8,000	308,000	383,000	758,000	758,000	8,000	8,000	8,000	8,000	8,000
Interest & Investment Revenue	116,000	51,500	25,113	26,645	39,121	55,154	65,154	53,154	45,154	50,154	55,154	60,154
<b>Other Income:</b>												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>5,363,000</b>	<b>3,383,105</b>	<b>2,105,600</b>	<b>2,510,447</b>	<b>2,811,389</b>	<b>3,321,217</b>	<b>3,455,916</b>	<b>2,824,811</b>	<b>2,954,212</b>	<b>3,103,443</b>	<b>3,259,846</b>	<b>3,423,776</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	377,000	374,227	365,286	376,035	385,261	394,717	404,410	414,346	424,529	434,967	445,667	456,633
Borrowing Costs	37,000	126,039	116,054	105,604	94,664	83,211	71,218	58,659	45,506	31,727	17,293	6,787
Materials & Contracts	742,000	917,702	662,456	682,330	733,388	751,722	770,516	789,778	809,523	829,761	850,505	871,768
Depreciation & Amortisation	402,000	477,470	486,784	496,285	539,475	550,030	560,795	571,776	582,976	594,400	606,053	617,939
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	10,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>1,568,000</b>	<b>1,895,438</b>	<b>1,630,581</b>	<b>1,660,253</b>	<b>1,752,788</b>	<b>1,779,680</b>	<b>1,806,939</b>	<b>1,834,559</b>	<b>1,862,534</b>	<b>1,890,856</b>	<b>1,919,518</b>	<b>1,953,127</b>
<b>Operating Result from Continuing Operations</b>	<b>3,795,000</b>	<b>1,487,666</b>	<b>475,020</b>	<b>850,194</b>	<b>1,058,601</b>	<b>1,541,537</b>	<b>1,648,977</b>	<b>990,252</b>	<b>1,091,679</b>	<b>1,212,588</b>	<b>1,340,328</b>	<b>1,470,649</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>3,795,000</b>	<b>1,487,666</b>	<b>475,020</b>	<b>850,194</b>	<b>1,058,601</b>	<b>1,541,537</b>	<b>1,648,977</b>	<b>990,252</b>	<b>1,091,679</b>	<b>1,212,588</b>	<b>1,340,328</b>	<b>1,470,649</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>301,000</b>	<b>333,589</b>	<b>467,020</b>	<b>542,194</b>	<b>675,601</b>	<b>783,537</b>	<b>890,977</b>	<b>982,252</b>	<b>1,083,679</b>	<b>1,204,588</b>	<b>1,332,328</b>	<b>1,462,649</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
BALANCE SHEET - SEWER FUND  
Scenario: 2025-26 Optimistic 10-yr 5% access/user, electricity savi

	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	207,000	50,000	169,880	242,003	400,000	400,000	400,000	217,299	50,000	400,000	400,000	400,000
Investments	2,733,000	660,554	660,554	660,554	968,267	1,753,681	2,652,844	2,652,844	2,321,176	2,925,671	4,003,435	5,441,171
Receivables	943,000	186,241	177,402	194,295	208,254	234,526	253,242	243,496	249,467	270,507	293,213	320,139
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>4,308,000</b>	<b>1,321,794</b>	<b>1,432,835</b>	<b>1,521,852</b>	<b>2,001,521</b>	<b>2,813,207</b>	<b>3,731,086</b>	<b>3,538,639</b>	<b>3,045,643</b>	<b>4,021,179</b>	<b>5,121,648</b>	<b>6,586,311</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	30,445	9,623	10,048	10,478	10,928	11,399	11,891	12,406	12,945	13,508	14,098
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	22,896,000	27,102,825	27,241,040	27,744,756	28,055,280	28,505,251	28,944,456	29,822,680	31,089,704	30,995,304	30,889,251	30,771,312
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>22,896,000</b>	<b>27,133,270</b>	<b>27,250,663</b>	<b>27,754,804</b>	<b>28,065,758</b>	<b>28,516,179</b>	<b>28,955,854</b>	<b>29,834,571</b>	<b>31,102,110</b>	<b>31,008,248</b>	<b>30,902,759</b>	<b>30,785,410</b>
<b>TOTAL ASSETS</b>	<b>27,204,000</b>	<b>28,455,064</b>	<b>28,683,498</b>	<b>29,276,656</b>	<b>30,067,279</b>	<b>31,329,386</b>	<b>32,686,940</b>	<b>33,373,210</b>	<b>34,147,753</b>	<b>35,029,427</b>	<b>36,024,407</b>	<b>37,371,720</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	237,000	246,586	257,036	267,977	279,430	291,423	303,982	317,136	330,914	345,348	123,336	126,486
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>237,000</b>	<b>246,586</b>	<b>257,036</b>	<b>267,977</b>	<b>279,430</b>	<b>291,423</b>	<b>303,982</b>	<b>317,136</b>	<b>330,914</b>	<b>345,348</b>	<b>123,336</b>	<b>126,486</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,954,000	2,707,812	2,450,776	2,182,799	1,903,369	1,611,946	1,307,964	990,828	659,914	314,566	191,230	64,744
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>2,954,000</b>	<b>2,707,812</b>	<b>2,450,776</b>	<b>2,182,799</b>	<b>1,903,369</b>	<b>1,611,946</b>	<b>1,307,964</b>	<b>990,828</b>	<b>659,914</b>	<b>314,566</b>	<b>191,230</b>	<b>64,744</b>
<b>TOTAL LIABILITIES</b>	<b>3,191,000</b>	<b>2,954,398</b>	<b>2,707,812</b>	<b>2,450,776</b>	<b>2,182,799</b>	<b>1,903,369</b>	<b>1,611,946</b>	<b>1,307,964</b>	<b>990,828</b>	<b>659,914</b>	<b>314,566</b>	<b>191,230</b>
<b>Net Assets</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,975,686</b>	<b>26,825,880</b>	<b>27,884,480</b>	<b>29,426,017</b>	<b>31,074,994</b>	<b>32,065,246</b>	<b>33,156,925</b>	<b>34,369,513</b>	<b>35,709,841</b>	<b>37,180,490</b>
<b>EQUITY</b>												
Retained Earnings	16,849,000	18,336,666	18,811,686	19,661,880	20,720,480	22,262,017	23,910,994	24,901,246	25,992,925	27,205,513	28,545,841	30,016,490
Revaluation Reserves	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	24,013,000	25,500,666	25,975,686	26,825,880	27,884,480	29,426,017	31,074,994	32,065,246	33,156,925	34,369,513	35,709,841	37,180,490
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,975,686</b>	<b>26,825,880</b>	<b>27,884,480</b>	<b>29,426,017</b>	<b>31,074,994</b>	<b>32,065,246</b>	<b>33,156,925</b>	<b>34,369,513</b>	<b>35,709,841</b>	<b>37,180,490</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - SEWER FUND  
Scenario: 2025-26 Optimistic 10-yr 5% access/user, electricity savi

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	1,670,450	1,869,488	1,966,309	2,172,164	2,280,167	2,394,986	2,515,546	2,642,134	2,775,051	2,914,614	3,061,156
User Charges & Fees	-	476,972	213,279	200,534	209,135	218,114	227,506	237,330	247,606	258,356	269,603	281,370
Investment & Interest Revenue Received	-	97,500	17,105	25,454	34,493	47,177	56,238	55,265	49,986	40,458	44,359	45,734
Grants & Contributions	-	1,460,497	35,389	300,831	381,208	749,038	758,000	25,924	8,000	8,000	8,000	8,000
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	404,000	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(374,227)	(365,286)	(376,035)	(385,261)	(394,717)	(404,410)	(414,346)	(424,529)	(434,967)	(445,667)	(456,633)
Materials & Contracts	-	(917,702)	(662,456)	(682,330)	(733,388)	(751,722)	(770,516)	(789,778)	(809,523)	(829,761)	(850,505)	(871,768)
Borrowing Costs	-	(126,039)	(116,054)	(105,604)	(94,664)	(83,211)	(71,218)	(58,659)	(45,506)	(31,727)	(17,293)	(6,787)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	-	2,691,451	991,465	1,329,160	1,583,687	2,064,845	2,190,586	1,571,281	1,668,168	1,785,410	1,923,112	2,061,072
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	2,072,446	-	-	-	-	-	-	331,668	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	(307,713)	(785,415)	(899,163)	-	-	(604,496)	(1,077,764)	(1,437,736)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(4,684,295)	(625,000)	(1,000,000)	(850,000)	(1,000,000)	(1,000,000)	(1,450,000)	(1,850,000)	(500,000)	(500,000)	(500,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(2,611,849)	(625,000)	(1,000,000)	(1,157,713)	(1,785,415)	(1,899,163)	(1,450,000)	(1,518,332)	(1,104,496)	(1,577,764)	(1,937,736)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	(236,602)	(246,586)	(257,036)	(267,977)	(279,430)	(291,423)	(303,982)	(317,136)	(330,914)	(345,348)	(123,336)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	(236,602)	(246,586)	(257,036)	(267,977)	(279,430)	(291,423)	(303,982)	(317,136)	(330,914)	(345,348)	(123,336)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(157,000)	119,880	72,124	157,997	-	0	(182,701)	(167,299)	350,000	-	0
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	207,000	50,000	169,880	242,003	400,000	400,000	400,000	217,299	50,000	400,000	400,000
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>207,000</b>	<b>50,000</b>	<b>169,880</b>	<b>242,003</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>217,299</b>	<b>50,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
Cash & Cash Equivalents - end of the year	207,000	50,000	169,880	242,003	400,000	400,000	400,000	217,299	50,000	400,000	400,000	400,000
Investments - end of the year	2,733,000	660,554	660,554	660,554	968,267	1,753,681	2,652,844	2,652,844	2,321,176	2,925,671	4,003,435	5,441,171
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>2,940,000</b>	<b>710,554</b>	<b>830,433</b>	<b>902,557</b>	<b>1,368,267</b>	<b>2,153,681</b>	<b>3,052,844</b>	<b>2,870,143</b>	<b>2,371,176</b>	<b>3,325,671</b>	<b>4,403,435</b>	<b>5,841,171</b>
<b>Representing:</b>												
- External Restrictions	2,939,478	315,725	405,943	495,385	975,484	1,787,620	2,705,969	2,514,015	2,021,534	1,981,438	3,082,471	4,547,723
- Internal Restrictitons	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	522	394,829	424,490	407,172	392,783	366,061	346,875	356,128	349,642	1,344,233	1,320,964	1,293,448
	<b>2,940,000</b>	<b>710,554</b>	<b>830,433</b>	<b>902,557</b>	<b>1,368,267</b>	<b>2,153,681</b>	<b>3,052,844</b>	<b>2,870,143</b>	<b>2,371,176</b>	<b>3,325,671</b>	<b>4,403,435</b>	<b>5,841,171</b>

<b>Narrandera Shire Council</b>												
<b>10 Year Financial Plan for the Years ending 30 June 2035</b>												
<b>EQUITY STATEMENT - SEWER FUND</b>												
<b>Scenario: 2025-26 Optimistic 10-yr 5% access/user, electricity saving</b>												
	<b>Actuals</b>	<b>Current Year</b>					<b>Projected Years</b>					
	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>	<b>2033/34</b>	<b>2034/35</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	19,364,000	24,013,000	25,500,666	25,975,686	26,825,880	27,884,480	29,426,017	31,074,994	32,065,246	33,156,925	34,369,513	35,709,841
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	<b>19,364,000</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,975,686</b>	<b>26,825,880</b>	<b>27,884,480</b>	<b>29,426,017</b>	<b>31,074,994</b>	<b>32,065,246</b>	<b>33,156,925</b>	<b>34,369,513</b>	<b>35,709,841</b>
Net Operating Result for the Year	3,795,000	1,487,666	475,020	850,194	1,058,601	1,541,537	1,648,977	990,252	1,091,679	1,212,588	1,340,328	1,470,649
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	<b>3,795,000</b>	<b>1,487,666</b>	<b>475,020</b>	<b>850,194</b>	<b>1,058,601</b>	<b>1,541,537</b>	<b>1,648,977</b>	<b>990,252</b>	<b>1,091,679</b>	<b>1,212,588</b>	<b>1,340,328</b>	<b>1,470,649</b>
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	854,000	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other than impairment loss)	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	<b>854,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income</b>	<b>4,649,000</b>	<b>1,487,666</b>	<b>475,020</b>	<b>850,194</b>	<b>1,058,601</b>	<b>1,541,537</b>	<b>1,648,977</b>	<b>990,252</b>	<b>1,091,679</b>	<b>1,212,588</b>	<b>1,340,328</b>	<b>1,470,649</b>
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,975,686</b>	<b>26,825,880</b>	<b>27,884,480</b>	<b>29,426,017</b>	<b>31,074,994</b>	<b>32,065,246</b>	<b>33,156,925</b>	<b>34,369,513</b>	<b>35,709,841</b>	<b>37,180,490</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
INCOME STATEMENT - GENERAL FUND  
Scenario: 2025/26 Pessimistic - no SV 4% rate peg

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
Revenue:												
Rates & Annual Charges	6,494,000	7,958,932	8,289,621	8,544,243	8,757,405	8,975,896	9,199,849	9,429,400	9,664,691	9,905,864	10,153,066	10,406,448
User Charges & Fees	2,150,000	1,482,824	1,534,296	1,588,871	1,627,859	1,667,823	1,708,785	1,750,771	1,793,807	1,837,919	1,883,134	1,929,479
Other Revenues	2,155,000	1,215,553	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060	1,188,060
Grants & Contributions provided for Operating Purposes	12,549,000	3,498,287	9,435,664	9,573,021	9,712,683	9,855,147	9,151,594	9,299,843	9,451,072	9,607,176	9,608,576	9,611,890
Grants & Contributions provided for Capital Purposes	5,769,000	6,118,970	5,785,000	667,500	682,500	1,077,500	3,245,000	607,500	220,000	220,000	220,000	220,000
Interest & Investment Revenue	1,323,000	891,401	711,350	592,750	560,550	513,350	426,750	455,550	443,750	435,750	437,750	440,750
Other Income:												
Net Gains from the Disposal of Assets	-	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500	91,500
Other Income	251,000	233,318	242,022	245,171	248,396	251,701	255,088	258,557	262,112	265,755	269,487	273,311
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>30,691,000</b>	<b>21,490,785</b>	<b>27,277,514</b>	<b>22,491,116</b>	<b>22,868,953</b>	<b>23,620,978</b>	<b>25,266,624</b>	<b>23,081,182</b>	<b>23,114,992</b>	<b>23,552,023</b>	<b>23,851,572</b>	<b>24,161,438</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	8,025,000	9,124,869	9,273,925	9,544,252	9,776,284	10,014,116	10,257,894	10,507,766	10,763,886	11,026,408	11,295,493	11,571,306
Borrowing Costs	29,000	76,858	65,530	316,252	297,785	286,200	273,665	259,482	247,992	236,176	223,814	210,914
Materials & Contracts	6,219,000	5,511,002	5,183,357	5,158,123	5,289,473	5,479,408	5,462,089	5,577,588	5,735,974	5,883,987	5,948,533	6,077,517
Depreciation & Amortisation	5,498,000	5,665,259	5,598,149	5,630,528	5,654,181	5,683,372	5,718,232	5,753,717	5,789,837	5,826,605	5,864,033	5,902,134
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	72,000	6,120	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520	6,520
Other Expenses	383,000	415,433	454,326	467,176	478,205	489,510	501,098	512,976	525,150	537,629	550,420	563,530
<b>Total Expenses from Continuing Operations</b>	<b>19,791,000</b>	<b>20,799,542</b>	<b>20,581,807</b>	<b>21,122,852</b>	<b>21,502,448</b>	<b>21,959,126</b>	<b>22,219,498</b>	<b>22,618,049</b>	<b>23,069,359</b>	<b>23,517,324</b>	<b>23,888,813</b>	<b>24,331,921</b>
<b>Operating Result from Continuing Operations</b>	<b>10,900,000</b>	<b>691,243</b>	<b>6,695,707</b>	<b>1,368,264</b>	<b>1,366,505</b>	<b>1,661,851</b>	<b>3,047,127</b>	<b>463,133</b>	<b>45,634</b>	<b>34,699</b>	<b>(37,241)</b>	<b>(170,483)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>10,900,000</b>	<b>691,243</b>	<b>6,695,707</b>	<b>1,368,264</b>	<b>1,366,505</b>	<b>1,661,851</b>	<b>3,047,127</b>	<b>463,133</b>	<b>45,634</b>	<b>34,699</b>	<b>(37,241)</b>	<b>(170,483)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>5,131,000</b>	<b>(5,427,727)</b>	<b>910,707</b>	<b>700,764</b>	<b>684,005</b>	<b>584,351</b>	<b>(197,873)</b>	<b>(144,367)</b>	<b>(174,366)</b>	<b>(185,301)</b>	<b>(257,241)</b>	<b>(390,483)</b>



Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
BALANCE SHEET - GENERAL FUND  
Scenario: 2025/26 Pessimistic - no SV 4% rate peg

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	7,601,000	500,000	2,819,642	1,140,756	1,767,018	2,715,097	1,938,477	2,609,300	3,849,895	5,447,214	6,987,842	8,338,446
Investments	20,769,000	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919
Receivables	2,438,000	1,471,525	1,723,411	1,550,527	1,583,854	1,631,577	1,672,277	1,623,766	1,686,864	1,708,128	1,754,560	1,884,208
Inventories	575,000	441,472	415,225	413,204	423,726	438,941	437,553	446,806	459,494	471,351	476,521	486,854
Contract assets and contract cost assets	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other	12,000	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>32,395,000</b>	<b>19,319,916</b>	<b>21,865,196</b>	<b>20,011,406</b>	<b>20,681,515</b>	<b>21,692,534</b>	<b>20,955,226</b>	<b>21,586,789</b>	<b>22,903,171</b>	<b>24,533,612</b>	<b>26,125,841</b>	<b>27,616,427</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	2,000	100,436	100,995	101,424	101,784	102,153	102,531	102,919	103,316	103,723	104,140	17,568
Inventories	285,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000	304,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	221,369,000	235,386,063	245,433,454	247,868,677	248,395,403	248,932,493	252,650,434	252,022,199	250,571,624	248,826,475	247,000,352	245,231,781
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	6,000	35,837	20,109	5,059	2	2	2	2	2	2	2	2
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>221,662,000</b>	<b>235,826,336</b>	<b>245,858,557</b>	<b>248,279,161</b>	<b>248,801,189</b>	<b>249,338,648</b>	<b>253,056,967</b>	<b>252,429,120</b>	<b>250,978,942</b>	<b>249,234,200</b>	<b>247,408,494</b>	<b>245,553,351</b>
<b>TOTAL ASSETS</b>	<b>254,057,000</b>	<b>255,146,252</b>	<b>267,723,753</b>	<b>268,290,567</b>	<b>269,482,705</b>	<b>271,031,182</b>	<b>274,012,193</b>	<b>274,015,909</b>	<b>273,882,113</b>	<b>273,767,812</b>	<b>273,534,335</b>	<b>273,169,778</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	2,713,000	2,385,620	2,345,322	2,368,965	2,422,592	2,489,683	2,511,975	2,564,036	2,626,168	2,686,711	2,729,658	2,787,452
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,416,000	1,074,651	1,700,786	1,144,296	1,161,578	1,221,635	1,385,219	1,107,066	1,080,664	1,098,108	1,098,264	1,098,634
Lease liabilities	6,000	14,959	15,693	6,418	-	-	-	-	-	-	-	-
Borrowings	94,000	183,585	317,410	303,358	305,023	316,492	297,823	279,661	291,487	303,838	316,739	252,133
Employee benefit provisions	2,587,000	2,659,947	2,722,414	2,784,882	2,847,349	2,909,816	2,972,284	3,034,751	3,097,218	3,159,686	3,222,153	3,284,621
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>6,816,000</b>	<b>6,318,761</b>	<b>7,101,626</b>	<b>6,607,918</b>	<b>6,736,542</b>	<b>6,937,626</b>	<b>7,167,301</b>	<b>6,985,514</b>	<b>7,095,538</b>	<b>7,248,343</b>	<b>7,366,814</b>	<b>7,422,840</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	22,112	6,418	-	-	-	-	-	-	-	-	-
Borrowings	400,000	1,281,583	6,394,173	6,090,816	5,785,793	5,469,301	5,171,478	4,891,817	4,600,330	4,296,492	3,979,753	3,727,620
Employee benefit provisions	95,000	86,553	88,586	90,618	92,651	94,684	96,716	98,749	100,782	102,814	104,847	106,879
Other provisions	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000	434,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>929,000</b>	<b>1,824,248</b>	<b>6,923,177</b>	<b>6,615,434</b>	<b>6,312,444</b>	<b>5,997,985</b>	<b>5,702,194</b>	<b>5,424,566</b>	<b>5,135,112</b>	<b>4,833,306</b>	<b>4,518,600</b>	<b>4,268,499</b>
<b>TOTAL LIABILITIES</b>	<b>7,745,000</b>	<b>8,143,009</b>	<b>14,024,803</b>	<b>13,223,352</b>	<b>13,048,986</b>	<b>12,935,611</b>	<b>12,869,496</b>	<b>12,410,079</b>	<b>12,230,649</b>	<b>12,081,649</b>	<b>11,885,414</b>	<b>11,691,339</b>
<b>Net Assets</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>253,698,950</b>	<b>255,067,214</b>	<b>256,433,719</b>	<b>258,095,571</b>	<b>261,142,697</b>	<b>261,605,830</b>	<b>261,651,464</b>	<b>261,686,163</b>	<b>261,648,921</b>	<b>261,478,438</b>
<b>EQUITY</b>												
Retained Earnings	155,751,000	156,442,243	163,137,950	164,506,214	165,872,719	167,534,571	170,581,697	171,044,830	171,090,464	171,125,163	171,087,921	170,917,438
Revaluation Reserves	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000	90,561,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	246,312,000	247,003,243	253,698,950	255,067,214	256,433,719	258,095,571	261,142,697	261,605,830	261,651,464	261,686,163	261,648,921	261,478,438
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>253,698,950</b>	<b>255,067,214</b>	<b>256,433,719</b>	<b>258,095,571</b>	<b>261,142,697</b>	<b>261,605,830</b>	<b>261,651,464</b>	<b>261,686,163</b>	<b>261,648,921</b>	<b>261,478,438</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - GENERAL FUND  
Scenario: 2025/26 Pessimistic - no SV 4% rate peg

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
Receipts:												
Rates & Annual Charges	-	7,782,366	8,283,407	8,539,458	8,753,399	8,971,791	9,195,640	9,425,087	9,660,269	9,901,332	10,148,421	10,401,687
User Charges & Fees	-	1,955,384	1,531,851	1,586,278	1,626,007	1,665,924	1,706,839	1,748,777	1,791,763	1,835,824	1,880,986	1,927,277
Investment & Interest Revenue Received	-	1,061,161	638,786	631,936	541,482	491,620	439,881	441,312	414,035	401,903	403,628	410,937
Grants & Contributions	-	9,558,329	15,723,525	9,793,594	10,409,063	10,980,880	12,527,971	9,683,953	9,620,856	9,870,198	9,828,701	9,832,187
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,583,012	1,388,514	1,467,723	1,432,891	1,433,228	1,429,514	1,462,956	1,449,330	1,449,925	1,454,765	1,458,505
Payments:												
Employee Benefits & On-Costs	-	(8,852,420)	(9,200,350)	(9,463,666)	(9,697,977)	(9,935,464)	(10,178,888)	(10,428,398)	(10,684,145)	(10,946,286)	(11,214,981)	(11,490,393)
Materials & Contracts	-	(5,948,241)	(5,220,413)	(5,158,817)	(5,268,782)	(5,450,506)	(5,461,958)	(5,558,916)	(5,711,270)	(5,860,660)	(5,936,750)	(6,056,699)
Borrowing Costs	-	(76,858)	(65,530)	(316,252)	(297,785)	(286,200)	(273,665)	(259,482)	(247,992)	(236,176)	(223,814)	(210,914)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(407,394)	(453,293)	(466,835)	(477,912)	(489,210)	(500,790)	(512,660)	(524,827)	(537,297)	(550,080)	(563,182)
<b>Net Cash provided (or used in) Operating Activities</b>	-	6,655,339	12,626,497	6,613,419	7,020,387	7,382,064	8,884,544	6,002,629	5,768,018	5,878,762	5,790,876	5,709,406
<b>Cash Flows from Investing Activities</b>												
Receipts:												
Sale of Investment Securities	-	4,862,081	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	310,550	364,900	513,300	280,650	271,900	490,950	363,250	190,650	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(19,886,057)	(15,903,212)	(8,472,501)	(6,365,000)	(6,400,862)	(9,835,623)	(5,397,232)	(4,438,412)	(3,989,956)	(3,946,410)	(4,042,063)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(14,713,426)	(15,538,312)	(7,959,201)	(6,084,350)	(6,128,962)	(9,344,673)	(5,033,982)	(4,247,762)	(3,989,956)	(3,946,410)	(4,042,063)
<b>Cash Flows from Financing Activities</b>												
Receipts:												
Proceeds from Borrowings & Advances	-	-	5,430,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	971,168	(183,585)	(317,410)	(303,358)	(305,023)	(316,492)	(297,823)	(279,661)	(291,487)	(303,838)	(316,739)
Repayment of lease liabilities (principal repayments)	-	(14,082)	(14,959)	(15,693)	(6,418)	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	957,086	5,231,456	(333,103)	(309,775)	(305,023)	(316,492)	(297,823)	(279,661)	(291,487)	(303,838)	(316,739)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(7,101,000)	2,319,642	(1,678,885)	626,261	948,079	(776,621)	670,823	1,240,596	1,597,319	1,540,628	1,350,604
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	7,601,000	500,000	2,819,642	1,140,756	1,767,018	2,715,097	1,938,477	2,609,300	3,849,895	5,447,214	6,987,842
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>7,601,000</b>	<b>500,000</b>	<b>2,819,642</b>	<b>1,140,756</b>	<b>1,767,018</b>	<b>2,715,097</b>	<b>1,938,477</b>	<b>2,609,300</b>	<b>3,849,895</b>	<b>5,447,214</b>	<b>6,987,842</b>	<b>8,338,446</b>
Cash & Cash Equivalents - end of the year	7,601,000	500,000	2,819,642	1,140,756	1,767,018	2,715,097	1,938,477	2,609,300	3,849,895	5,447,214	6,987,842	8,338,446
Investments - end of the year	20,769,000	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919	15,906,919
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>28,370,000</b>	<b>16,406,919</b>	<b>18,726,560</b>	<b>17,047,675</b>	<b>17,673,937</b>	<b>18,622,016</b>	<b>17,845,395</b>	<b>18,516,219</b>	<b>19,756,814</b>	<b>21,354,133</b>	<b>22,894,761</b>	<b>24,245,365</b>
<b>Representing:</b>												
- External Restrictions	12,347,000	5,437,105	4,413,905	3,364,265	3,760,821	4,155,038	4,544,444	4,934,302	5,326,210	5,719,964	6,115,559	6,423,593
- Internal Restrictitons	15,437,872	10,246,587	10,036,917	9,972,986	10,677,069	11,272,288	10,640,772	11,411,941	12,500,484	13,734,172	14,989,458	16,266,883
- Unrestricted	585,128	723,227	4,275,738	3,710,424	3,236,047	3,194,690	2,660,179	2,169,976	1,930,120	1,899,997	1,789,744	1,554,889
	<b>28,370,000</b>	<b>16,406,919</b>	<b>18,726,560</b>	<b>17,047,675</b>	<b>17,673,937</b>	<b>18,622,016</b>	<b>17,845,395</b>	<b>18,516,219</b>	<b>19,756,814</b>	<b>21,354,133</b>	<b>22,894,761</b>	<b>24,245,365</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**EQUITY STATEMENT - GENERAL FUND**  
**Scenario: 2025/26 Pessimistic - no SV 4% rate peg**

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	236,631,000	246,312,000	247,003,243	253,698,950	255,067,214	256,433,719	258,095,571	261,142,697	261,605,830	261,651,464	261,686,163	261,648,921
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated opening Balance (as at 1/7)</b>	236,631,000	246,312,000	247,003,243	253,698,950	255,067,214	256,433,719	258,095,571	261,142,697	261,605,830	261,651,464	261,686,163	261,648,921
Net Operating Result for the Year	10,900,000	691,243	6,695,707	1,368,264	1,366,505	1,661,851	3,047,127	463,133	45,634	34,699	(37,241)	(170,483)
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
<b>Restated Net Operating Result for the Year</b>	10,900,000	691,243	6,695,707	1,368,264	1,366,505	1,661,851	3,047,127	463,133	45,634	34,699	(37,241)	(170,483)
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	(1,219,000)	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other t	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income</b>	(1,219,000)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Comprehensive Income</b>	9,681,000	691,243	6,695,707	1,368,264	1,366,505	1,661,851	3,047,127	463,133	45,634	34,699	(37,241)	(170,483)
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>246,312,000</b>	<b>247,003,243</b>	<b>253,698,950</b>	<b>255,067,214</b>	<b>256,433,719</b>	<b>258,095,571</b>	<b>261,142,697</b>	<b>261,605,830</b>	<b>261,651,464</b>	<b>261,686,163</b>	<b>261,648,921</b>	<b>261,478,438</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**INCOME STATEMENT - WATER FUND**  
**Scenario: 2025-26 Pessimistic Incl. WTP \$37m 50/50 Funding**

	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>												
<b>Revenue:</b>												
Rates & Annual Charges	886,000	944,847	983,834	1,015,070	1,044,854	1,075,501	1,107,035	905,811	928,912	952,591	976,861	1,001,738
User Charges & Fees	1,454,000	1,257,692	1,328,244	1,369,637	1,409,126	1,449,761	1,491,573	2,517,715	2,592,758	2,670,041	2,749,629	2,831,592
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	247,000	149,651	235,875	461,750	235,875	6,260,000	6,260,000	5,106,500	10,000	10,000	10,000	10,000
Interest & Investment Revenue	338,000	298,923	211,269	185,586	170,869	331,600	194,000	122,700	126,000	126,000	126,000	126,000
<b>Other Income:</b>												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,925,000</b>	<b>2,651,113</b>	<b>2,759,222</b>	<b>3,032,043</b>	<b>2,860,724</b>	<b>9,116,861</b>	<b>9,052,609</b>	<b>8,652,726</b>	<b>3,657,670</b>	<b>3,758,631</b>	<b>3,862,490</b>	<b>3,969,330</b>
<b>Expenses from Continuing Operations</b>												
Employee Benefits & On-Costs	467,000	454,189	395,503	407,368	418,605	430,155	442,026	665,035	681,661	698,703	716,170	734,075
Borrowing Costs	-	-	-	-	-	-	523,783	592,992	579,781	566,169	552,145	537,694
Materials & Contracts	1,745,000	1,563,837	1,275,133	1,311,168	1,344,794	1,379,285	1,414,665	1,822,635	1,868,201	1,914,906	1,962,778	2,011,848
Depreciation & Amortisation	740,000	704,306	717,873	731,711	745,827	760,224	774,909	1,211,455	1,235,165	1,259,350	1,284,018	1,309,179
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	50,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	187,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses from Continuing Operations</b>	<b>3,189,000</b>	<b>2,722,331</b>	<b>2,388,509</b>	<b>2,450,247</b>	<b>2,509,225</b>	<b>2,569,664</b>	<b>3,155,383</b>	<b>4,292,117</b>	<b>4,364,808</b>	<b>4,439,127</b>	<b>4,515,111</b>	<b>4,592,796</b>
<b>Operating Result from Continuing Operations</b>	<b>(264,000)</b>	<b>(71,219)</b>	<b>370,714</b>	<b>581,796</b>	<b>351,499</b>	<b>6,547,198</b>	<b>5,897,226</b>	<b>4,360,609</b>	<b>(707,138)</b>	<b>(680,496)</b>	<b>(652,621)</b>	<b>(623,465)</b>
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the Year</b>	<b>(264,000)</b>	<b>(71,219)</b>	<b>370,714</b>	<b>581,796</b>	<b>351,499</b>	<b>6,547,198</b>	<b>5,897,226</b>	<b>4,360,609</b>	<b>(707,138)</b>	<b>(680,496)</b>	<b>(652,621)</b>	<b>(623,465)</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(511,000)</b>	<b>(220,870)</b>	<b>134,839</b>	<b>120,046</b>	<b>115,624</b>	<b>287,198</b>	<b>(362,774)</b>	<b>(745,891)</b>	<b>(717,138)</b>	<b>(690,496)</b>	<b>(662,621)</b>	<b>(633,465)</b>

**Narrandera Shire Council**  
**10 Year Financial Plan for the Years ending 30 June 2035**  
**BALANCE SHEET - WATER FUND**  
**Scenario: 2025-26 Pessimistic Incl. WTP \$37m 50/50 Funding**

	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	383,000	-	-	-	259,876	12,150,838	5,629,122	138,470	-	-	-	-
Investments	5,798,000	5,509,388	5,196,892	4,505,841	4,505,841	4,505,841	4,505,841	4,505,841	4,330,711	4,053,481	3,814,059	3,613,767
Receivables	632,000	451,572	460,469	439,909	444,177	575,806	520,598	545,861	556,610	568,272	580,715	594,315
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	115,000	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>6,928,000</b>	<b>6,018,460</b>	<b>5,714,861</b>	<b>5,003,251</b>	<b>5,267,394</b>	<b>17,289,986</b>	<b>10,713,061</b>	<b>5,247,673</b>	<b>4,944,820</b>	<b>4,679,253</b>	<b>4,452,274</b>	<b>4,265,582</b>
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	87,000	44,929	9,988	347	347	347	347	347	347	347	347	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500	57,500
Infrastructure, Property, Plant & Equipment	24,738,000	25,568,136	26,282,013	27,588,802	27,679,725	39,804,501	54,614,592	63,981,136	63,130,971	62,256,621	61,357,604	60,433,425
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>24,825,000</b>	<b>25,670,565</b>	<b>26,349,500</b>	<b>27,646,649</b>	<b>27,737,572</b>	<b>39,862,348</b>	<b>54,672,439</b>	<b>64,038,983</b>	<b>63,188,818</b>	<b>62,314,468</b>	<b>61,415,451</b>	<b>60,490,925</b>
<b>TOTAL ASSETS</b>	<b>31,753,000</b>	<b>31,689,025</b>	<b>32,064,362</b>	<b>32,649,899</b>	<b>33,004,966</b>	<b>57,152,334</b>	<b>65,385,499</b>	<b>69,286,656</b>	<b>68,133,638</b>	<b>66,993,721</b>	<b>65,867,725</b>	<b>64,756,507</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	106,000	113,243	117,867	121,608	125,176	128,847	132,624	108,610	111,379	114,218	117,128	120,111
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	367,838	435,438	448,649	462,261	476,285	490,735	505,624
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	<b>106,000</b>	<b>113,243</b>	<b>117,867</b>	<b>121,608</b>	<b>125,176</b>	<b>496,684</b>	<b>568,062</b>	<b>557,259</b>	<b>573,640</b>	<b>590,504</b>	<b>607,864</b>	<b>625,735</b>
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	17,228,662	19,493,224	19,044,575	18,582,314	18,106,029	17,615,294	17,109,670
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,228,662</b>	<b>19,493,224</b>	<b>19,044,575</b>	<b>18,582,314</b>	<b>18,106,029</b>	<b>17,615,294</b>	<b>17,109,670</b>
<b>TOTAL LIABILITIES</b>	<b>106,000</b>	<b>113,243</b>	<b>117,867</b>	<b>121,608</b>	<b>125,176</b>	<b>17,725,346</b>	<b>20,061,286</b>	<b>19,601,834</b>	<b>19,155,954</b>	<b>18,696,533</b>	<b>18,223,158</b>	<b>17,735,405</b>
<b>Net Assets</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,528,291</b>	<b>32,879,790</b>	<b>39,426,988</b>	<b>45,324,213</b>	<b>49,684,822</b>	<b>48,977,684</b>	<b>48,297,188</b>	<b>47,644,567</b>	<b>47,021,102</b>
<b>EQUITY</b>												
Retained Earnings	17,469,000	17,397,781	17,768,495	18,350,291	18,701,790	25,248,988	31,146,213	35,506,822	34,799,684	34,119,188	33,466,567	32,843,102
Revaluation Reserves	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000	14,178,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	31,647,000	31,575,781	31,946,495	32,528,291	32,879,790	39,426,988	45,324,213	49,684,822	48,977,684	48,297,188	47,644,567	47,021,102
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>31,647,000</b>	<b>31,575,781</b>	<b>31,946,495</b>	<b>32,528,291</b>	<b>32,879,790</b>	<b>39,426,988</b>	<b>45,324,213</b>	<b>49,684,822</b>	<b>48,977,684</b>	<b>48,297,188</b>	<b>47,644,567</b>	<b>47,021,102</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - WATER FUND  
Scenario: 2025-26 Pessimistic Incl. WTP \$37m 50/50 Funding

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	1,068,342	980,017	1,012,012	1,041,938	1,072,500	1,103,948	925,512	926,651	950,272	974,485	999,303
User Charges & Fees	-	1,249,769	1,319,778	1,364,669	1,404,388	1,444,885	1,486,556	2,394,578	2,583,753	2,660,767	2,740,078	2,821,757
Investment & Interest Revenue Received	-	373,652	212,413	192,607	168,179	211,513	261,086	176,802	129,281	128,763	128,386	127,995
Grants & Contributions	-	149,651	235,875	461,750	235,875	6,260,000	6,260,000	5,106,500	10,000	10,000	10,000	10,000
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(454,189)	(395,503)	(407,368)	(418,605)	(430,155)	(442,026)	(665,035)	(681,661)	(698,703)	(716,170)	(734,075)
Materials & Contracts	-	(1,564,619)	(1,275,173)	(1,311,163)	(1,344,789)	(1,379,280)	(1,414,660)	(1,822,578)	(1,868,194)	(1,914,899)	(1,962,772)	(2,011,841)
Borrowing Costs	-	-	-	-	-	-	(523,783)	(592,992)	(579,781)	(566,169)	(552,145)	(537,694)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	-	822,606	1,077,407	1,312,508	1,086,985	7,179,463	6,731,121	5,522,787	520,048	570,031	621,863	675,444
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	288,612	312,496	691,050	-	-	-	-	175,131	277,230	239,422	200,291
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	40,224	41,847	34,942	9,641	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,534,442)	(1,431,750)	(2,038,500)	(836,750)	(12,885,000)	(15,585,000)	(10,578,000)	(385,000)	(385,000)	(385,000)	(385,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(1,205,606)	(1,077,407)	(1,312,508)	(827,110)	(12,885,000)	(15,585,000)	(10,578,000)	(209,869)	(107,770)	(145,578)	(184,709)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	17,596,500	2,700,000	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	-	-	-	-	-	(367,838)	(435,438)	(448,649)	(462,261)	(476,285)	(490,735)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	17,596,500	2,332,162	(435,438)	(448,649)	(462,261)	(476,285)	(490,735)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(383,000)	(0)	0	259,876	11,890,963	(6,521,717)	(5,490,652)	(138,470)	0	(0)	0
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	383,000	-	(0)	0	259,876	12,150,838	5,629,122	138,470	0	0	0
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>383,000</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>259,876</b>	<b>12,150,838</b>	<b>5,629,122</b>	<b>138,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cash & Cash Equivalents - end of the year	383,000	-	(0)	0	259,876	12,150,838	5,629,122	138,470	0	0	0	0
Investments - end of the year	5,798,000	5,509,388	5,196,892	4,505,841	4,505,841	4,505,841	4,505,841	4,505,841	4,330,711	4,053,481	3,814,059	3,613,767
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>6,181,000</b>	<b>5,509,388</b>	<b>5,196,892</b>	<b>4,505,841</b>	<b>4,765,717</b>	<b>16,656,680</b>	<b>10,134,963</b>	<b>4,644,312</b>	<b>4,330,711</b>	<b>4,053,481</b>	<b>3,814,059</b>	<b>3,613,767</b>
<b>Representing:</b>												
- External Restrictions	6,180,670	5,319,539	5,018,223	4,328,173	4,598,390	16,093,528	9,523,985	4,094,110	3,800,335	3,544,135	3,326,824	3,149,762
- Internal Restrictitons	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	330	189,849	178,669	177,668	167,327	563,152	610,978	550,202	530,376	509,346	487,235	464,005
	<b>6,181,000</b>	<b>5,509,388</b>	<b>5,196,892</b>	<b>4,505,841</b>	<b>4,765,717</b>	<b>16,656,680</b>	<b>10,134,963</b>	<b>4,644,312</b>	<b>4,330,711</b>	<b>4,053,481</b>	<b>3,814,059</b>	<b>3,613,767</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
EQUITY STATEMENT - WATER FUND  
Scenario: 2025-26 Pessimistic Incl. WTP \$37m 50/50 Funding

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	30,741,000	31,647,000	31,575,781	31,946,495	32,528,291	32,879,790	39,426,988	45,324,213	49,684,822	48,977,684	48,297,188	47,644,567
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Restated opening Balance (as at 1/7)	30,741,000	31,647,000	31,575,781	31,946,495	32,528,291	32,879,790	39,426,988	45,324,213	49,684,822	48,977,684	48,297,188	47,644,567
Net Operating Result for the Year	(264,000)	(71,219)	370,714	581,796	351,499	6,547,198	5,897,226	4,360,609	(707,138)	(680,496)	(652,621)	(623,465)
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
Restated Net Operating Result for the Year	(264,000)	(71,219)	370,714	581,796	351,499	6,547,198	5,897,226	4,360,609	(707,138)	(680,496)	(652,621)	(623,465)
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	1,170,000	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other t	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	1,170,000	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	906,000	(71,219)	370,714	581,796	351,499	6,547,198	5,897,226	4,360,609	(707,138)	(680,496)	(652,621)	(623,465)
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	31,647,000	31,575,781	31,946,495	32,528,291	32,879,790	39,426,988	45,324,213	49,684,822	48,977,684	48,297,188	47,644,567	47,021,102

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
INCOME STATEMENT - SEWER FUND  
Scenario: 2025/26 Pessimistic add. \$100k Opex Barellan Sewer

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,560,000	1,670,110	1,861,951	1,927,687	2,081,592	2,134,037	2,187,794	2,242,894	2,299,372	2,357,261	2,416,598	2,477,418
User Charges & Fees	193,000	507,417	191,158	197,568	202,507	207,570	212,759	218,078	223,530	229,119	234,847	240,718
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	3,494,000	1,154,077	8,000	308,000	383,000	758,000	758,000	8,000	8,000	8,000	8,000	8,000
Interest & Investment Revenue	116,000	51,500	22,400	23,932	36,408	52,441	62,441	50,441	42,441	47,441	52,441	57,441
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	5,363,000	3,383,105	2,083,509	2,457,187	2,703,508	3,152,048	3,220,994	2,519,413	2,573,343	2,641,821	2,711,886	2,783,577
Expenses from Continuing Operations												
Employee Benefits & On-Costs	377,000	374,227	423,286	435,775	446,494	457,482	468,744	480,287	492,119	504,247	516,679	529,421
Borrowing Costs	37,000	126,039	116,054	105,604	94,664	83,211	71,218	58,659	45,506	31,727	17,293	6,787
Materials & Contracts	742,000	917,702	753,546	776,152	829,556	850,295	871,552	893,341	915,675	938,567	962,031	986,081
Depreciation & Amortisation	402,000	477,470	486,784	496,285	539,475	550,030	560,795	571,776	582,976	594,400	606,053	617,939
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	10,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,568,000	1,895,438	1,779,671	1,813,816	1,910,190	1,941,017	1,972,309	2,004,063	2,036,276	2,068,941	2,102,055	2,140,228
Operating Result from Continuing Operations	3,795,000	1,487,666	303,838	643,371	793,318	1,211,031	1,248,685	515,350	537,067	572,880	609,830	643,349
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	3,795,000	1,487,666	303,838	643,371	793,318	1,211,031	1,248,685	515,350	537,067	572,880	609,830	643,349
Net Operating Result before Grants and Contributions provided for Capital Purposes	301,000	333,589	295,838	335,371	410,318	453,031	490,685	507,350	529,067	564,880	601,830	635,349



Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
BALANCE SHEET - SEWER FUND  
Scenario: 2025/26 Pessimistic add. \$100k Opex Barellan Sewer

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>												
<b>Current Assets</b>												
Cash & Cash Equivalents	207,000	50,000	50,000	50,000	257,311	400,000	400,000	50,000	22,463	350,213	711,800	1,337,998
Investments	2,733,000	660,554	612,655	482,712	482,712	803,239	1,311,471	1,014,355	-	-	-	-
Receivables	943,000	186,241	174,063	186,305	193,564	211,724	221,290	201,283	195,810	204,147	212,810	224,269
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	4,308,000	1,321,794	1,261,718	1,144,017	1,358,586	1,839,964	2,357,761	1,690,639	643,274	979,360	1,349,609	1,987,268
<b>Non-Current Assets</b>												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	30,445	9,558	9,878	10,125	10,379	10,638	10,904	11,177	11,456	11,742	12,036
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	22,896,000	27,102,825	27,241,040	27,744,756	28,055,280	28,505,251	28,944,456	29,822,680	31,089,704	30,995,304	30,889,251	30,771,312
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	22,896,000	27,133,270	27,250,598	27,754,634	28,065,406	28,515,629	28,955,094	29,833,584	31,100,881	31,006,760	30,900,993	30,783,348
<b>TOTAL ASSETS</b>	<b>27,204,000</b>	<b>28,455,064</b>	<b>28,512,316</b>	<b>28,898,651</b>	<b>29,423,992</b>	<b>30,355,593</b>	<b>31,312,855</b>	<b>31,524,223</b>	<b>31,744,154</b>	<b>31,986,119</b>	<b>32,250,602</b>	<b>32,770,615</b>
<b>LIABILITIES</b>												
<b>Current Liabilities</b>												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	237,000	246,586	257,036	267,977	279,430	291,423	303,982	317,136	330,914	345,348	123,336	126,486
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Liabilities</b>	237,000	246,586	257,036	267,977	279,430	291,423	303,982	317,136	330,914	345,348	123,336	126,486
<b>Non-Current Liabilities</b>												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,954,000	2,707,812	2,450,776	2,182,799	1,903,369	1,611,946	1,307,964	990,828	659,914	314,566	191,230	64,744
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	2,954,000	2,707,812	2,450,776	2,182,799	1,903,369	1,611,946	1,307,964	990,828	659,914	314,566	191,230	64,744
<b>TOTAL LIABILITIES</b>	<b>3,191,000</b>	<b>2,954,398</b>	<b>2,707,812</b>	<b>2,450,776</b>	<b>2,182,799</b>	<b>1,903,369</b>	<b>1,611,946</b>	<b>1,307,964</b>	<b>990,828</b>	<b>659,914</b>	<b>314,566</b>	<b>191,230</b>
<b>Net Assets</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,804,504</b>	<b>26,447,875</b>	<b>27,241,193</b>	<b>28,452,224</b>	<b>29,700,909</b>	<b>30,216,259</b>	<b>30,753,326</b>	<b>31,326,205</b>	<b>31,936,036</b>	<b>32,579,385</b>
<b>EQUITY</b>												
Retained Earnings	16,849,000	18,336,666	18,640,504	19,283,875	20,077,193	21,288,224	22,536,909	23,052,259	23,589,326	24,162,205	24,772,036	25,415,385
Revaluation Reserves	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000	7,164,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	24,013,000	25,500,666	25,804,504	26,447,875	27,241,193	28,452,224	29,700,909	30,216,259	30,753,326	31,326,205	31,936,036	32,579,385
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>24,013,000</b>	<b>25,500,666</b>	<b>25,804,504</b>	<b>26,447,875</b>	<b>27,241,193</b>	<b>28,452,224</b>	<b>29,700,909</b>	<b>30,216,259</b>	<b>30,753,326</b>	<b>31,326,205</b>	<b>31,936,036</b>	<b>32,579,385</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
CASH FLOW STATEMENT - SEWER FUND  
Scenario: 2025/26 Pessimistic add. \$100k Opex Barellan Sewer

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>												
<b>Receipts:</b>												
Rates & Annual Charges	-	1,670,450	1,853,036	1,921,770	2,078,149	2,129,580	2,183,224	2,238,210	2,294,571	2,352,341	2,411,554	2,472,249
User Charges & Fees	-	476,972	212,045	197,248	202,260	207,317	212,500	217,812	223,258	228,839	234,560	240,424
Investment & Interest Revenue Received	-	97,500	16,104	24,775	34,385	47,700	57,445	57,208	52,715	44,025	48,822	51,151
Grants & Contributions	-	1,460,497	35,389	300,831	381,208	749,038	758,000	25,924	8,000	8,000	8,000	8,000
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	404,000	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Employee Benefits & On-Costs	-	(374,227)	(423,286)	(435,775)	(446,494)	(457,482)	(468,744)	(480,287)	(492,119)	(504,247)	(516,679)	(529,421)
Materials & Contracts	-	(917,702)	(753,546)	(776,152)	(829,556)	(850,295)	(871,552)	(893,341)	(915,675)	(938,567)	(962,031)	(986,081)
Borrowing Costs	-	(126,039)	(116,054)	(105,604)	(94,664)	(83,211)	(71,218)	(58,659)	(45,506)	(31,727)	(17,293)	(6,787)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	-	2,691,451	823,688	1,127,093	1,325,288	1,742,647	1,799,655	1,106,866	1,125,244	1,158,664	1,206,934	1,249,535
<b>Cash Flows from Investing Activities</b>												
<b>Receipts:</b>												
Sale of Investment Securities	-	2,072,446	47,898	129,944	-	-	-	297,116	1,014,355	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Purchase of Investment Securities	-	-	-	-	-	(320,527)	(508,232)	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(4,684,295)	(625,000)	(1,000,000)	(850,000)	(1,000,000)	(1,000,000)	(1,450,000)	(1,850,000)	(500,000)	(500,000)	(500,000)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	-	(2,611,849)	(577,102)	(870,056)	(850,000)	(1,320,527)	(1,508,232)	(1,152,884)	(835,645)	(500,000)	(500,000)	(500,000)
<b>Cash Flows from Financing Activities</b>												
<b>Receipts:</b>												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>												
Repayment of Borrowings & Advances	-	(236,602)	(246,586)	(257,036)	(267,977)	(279,430)	(291,423)	(303,982)	(317,136)	(330,914)	(345,348)	(123,336)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	(236,602)	(246,586)	(257,036)	(267,977)	(279,430)	(291,423)	(303,982)	(317,136)	(330,914)	(345,348)	(123,336)
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	-	(157,000)	0	(0)	207,311	142,689	-	(350,000)	(27,537)	327,750	361,586	626,199
<b>plus: Cash &amp; Cash Equivalents - beginning of year</b>	-	207,000	50,000	50,000	50,000	257,311	400,000	400,000	50,000	22,463	350,213	711,800
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>207,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>257,311</b>	<b>400,000</b>	<b>400,000</b>	<b>50,000</b>	<b>22,463</b>	<b>350,213</b>	<b>711,800</b>	<b>1,337,998</b>
Cash & Cash Equivalents - end of the year	207,000	50,000	50,000	50,000	257,311	400,000	400,000	50,000	22,463	350,213	711,800	1,337,998
Investments - end of the year	2,733,000	660,554	612,655	482,712	482,712	803,239	1,311,471	1,014,355	-	-	-	-
<b>Cash, Cash Equivalents &amp; Investments - end of the year</b>	<b>2,940,000</b>	<b>710,554</b>	<b>662,655</b>	<b>532,712</b>	<b>740,022</b>	<b>1,203,239</b>	<b>1,711,471</b>	<b>1,064,355</b>	<b>22,463</b>	<b>350,213</b>	<b>711,800</b>	<b>1,337,998</b>
<b>Representing:</b>												
- External Restrictions	2,939,478	315,725	234,761	117,380	332,196	813,827	1,331,884	665,028	(382,064)	(45,698)	324,837	962,789
- Internal Restrictitons	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	522	394,829	427,895	415,332	407,827	389,412	379,587	399,328	404,527	395,912	386,963	375,209
	<b>2,940,000</b>	<b>710,554</b>	<b>662,655</b>	<b>532,712</b>	<b>740,022</b>	<b>1,203,239</b>	<b>1,711,471</b>	<b>1,064,355</b>	<b>22,463</b>	<b>350,213</b>	<b>711,800</b>	<b>1,337,998</b>

Narrandera Shire Council  
10 Year Financial Plan for the Years ending 30 June 2035  
EQUITY STATEMENT - SEWER FUND  
Scenario: 2025/26 Pessimistic add. \$100k Opex Barellan Sewer

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance (as at 1/7)	19,364,000	24,013,000	25,500,666	25,804,504	26,447,875	27,241,193	28,452,224	29,700,909	30,216,259	30,753,326	31,326,205	31,936,036
Adjustments to opening balance	-	-	-	-	-	-	-	-	-	-	-	-
Restated opening Balance (as at 1/7)	19,364,000	24,013,000	25,500,666	25,804,504	26,447,875	27,241,193	28,452,224	29,700,909	30,216,259	30,753,326	31,326,205	31,936,036
Net Operating Result for the Year	3,795,000	1,487,666	303,838	643,371	793,318	1,211,031	1,248,685	515,350	537,067	572,880	609,830	643,349
Adjustments to net operating result	-	-	-	-	-	-	-	-	-	-	-	-
Restated Net Operating Result for the Year	3,795,000	1,487,666	303,838	643,371	793,318	1,211,031	1,248,685	515,350	537,067	572,880	609,830	643,349
Other Comprehensive Income												
- Correction of prior period errors	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of IPP&E	854,000	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of available for sale investments	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on available for sale investments recognised in operating	-	-	-	-	-	-	-	-	-	-	-	-
- Gain (loss) on revaluation of other reserves	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss from other reserves recognised in operating result	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment loss (reversal) – financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Realised (gain) loss on financial assets at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of financial assets at fair value through OCI (other t	-	-	-	-	-	-	-	-	-	-	-	-
- Gain/(loss) on revaluation of equity instruments at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
- Transfers to Income Statement	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	-	-	-	-	-	-	-	-	-	-	-	-
- Impairment (reversal) of available for sale investments to (from) operating res	-	-	-	-	-	-	-	-	-	-	-	-
- Joint ventures and associates	-	-	-	-	-	-	-	-	-	-	-	-
- Other reserves movements	-	-	-	-	-	-	-	-	-	-	-	-
- Other Movements (combined)	-	-	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	854,000	-	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income	4,649,000	1,487,666	303,838	643,371	793,318	1,211,031	1,248,685	515,350	537,067	572,880	609,830	643,349
Distributions to/(contributions from) non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	24,013,000	25,500,666	25,804,504	26,447,875	27,241,193	28,452,224	29,700,909	30,216,259	30,753,326	31,326,205	31,936,036	32,579,385

[illegible]

No	Dept	Resp	Fund	New / Renewal	Project	Project Total	Capital Funding FY 25/26						Capital Funding FY 26/27						Capital Funding FY 27/28						
							Budget	Revenue	SV	Reserve	Grant/Cont	Loan	Budget	Revenue	SV	Reserve	Grant/Cont	Loan	Budget	Revenue	SV	Reserve	Grant/Cont	Loan	
		OSR			Henry Mathieson Oval																				
47	HMO	OSR	GF	New	Dog park shelters	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Henry Mathieson Oval	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Narrandera Park Oval																				
48	NPO	OSR	GF	New	Seal walking / running track MBP	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Narrandera Park Oval	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
					Total - Sportsgrounds	\$ 190,000	\$ 155,000	\$ 75,000	\$ -	\$ -	\$ 80,000	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
					Parks and Reserves																				
		OSR			Marie Bashir Park																				
49	MBP	OSR	GF	New	Garden bed new	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50	MBP	OSR	GF	New	Up Lighting	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
51	MBP	OSR	GF	New	OSR - Asset Backlog (funded by Special Variation)	\$ 600,000	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -
52	MBP	OSR	GF	New	Furniture	\$ 25,000	\$ 25,000	\$ 5,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
53	MBP	OSR	GF	New	Street seating various loctions and towns	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
54	MBP	OSR	GF	New	MBP playground shade sail replacement and new flying fox shade sail	\$ 35,000	\$ 35,000	\$ 15,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Marie Bashir Park	\$ 700,000	\$ 300,000	\$ 40,000	\$ 220,000	\$ -	\$ 40,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -
		OSR			Narrandera Parks																				
55	NP	OSR	GF	Renewal	Adventure playground upgrades - Infants area	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56	NP	OSR	GF	New	Remote Signage	\$ 22,500	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	
57	NP	OSR	GF	Renewal	Narrandera Playgrounds Upgrades	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Narrandera Parks	\$ 67,500	\$ 52,500	\$ 7,500	\$ -	\$ -	\$ 45,000	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -	\$ -	\$ -	
		OSR			Barellan Parks																				
58	BP	OSR	GF	Renewal	BBQ replacement	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
59	BP	OSR	GF	New	Irrigation System for Main Street trees	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
60	BP	OSR	GF	Renewal	Barellan - Evyonne Goolagong park fence	\$ 12,000	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Barellan Parks	\$ 37,000	\$ 32,000	\$ -	\$ -	\$ -	\$ 32,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	
		OSR			Grong Grong General Parks																				
61	GGP	OSR	GF	Renewal	Grong Grong Park - Furniture	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Grong Grong General Parks	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Narrandera Memorial Park & Other Areas																				
62	NMP	OSR	GF	Renewal	Ndra Memorial Park Fountain Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Narrandera Memorial Park & Other Areas	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
					Total - Parks and Reserves	\$ 859,500	\$ 439,500	\$ 102,500	\$ 220,000	\$ -	\$ 117,000	\$ -	\$ 207,500	\$ 7,500	\$ 200,000	\$ -	\$ -	\$ -	\$ 212,500	\$ 12,500	\$ 200,000	\$ -	\$ -	\$ -	
					Lake Talbot Recreation Area																				
		OSR			Lake Talbot Recreation area																				
63	LTRA	OSR	GF	New	Irrigation systems (where Possible)	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
64	LTRA	OSR	GF	New	LT Deepening Works	\$ 2,200,000	\$ 2,200,000	\$ 200,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Lake Talbot Recreation area	\$ 2,215,000	\$ 2,215,000	\$ 215,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
					Total - Lake Talbot Recreation Area	\$ 2,215,000	\$ 2,215,000	\$ 215,000	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
					Sports Stadiums																				
		OSR			Narrandera Stadium																				
65	NSS	OSR	GF	Renewal	Stadium Lighting Replacement	\$ 5,000	\$ 5,000	\$ -		\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		OSR			Total - Narrandera Stadium	\$ 5,000	\$ 5,000	\$ -		\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
					Transport																				
		WM			Urban Roads																				
66	UR	WM	GF	Renewal	Urban Roads Construction	\$ 437,356	\$ 142,908	\$ 142,908	\$ -	\$ -	\$ -	\$ -	\$ 145,766	\$ 145,766	\$ -	\$ -	\$ -	\$ -	\$ 148,682	\$ 148,682	\$ -	\$ -	\$ -	\$ -	
67	UR	WM	GF	New	Urban Roads Construction - Laneways	\$ 136,226	\$ 44,512	\$ 44,512	\$ -	\$ -	\$ -	\$ -	\$ 45,403	\$ 45,403	\$ -	\$ -	\$ -	\$ -	\$ 46,311	\$ 46,311	\$ -	\$ -	\$ -	\$ -	
68	UR	WM	GF	Renewal	Urban Reseals	\$ 528,868	\$ 172,810	\$ 172,810	\$ -	\$ -	\$ -	\$ -	\$ 176,266	\$ 176,266	\$ -	\$ -	\$ -	\$ -	\$ 179,792	\$ 179,792	\$ -	\$ -	\$ -	\$ -	
69	UR	WM	GF	Renewal	Urban Pavement Rehabilitation	\$ 440,941	\$ 144,080	\$ 144,080	\$ -	\$ -	\$ -	\$ -	\$ 146,961	\$ 146,961	\$ -	\$ -	\$ -	\$ -	\$ 149,900	\$ 149,900	\$ -	\$ -	\$ -	\$ -	
70	UR	WM	GF	Renewal	Urban K&G Replacement	\$ 52,460	\$ 17,142	\$ 17,142	\$ -	\$ -	\$ -	\$ -	\$ 17,484	\$ 17,484	\$ -	\$ -	\$ -	\$ -	\$ 17,834	\$ 17,834	\$ -	\$ -	\$ -	\$ -	
71	UR	WM	GF	Renewal	Urban Footpath Replacement	\$ 34,974	\$ 11,428	\$ 11,428	\$ -	\$ -	\$ -	\$ -	\$ 11,656	\$ 11,656	\$ -	\$ -	\$ -	\$ -	\$ 11,889	\$ 11,889	\$ -	\$ -	\$ -	\$ -	
		WM			Total - Urban Roads	\$ 1,630,825	\$ 532,880	\$ 532,880	\$ -	\$ -	\$ -	\$ -	\$ 543,537	\$ 543,537	\$ -	\$ -	\$ -	\$ -	\$ 554,408	\$ 554,408	\$ -	\$ -	\$ -	\$ -	
		WM			Rural Local Roads																				
72	RLR	WM	GF	Renewal	Rural Sealed Roads Construction -	\$ 752,776	\$ 245,973	\$ 245,973	\$ -	\$ -	\$ -	\$ -	\$ 250,892	\$ 250,892	\$ -	\$ -	\$ -	\$ -	\$ 255,910	\$ 255,910	\$ -	\$ -	\$ -	\$ -	
73	RLR	WM	GF	Renewal	Asset Backlog (funded by Special Variation)	\$ 1,141,572	\$ 380,524	\$ -	\$ 380,524	\$ -	\$ -	\$ -	\$ 380,524	\$ -	\$ 380,524	\$ -	\$ -	\$ -	\$ 380,524	\$ -	\$ 380,524	\$ -	\$ -	\$ -	
74	RLR	WM	GF	Renewal	Rural Roads Reseals	\$ 639,998	\$ 209,122	\$ 209,122	\$ -	\$ -	\$ -	\$ -	\$ 213,305	\$ 213,305	\$ -	\$ -	\$ -	\$ -	\$ 217,571	\$ 217,571	\$ -	\$ -	\$ -	\$ -	
		WM			Total - Rural Local Roads	\$ 2,534,345	\$ 835,619	\$ 455,095	\$ 380,524	\$ -	\$ -	\$ -	\$ 844,721	\$ 464,197	\$ 380,524	\$ -	\$ -	\$ -	\$ 854,005	\$ 473,481	\$ 380,524	\$ -	\$ -	\$ -	
		WM			Rural Unsealed Roads																				
75	RLR	WM	GF	Renewal	Roads Resheeting (Unsealed rural roads resheeting)	\$ 1,054,866	\$ 344,682	\$ 344,682	\$ -	\$ -	\$ -	\$ -	\$ 351,576	\$ 351,576	\$ -	\$ -	\$ -	\$ -	\$ 358,608	\$ 358,608	\$ -	\$ -	\$ -	\$ -	
		WM			Total - Rural Unsealed Roads	\$ 1,054,866	\$ 344,682	\$ 344,682	\$ -	\$ -	\$ -	\$ -	\$ 351,576	\$ 351,576	\$ -	\$ -	\$ -	\$ -	\$ 358,608	\$ 358,608	\$ -	\$ -	\$ -	\$ -	
		WM			Regional Roads																				
76	RR	WM	GF	Renewal	Regional Roads Capital Works (Block grant)	\$ 981,000	\$ 356,400	\$ 356,400	\$ -	\$ -	\$ -	\$ -	\$ 356,400	\$ 356,400	\$ -	\$ -	\$ -	\$ -	\$ 268,200	\$ 268,200	\$ -	\$ -	\$ -	\$ -	
77	RR	WM	GF	Renewal	Repair Grant (with 50% Block Grant contribution)	\$ 173,200	\$ -	\$ -	\$ -																

No	Dept	Resp	Fund	New / Renewal	Project	Project Total	Capital Funding FY 25/26						Capital Funding FY 26/27						Capital Funding FY 27/28							
							Budget	Revenue	SV	Reserve	Grant/Cont	Loan		Budget	Revenue	SV	Reserve	Grant/Cont	Loan		Budget	Revenue	SV	Reserve	Grant/Cont	Loan
		MPA		Ancillary Roadworks																						
79	ARW	MPA	GF	New	Get NSW Active	\$ 300,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
		MPA		Total - Ancillary Roadworks		\$ 300,000	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -
		WM		Regional Emergency Road Repair Fund																						
80	RERRF	WM	GF	Renewal	Regional Emergency Road Repair Fund	\$ 2,800,000	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		MPA		Total - Regional Emergency Road Repair Fund		\$ 2,800,000	\$ 1,400,000	\$ -		\$ 1,400,000	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total - Transport				\$ 15,012,972	\$ 5,415,826	\$ 3,585,302		\$ 1,400,000	\$ 50,000	\$ -	\$ 5,442,479	\$ 3,611,955	\$ 380,524	\$ 1,400,000	\$ 50,000	\$ -	\$ 4,154,666	\$ 3,639,142	\$ 380,524	\$ -	\$ 135,000	\$ -	\$ -	
		Economic Development																								
		EDM		Economic Development / Real Estate																						
81	EC	DGMI	GF	New	Red Hill Industrial Expansion	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 3,070,000	\$ 1,930,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		EDM		Total - Economic Development / Real Estate		\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 3,070,000	\$ 1,930,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		EDM		Industrial Promotion																						
82	IP	EDM	GF	Renewal	Gateway/Entrance signs	\$ 20,000	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
83	IP	EDM	GF	New	Way Finding Signage Audit/Replacement 25/26	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		EDM		Total - Industrial Promotion		\$ 55,000	\$ 45,000	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -
		Total - Economic Development				\$ 5,055,000	\$ 5,045,000	\$ 45,000	\$ -	\$ -	\$ 3,070,000	\$ 1,930,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
		PWM		Plant																						
84	Plant	PWM	GF	Renewal	Light Vehicles	\$ 908,225	\$ 120,593	\$ -	\$ -	\$ 120,593	\$ -	\$ -	\$ 428,209	\$ -	\$ -	\$ 428,209	\$ -	\$ -	\$ 359,423	\$ -	\$ -	\$ 359,423	\$ -	\$ -	\$ -	\$ -
85	Plant	PWM	GF	Renewal	Trucks & Trailers	\$ 1,469,400	\$ 850,000	\$ -	\$ -	\$ 850,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 119,400	\$ -	\$ -	\$ 119,400	\$ -	\$ -	\$ -	\$ -
86	Plant	PWM	GF	Renewal	Heavy Plant Purchases	\$ 1,229,833	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 618,743	\$ -	\$ -	\$ 618,743	\$ -	\$ -	\$ 211,090	\$ -	\$ -	\$ 211,090	\$ -	\$ -	\$ -	\$ -
87	Plant	PWM	GF	Renewal	Other Plant Capital	\$ 60,000	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
		PWM		Total - Plant		\$ 3,667,458	\$ 1,390,593	\$ -	\$ -	\$ 1,390,593	\$ -	\$ -	\$ 1,566,952	\$ -	\$ -	\$ 1,566,952	\$ -	\$ -	\$ 709,913	\$ -	\$ -	\$ 709,913	\$ -	\$ -	\$ -	\$ -
		Buildings																								
		MPA		Other Council buildings																						
88	OCB	MPA	GF	Renewal	Building renewal & upgrades in portfolio	\$ 475,505	\$ 155,374	\$ 155,374	\$ -	\$ -	\$ -	\$ -	\$ 158,481	\$ 158,481	\$ -	\$ -	\$ -	\$ -	\$ 161,651	\$ 161,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89	OCB	MPA	GF	Renewal	Asset Backlog (funded by Special Variation)	\$ 1,200,000	\$ 400,000	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -
90	CCB	MPA	GF	Renewal	Administration Building Upgrade and Fitout Stage 2	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	CCB	MPA	GF	New	Adult Change Facilities with hoist and Change table	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ -
92	CCB	MPA	GF	New	Chambers - External Stairs	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93	CCB	MPA	GF	Renewal	Chambers - Renewal Lift	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	CCB	MPA	GF	New	PV solar Installation - Community Services Building	\$ 17,000	\$ 17,000	\$ -	\$ -	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95	CCB	MPA	GF	New	Smart TV - Emergency Operations Centre	\$ 53,000	\$ 43,000	\$ -	\$ -	\$ -	\$ 43,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	CCB	MPA	GF	New	Parkside Museum - Outdoor Space Upgrade	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		MPA		Total - Other Council buildings		\$ 2,755,505	\$ 925,374	\$ 155,374	\$ 400,000	\$ 277,000	\$ 93,000	\$ -	\$ 668,481	\$ 168,481	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,161,651	\$ 311,651	\$ 400,000	\$ -	\$ 450,000	\$ -	\$ -	\$ -
		MPA		Emergency Operations Centre																						
97	EOC	MPA	GF	New	Irrigation System Rear of Building	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		MPA		Total - Emergency Operations Centre		\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		MPA		Quarry Communications Tower																						
98	QCT	MPA	GF	Renewal	Static Line Replacement & Structural Inspection	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		MPA		Total - Quarry Communications Tower		\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Total - Buildings				\$ 2,805,505	\$ 940,374	\$ 170,374	\$ 400,000	\$ 277,000	\$ 93,000	\$ -	\$ 703,481	\$ 203,481	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,161,651	\$ 311,651	\$ 400,000	\$ -	\$ 450,000	\$ -	\$ -	\$ -
		TAO		Aerodrome																						
99	AERO	TAO	GF	Renewal	Primary windosck electrical cable renew	\$ 110,000	\$ 110,000	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	AERO	TAO	GF	Renewal	Landscaping of carpark area	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101	AERO	TAO	GF	Renewal	Renewal of current CCTV operations	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 12,500	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ -
		TAO		Total - Aerodrome		\$ 147,500	\$ 110,000	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500	\$ -	\$ 25,000	\$ 12,500	\$ -	\$ -	\$ 12,500	\$ -	\$ -
		WSE		Water																						
102	WAT	WSE	WF	Renewal	Water Main Replacements	\$ 900,000	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
103	WAT	WSE	WF	Renewal	Hydrant and Valve replacements	\$ 195,000	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -
104	WAT	WSE	WF	Renewal	Services Replacements	\$ 60,000	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
105	WAT	WSE	WF	New	Water Treatment Plant Design/Business case	\$ 1,807,000	\$ 451,750	\$ -	\$ -	\$ 225,875	\$ 225,875	\$ -	\$ 903,500	\$ -	\$ -	\$ 451,750	\$ 451,750	\$ -	\$ 451,750	\$ -	\$ -	\$ 225,875	\$ 225,875	\$ -	\$ -	\$ -
106	WAT	WSE	WF	Renewal	Bore 3 replacement	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107	WAT	WSE	WF	Renewal	Water Meter Replacements	\$ 275,000	\$ 275,000	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	WAT	WSE	WF	Renewal	Rising Main Renewal	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
109	WAT	WSE	WF	New	Water - Bores and Pump Telemetry hardware	\$ 320,000	\$ 320,000	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		WSE		Total - Water		\$ 4,307,000	\$ 1,431,750	\$ -	\$ -	\$ 1,205,875	\$ 225,875	\$ -	\$ 2,038,500	\$ -	\$ -	\$ 1,586,750	\$ 451,750	\$ -	\$ 836,750	\$ -	\$ -	\$ 610,875	\$ 225,875	\$ -	\$ -	\$ -
		WSE		Sewer																						
110	SEW	WSE	SF	Renewal	Sewer Main Relines	\$ 1,150,000	\$ 450,000	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -
111	SEW	WSE	SF	Renewal	Manhole Replacements	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
112	SEW	WSE	SF	New	Primary Filter (start 2024-25)	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ -	\$ 100,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113	SEW	WSE	SF	New	Narrandera West (start 2027-28)	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 125,000	\$ 375,000	\$ -	\$ -	\$ -
114	SEW	WSE	SF	New	SCADA online analysers (start 2024-25)	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115	SEW	WSE	SF	Renewal	Sewer - Telemetry hardware upgrade	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116	SEW																									



## RESERVE DETAILS 2024-2025

RESERVE DETAILS	Balance 30 Jun 2024	Budget Transfer 24/25	Other	Carry over	Sept	Dec	Net Transfer 24/25	Balance 30 Jun 2025	25/26 Budget Movement	Balance 30 Jun 2026
<b>GENERAL FUND - DETAILS</b>										
<b>Employee's Leave Entitlement</b>										
Employee's Leave Entitlement	\$ 1,301,000.00						\$ -	\$ 1,301,000.00		\$ 1,301,000.00
<b>Plant &amp; Vehicle Replacement</b>										
Plant & Vehicle Replacement	\$ 2,155,286.87	\$ 119,941.00					\$ 119,941.00	\$ 2,275,227.87	-\$ 299,857.00	\$ 1,975,370.87
<b>Information Technology Replacement</b>										
Street Camera Replacement	\$ 1,000.00			-\$ 1,000.00			-\$ 1,000.00	\$ -		\$ -
Computer Replacement	\$ 599,349.98	-\$ 317,006.00		-\$ 145,006.94		\$ 65,000.00	-\$ 397,012.94	\$ 202,337.04		\$ 202,337.04
<b>Carry Over Works</b>										
Carry Over Operating Program	\$ 113,483.77			-\$ 113,483.77			-\$ 113,483.77	\$ 0.00		\$ 0.00
Carry Over Capital Program	\$ 1,303,036.54			-\$ 1,303,036.54			-\$ 1,303,036.54	-\$ 0.00		-\$ 0.00
<b>Organisational service assets and projects</b>										
Public Art & Festive Tree Maintenance	\$ 49,228.36	\$ 20,000.00					\$ 20,000.00	\$ 69,228.36		\$ 69,228.36
Infrastructure Replacement & Renewal	\$ 188,984.01	-\$ 84,965.00	\$ 1,659,000.00	-\$ 365,217.90			\$ 1,208,817.10	\$ 1,397,801.11	\$ 49,000.00	\$ 1,446,801.11
Narrandera Business Centre Master Plan	\$ 18,191.03		\$ 309,919.84			\$ 586,686.00	\$ 896,605.84	\$ 914,796.87		\$ 914,796.87
Delivery of Aged strategies	\$ 201,666.15						\$ -	\$ 201,666.15		\$ 201,666.15
Shire Property Renewal & Cyclical Maint.	\$ 354,483.00						\$ -	\$ 354,483.00		\$ 354,483.00
Visitor Centre Building Replacement	-\$ 0.00						\$ -	-\$ 0.00		-\$ 0.00
Renewable Energy	\$ 86,898.00	\$ 50,000.00					\$ 50,000.00	\$ 136,898.00		\$ 136,898.00
Narrandera Park Landscape	\$ 10,176.00						\$ -	\$ 10,176.00		\$ 10,176.00
<b>Organisational strategy and governance</b>										
Election & Integrated Planning Exp	\$ 59,195.91	-\$ 48,500.00					-\$ 48,500.00	\$ 10,695.91		\$ 10,695.91
Financial Management Reserve Strategy	\$ 1,461,079.78						\$ -	\$ 1,461,079.78		\$ 1,461,079.78
Employee Training Programs	\$ 42,500.00						\$ -	\$ 42,500.00		\$ 42,500.00
<b>Special Variation</b>										
Stormwater (loan interest)	\$ -						\$ -	\$ -		\$ -
Technology	\$ -						\$ -	\$ -		\$ -
Additional Resources - compliance	\$ -						\$ -	\$ -		\$ -
Asset Backlog - OSR	\$ -						\$ -	\$ -		\$ -
Asset Backlog - Buildings	\$ -						\$ -	\$ -		\$ -
Asset Backlog - Roads	\$ -						\$ -	\$ -		\$ -
<b>Community Transport</b>										
Community Transport	\$ 365,525.36						\$ -	\$ 365,525.36		\$ 365,525.36
<b>Financial Assistance Grant</b>										
Financial Assistance Grant	\$ 5,558,351.00			-\$ 5,558,351.00			-\$ 5,558,351.00	\$ -		\$ -
<b>Council Committees</b>										
Committee - Barellan Museum	\$ 4,156.68						\$ -	\$ 4,156.68		\$ 4,156.68
Committee - Koala Committee	\$ 18,616.46						\$ -	\$ 18,616.46		\$ 18,616.46
Committee - Railway Station	\$ 11,642.60						\$ -	\$ 11,642.60		\$ 11,642.60
355 Committee - Parkside Museum	\$ 4,071.36						\$ -	\$ 4,071.36		\$ 4,071.36
Committee - Barellan Hall	\$ 22,663.95						\$ -	\$ 22,663.95		\$ 22,663.95
Committee - Grong Grong Community Hall	\$ 2,553.66						\$ -	\$ 2,553.66		\$ 2,553.66
Committee - Domestic Violence	\$ 186.90						\$ -	\$ 186.90		\$ 186.90
<b>Cemetery Perpetual</b>										
N'dra Cemetery - Perpetual mtnce all	\$ 482,762.88	\$ 23,472.00		-\$ 20,000.00			\$ 3,472.00	\$ 486,234.88	\$ 23,472.00	\$ 509,706.88
<b>Property Development</b>										
Property Development (Red Hill)	\$ 609,464.95	-\$ 720,000.00			\$ 720,000.00	-\$ 86,946.00	-\$ 86,946.00	\$ 522,518.95		\$ 522,518.95
<b>Quarry Rehabilitation</b>										
Quarry Rehabilitation	\$ 52,112.07	\$ 15,000.00					\$ 15,000.00	\$ 67,112.07	\$ 15,000.00	\$ 82,112.07
Quarry Maintenance	\$ 127,726.22						\$ -	\$ 127,726.22		\$ 127,726.22
<b>Reverse Cycle Vending Machine</b>										
Reverse Cycle Vending Machine	\$ 4,360.29	\$ 3,210.00					\$ 3,210.00	\$ 7,570.29	\$ 2,715.00	\$ 10,285.29

RESERVE DETAILS 2024-2025											
RESERVE DETAILS	Balance 30 Jun 2024	Budget Transfer 24/25	Other	Carry over	Sept	Dec	Net Transfer 24/25	Balance 30 Jun 2025	25/26 Budget Movement	Balance 30 Jun 2026	
<b>Waste Management</b>											
Narrandera Waste Depot	\$ 884,584.45	\$ 6,939.00		-\$ 217,876.33	\$ 19,939.00	-\$ 450,000.00	-\$ 640,998.33	\$ 243,586.12	\$ 192,724.00	\$ 436,310.12	
Narrandera Waste Depot - Excavation	\$ 104,704.00						\$ -	\$ 104,704.00		\$ 104,704.00	
Narrandera Waste Depot - Rehabilitation	\$ 368,644.00						\$ -	\$ 368,644.00		\$ 368,644.00	
Barellan Waste Depot	\$ 76,421.29						\$ -	\$ 76,421.29		\$ 76,421.29	
Barellan Waste Depot - Excavation	\$ 36,592.00						\$ -	\$ 36,592.00		\$ 36,592.00	
Barellan Waste Depot - Rehabilitation	\$ 53,429.00						\$ -	\$ 53,429.00		\$ 53,429.00	
Narrandera Depot Compactor Expenses	\$ 48,379.00						\$ -	\$ 48,379.00		\$ 48,379.00	
Grong Grong Waste Depot Rehabilitation	\$ 73,876.00						\$ -	\$ 73,876.00		\$ 73,876.00	
<b>Crown Reserves</b>											
Lake Talbot Tourist Park	\$ 422,685.51	\$ 80,774.00		-\$ 94,102.57	\$ 402.00		-\$ 12,926.57	\$ 409,758.94	\$ 80,318.00	\$ 490,076.94	
<b>Stormwater</b>											
Narrandera Stormwater Reserve	\$ 29,045.16	-\$ 902,758.00			\$ 884,996.00	\$ 1,150.00	-\$ 16,612.00	\$ 12,433.16	\$ 13,525.00	\$ 25,958.16	
Barellan Stormwater Reserve	\$ 11,639.98	\$ 8,850.00				-\$ 200.00	\$ 8,650.00	\$ 20,289.98		\$ 20,289.98	
<b>Developer Contributions</b>											
Section 7.11 (94)	\$ 60,273.84						\$ -	\$ 60,273.84		\$ 60,273.84	
Section 7.12 (94A)	\$ 235,299.31			-\$ 43,597.96			-\$ 43,597.96	\$ 191,701.35		\$ 191,701.35	
Section 7.4 - Youth activities	\$ 211,100.00					-\$ 11,100.00	-\$ 11,100.00	\$ 200,000.00		\$ 200,000.00	
Section 7.4	\$ 52,635.71	\$ 65,000.00					\$ 65,000.00	\$ 117,635.71	\$ 65,000.00	\$ 182,635.71	
<b>Bonds, Retentions &amp; Trusts</b>											
Kaniva Quarry	\$ 30,000.00						\$ -	\$ 30,000.00		\$ 30,000.00	
Arts Centre Trust	\$ 55,489.63						\$ -	\$ 55,489.63		\$ 55,489.63	
Sale of Land	\$ 139,490.86						\$ -	\$ 139,490.86		\$ 139,490.86	
Barellan Toddler Pool Retention	\$ 3,539.30						\$ -	\$ 3,539.30		\$ 3,539.30	
<b>External Restrictions (Note 6 order)</b>											
<b>Water Fund</b>											
Asset Replacement	\$ 5,303,713.99	-\$ 98,052.00	\$ -	\$ -	-\$ 260,158.00	\$ -	-\$ 358,210.00	\$ 4,945,503.99	-\$ 322,496.00	\$ 4,623,007.99	
Carry Over Works	\$ 640,955.80	\$ -	\$ -	-\$ 640,955.80	\$ -	\$ -	-\$ 640,955.80	-\$ 0.00		-\$ 0.00	
Retention - Pine Hill Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Section 64	\$ 236,366.80	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 246,366.80	\$ 10,000.00	\$ 256,366.80	
<b>Sewer Fund</b>											
Asset Replacement	\$ 103,539.92	-\$ 19,454.00	\$ -	\$ -	\$ 330,011.00	\$ 300,000.00	\$ 610,557.00	\$ 714,096.92	\$ 53,615.00	\$ 767,711.92	
Carry Over Works	\$ 690,120.77	\$ -	\$ -	-\$ 690,120.77	\$ -	\$ -	-\$ 690,120.77	-\$ 0.00		-\$ 0.00	
Unspent Loan	\$ 2,046,816.74	\$ -	\$ -	-\$ 2,046,816.74	\$ -	\$ -	-\$ 2,046,816.74	-\$ 0.00		-\$ 0.00	
Section 64	\$ 99,064.43	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 107,064.43	\$ 8,000.00	\$ 115,064.43	
<b>General Fund - External Restrictions</b>											
Specific Purpose Unexpended Grants	\$ 8,158,914.91	-\$ 1,351,618.00	\$ -	-\$ 4,890,510.16	\$ -	-\$ 16,182.00	-\$ 6,258,310.16	\$ 1,900,604.75	-\$ 1,374,767.00	\$ 525,837.75	
Other Contributions	\$ 103,248.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,248.64		\$ 103,248.64	
Unspent grant & contributions Liability	\$ 1,416,209.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,416,209.68		\$ 1,416,209.68	
Developer Contributions	\$ 559,308.86	\$ 65,000.00	\$ -	-\$ 43,597.96	\$ -	-\$ 11,100.00	\$ 10,302.04	\$ 569,610.90	\$ 65,000.00	\$ 634,610.90	
Waste Management	\$ 1,646,629.74	\$ 6,939.00	\$ -	-\$ 217,876.33	\$ 19,939.00	-\$ 450,000.00	-\$ 640,998.33	\$ 1,005,631.41	\$ 192,724.00	\$ 1,198,355.41	
Stormwater	\$ 40,685.14	-\$ 893,908.00	\$ -	\$ -	\$ 884,996.00	\$ 950.00	-\$ 7,962.00	\$ 32,723.14	\$ 13,525.00	\$ 46,248.14	
Crown Reserves	\$ 422,685.51	\$ 80,774.00	\$ -	-\$ 94,102.57	\$ 402.00	\$ -	-\$ 12,926.57	\$ 409,758.94	\$ 80,318.00	\$ 490,076.94	
<b>Total External Restrictions</b>	<b>\$ 21,468,260.92</b>	<b>-\$ 2,192,319.00</b>	<b>\$ -</b>	<b>-\$ 8,623,980.33</b>	<b>\$ 975,190.00</b>	<b>-\$ 176,332.00</b>	<b>-\$ 10,017,441.33</b>	<b>\$ 11,450,819.59</b>	<b>-\$ 1,274,081.00</b>	<b>\$ 10,176,738.59</b>	



RESERVE DETAILS 2024-2025											
RESERVE DETAILS	Balance 30 Jun 2024	Budget Transfer 24/25	Other	Carry over	Sept	Dec	Net Transfer 24/25	Balance 30 Jun 2025	25/26 Budget Movement	Balance 30 Jun 2026	
Internal Restrictions (Note 6 order)											
Plant & vehicle replacement	\$ 2,155,286.87	\$ 119,941.00	\$ -	\$ -	\$ -	\$ -	\$ 119,941.00	\$ 2,275,227.87	-\$ 299,857.00	\$ 1,975,370.87	
Employee Leave Entitlements	\$ 1,301,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,301,000.00	\$ -	\$ 1,301,000.00	
Carry over works	\$ 1,416,520.31	\$ -	\$ -	-\$ 1,416,520.31	\$ -	\$ -	-\$ 1,416,520.31	-\$ 0.00	\$ -	-\$ 0.00	
Community Transport	\$ 365,525.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 365,525.36	\$ -	\$ 365,525.36	
Organisational strategy and governance	\$ 1,562,775.69	-\$ 48,500.00	\$ -	\$ -	\$ -	\$ -	-\$ 48,500.00	\$ 1,514,275.69	\$ -	\$ 1,514,275.69	
Cemetery Perpetual	\$ 482,762.88	\$ 23,472.00	\$ -	-\$ 20,000.00	\$ -	\$ -	\$ 3,472.00	\$ 486,234.88	\$ 23,472.00	\$ 509,706.88	
Council Committees	\$ 63,891.61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,891.61	\$ -	\$ 63,891.61	
Information Technology Replacement	\$ 600,349.98	-\$ 317,006.00	\$ -	-\$ 146,006.94	\$ -	\$ 65,000.00	-\$ 398,012.94	\$ 202,337.04	\$ -	\$ 202,337.04	
Property Development	\$ 609,464.95	-\$ 720,000.00	\$ -	\$ -	\$ 720,000.00	-\$ 86,946.00	-\$ 86,946.00	\$ 522,518.95	\$ -	\$ 522,518.95	
Organisational service assets and projects	\$ 909,626.55	-\$ 14,965.00	\$ 1,968,919.84	-\$ 365,217.90	\$ -	\$ 586,686.00	\$ 2,175,422.94	\$ 3,085,049.49	\$ 49,000.00	\$ 3,134,049.49	
Special Variation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Quarry Rehabilitation	\$ 179,838.29	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 194,838.29	\$ 15,000.00	\$ 209,838.29	
Financial Assistance Grant	\$ 5,558,351.00	\$ -	\$ -	-\$ 5,558,351.00	\$ -	\$ -	-\$ 5,558,351.00	\$ -	\$ -	\$ -	
Reverse Cycle Vending Machine	\$ 4,360.29	\$ 3,210.00	\$ -	\$ -	\$ -	\$ -	\$ 3,210.00	\$ 7,570.29	\$ 2,715.00	\$ 10,285.29	
Bonds, Retentions & Trusts	\$ 228,519.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,519.79	\$ -	\$ 228,519.79	
Total Internal Restrictions	\$ 15,438,273.57	-\$ 938,848.00	\$ 1,968,919.84	-\$ 7,506,096.15	\$ 720,000.00	\$ 564,740.00	-\$ 5,191,284.31	\$ 10,246,989.26	-\$ 209,670.00	\$ 10,037,319.26	
Total Restrictions	\$ 36,906,534.49	-\$ 3,131,167.00	\$ 1,968,919.84	-\$ 16,130,076.48	\$ 1,695,190.00	\$ 388,408.00	-\$ 15,208,725.64	\$ 21,697,808.85	-\$ 1,483,751.00	\$ 20,214,057.85	

