COONAMBLE
SHIRE COUNCIL

DRAFT LONG-TERM FINANCIAL PLAN
2027–2036

Version: Draft | Contact: (02) 6827 1900 | council@coonambleshire.nsw.gov.au

CONTENTS

ACKNOWLEDGEMENT OF COUNTRY

Coonamble Shire Council acknowledges the Kamilaroi and Wailwan people as the traditional custodians of the land on which it meets and operates, respecting Elders past, present and emerging. We seek at all times to show respect to all people and cultures whose privilege they have to serve within and beyond the Local Government Area.

INTRODUCTION

The Long-Term Financial Plan (LTFP) is a planning and decision-making tool that shows the long-term financial impacts of Council's decisions based on a set of assumptions. It is a requirement under the Integrated Planning and Reporting (IP&R) framework for NSW Local Government.

The Integrated Planning and Reporting Framework (as shown in the diagram) starts with the community's long-term aspirations, looking at least 10 years ahead. It brings together a suite of integrated plans that outline a shared vision, goals, and the strategic actions needed to achieve them. The framework also establishes a clear reporting structure to track progress and a scheduled review cycle to ensure plans remain relevant over time.

The Long-Term Financial Plan (LTFP) is a 10-year rolling plan that informs decision-making and demonstrates how the objectives of the Community Strategic Plan for Coonamble Shire and commitments of the Delivery Program and Operational Plan will be resourced and funded.

Integrated Planning and Reporting Framework

What is the purpose of this Long-Term Financial Plan?

The primary purpose of this Long-Term Financial Plan is to facilitate effective financial decision-making which is informed by the short, medium and long-term expectations of the community. It provides the basis for informed decision-making, long term budgeting, infrastructure planning, and risk management.

This Long-Term Financial Plan ensures that Coonamble Shire Council is able to:

- Fund its operations and services sustainably
- Support the implementation of the Community Strategic Plan and Delivery Program
- Guide investment in and delivery of infrastructure, asset renewal, and community services
- Identify long-term financial challenges and strategies to address them

The Plan will be an effective tool in identifying the resources (people, time and finances) required to deliver the services and standard of service our community expects whilst aiming to operate in a financially sustainable manner.

The Long-Term Financial Plan is reviewed annually in line with the statutory Delivery Program and Operational Plan adoption process. Upon adoption of a new Community Strategic Plan every 4 years, a detailed review of the Long-Term Financial Plan will be undertaken to ensure it still represents the key directives and service priorities identified in Council's Community Strategic Plan.

This version of LTFP was developed in consultation with Council's Executive Leadership Team and Elected Members.

EXECUTIVE SUMMARY

The 2027–2036 Long-Term Financial Plan sets out Coonamble Shire Council's financial strategy over a ten-year planning horizon and supports delivery of the Community Strategic Plan, Delivery Program and Operational Plan. It forms part of Council's Resourcing Strategy under the NSW Integrated Planning and Reporting framework and provides a basis for long-term budgeting, infrastructure planning, risk management and informed decision-making.

The Plan has been prepared on a "business as usual" basis, assuming existing service levels are maintained, the Shire's population remains relatively static, rates increase in line with estimated IPART rate pegging and operating and capital expenditure continue in accordance with the assumptions outlined in this Plan.

The financial projections indicate that Council is expected to maintain a sound working capital position over the life of the Plan, with the Unrestricted Current Ratio forecast to exceed the target benchmark in all years. However, the Plan also highlights ongoing sustainability challenges, including a low Own Source Revenue Ratio, operating performance pressures, asset renewal needs and cash expense cover remaining below benchmark for much of the planning period.

To assess the impacts of changing economic and operating conditions, Council has also undertaken scenario modelling through the development of Planned, Optimistic and Pessimistic scenarios. These scenarios test the effect of changes in key assumptions such as grant funding, own-source revenue, investment returns, operating costs and capital expenditure requirements. The modelling provides Council with a better understanding of potential financial risks and opportunities and supports informed long-term decision-making.

The challenges identified in the Plan reflect the realities faced by a small rural council, including a limited rate base, reliance on government grants, exposure to State Highway contract and quarry income, cost shifting from other levels of government, inflationary pressures, infrastructure renewal requirements, landfill rehabilitation obligations and the impacts of climate change and natural disasters.

Over the life of the Plan, Council will need to maintain strong financial governance, actively pursue external funding opportunities, grow its own-source revenue, prioritise asset renewal, manage cash reserves and investment maturities, and continue reviewing service levels and costs where appropriate.

Overall, the 2027–2036 Long-Term Financial Plan provides a realistic assessment of Council's financial outlook. While Council is forecast to maintain short-term working capital capacity, long-term sustainability will depend on disciplined financial management, responsible asset planning and continued advocacy for appropriate funding support to deliver sustainable services and infrastructure for the Coonamble Shire community.

LONG-TERM FINANCIAL SUSTAINABILITY

What is the definition of Long-Term Financial Sustainability?

> *A financially sustainable Council is one that has the ability to generate sufficient funds to provide the levels of service and the renewal and replacement of assets agreed with its community without incurring excessive debt or rate increases.*

This definition has been translated into four key financial sustainability principles — that Council must:

- Achieve a fully funded operating position reflecting that Council collects enough revenue to fund operational expenditure, repayment of debt and depreciation
- Maintain sufficient cash reserves to ensure that 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 ageing infrastructure and by ensuring cash reserves are set aside for those works which are yet to be identified

Financial sustainability in local government ensures that each generation pays their way rather than any one generation living off their assets and leaving the responsibility for infrastructure/asset renewal to future generations.

What are the key objectives?

The overall goal of the LTFP is to ensure that Coonamble Shire Council remains financially sustainable in the long term. The 2027–2036 LTFP is based on the following principles:

- Rate increases — aligned with estimated IPART rate capping
- Pricing strategy — for services based on Council's preferred options for service delivery and subsidisation vs. user pays principles
- Increased funding levels — for capital works and infrastructure asset maintenance
- Improved liquidity
- Operating Statement surpluses — achievement of, with the exclusion of all non-operational items such as granted assets, developer contributions and capital income

How is Long-Term Financial Sustainability Measured?

Sustainability Benchmarks

New South Wales Local Government Sustainability Benchmarks ensure consistent reporting across the sector. These indicators are used as a "financial health check" to monitor:

- Short Term Focus — the operational liquidity
- Elected Term Focus — fiscal responsibility
- Long Term/Intergenerational Focus — financial sustainability of the Shire

It is important that Council regularly assesses its financial performance and position against the projections contained in the LTFP. The planned model has been developed so that its implementation will meet the following financial indicators:

Key Financial Indicator	Target
Unrestricted Current Ratio	1.5
Own Source Revenue	>60%
Operating Performance Ratio	0.00
Building & Infrastructure Assets Renewal Ratio	100%
Rates, Annual Charges, Interest & Extra Charges Outstanding	<10%
Cash Expense Cover Ratio	>3 months

Unrestricted Current Ratio

What is the purpose of this ratio?

This ratio measures Council's ability to pay its debts as they fall due.

How is this ratio calculated?

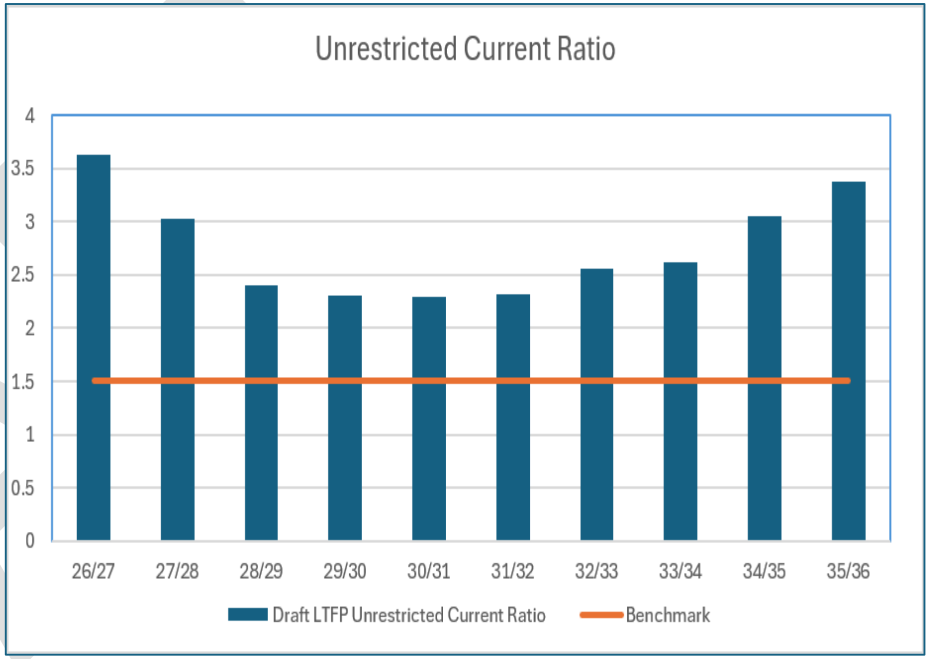
(Current Assets - Restricted Assets) / (Current Liabilities – Restricted Liabilities)

What is the target?

A ratio of 1.5 is a key threshold for testing liquidity issues and is the benchmark set by the Local Government Accounting Code for NSW. This ratio may be influenced by any external restrictions placed on Council funds.

Result

Council's average ratio over the life of the LTFP exceeds the target for all years of the LTFP.



Unrestricted Current Ratio — 2027 to 2036

Own Source Revenue Ratio

What is the purpose of this ratio?

Own source revenue ratio measures financial flexibility. It indicates the degree of reliance on external funding sources such as grants and contributions received by councils. A council has improved financial flexibility with a higher level of own source revenue.

How is this ratio calculated?

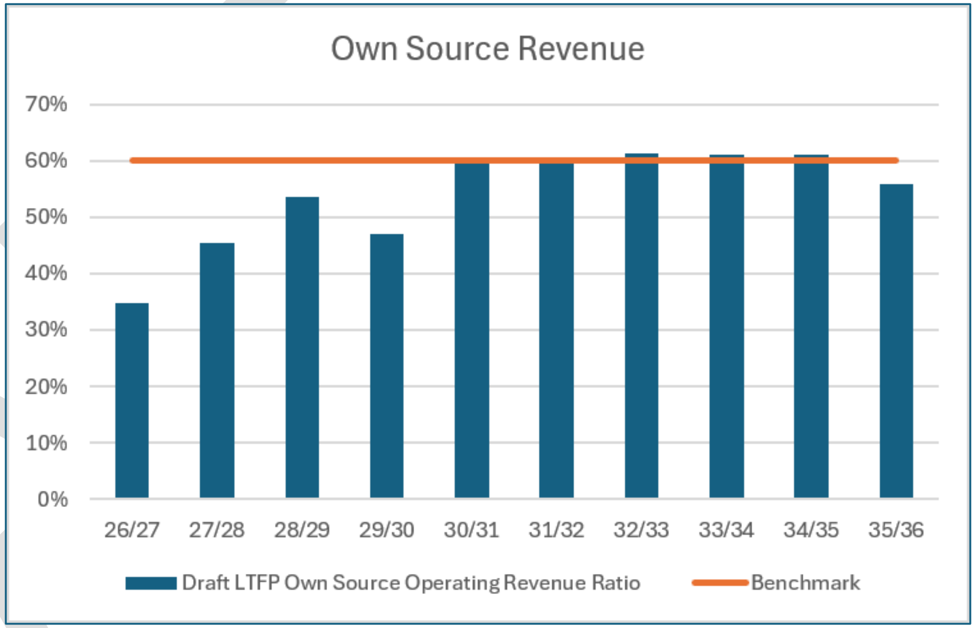
Total continuing revenue less all grants and contributions / Total continuing operating revenue inclusive of capital funding

What is the target?

The benchmark for this ratio is >60%

Result

The Own Source Operating Revenue Ratio remains below the 60% benchmark for most of the forecast period due to reliance on grant funding. As grant income reduces and Council's own revenue grows, the ratio improves and reaches the benchmark in the later years.



Own Source Revenue Ratio — 2027 to 2036

Operating Performance Ratio

What is the purpose of this ratio?

The operating performance ratio measures a council's achievement in containing operating expenditure within operating income.

How is this ratio calculated?

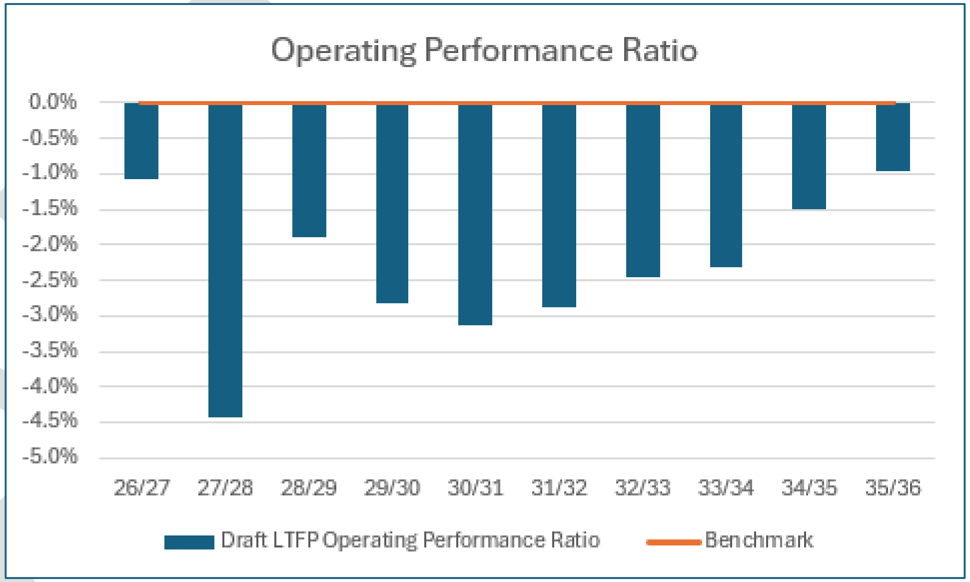
Total Continuing operating revenue (excluding capital grants & contributions) less operating expenses / Total Continuing operating revenue (excluding capital grants & contributions)

What is the target?

The benchmark for this ratio is 0% or greater.

Result

The Operating Performance Ratio remains below the benchmark throughout the forecast period, as operating costs grow faster than revenue. Council will need to manage cost and grow its own revenue to improve long-term financial sustainability.



Operating Performance Ratio — 2027 to 2036

Building & Infrastructure Asset Renewal Ratio

What is the purpose of this ratio?

The Building & Infrastructure Asset Ratio compares capital expenditure on renewal to depreciation.

How is this ratio calculated?

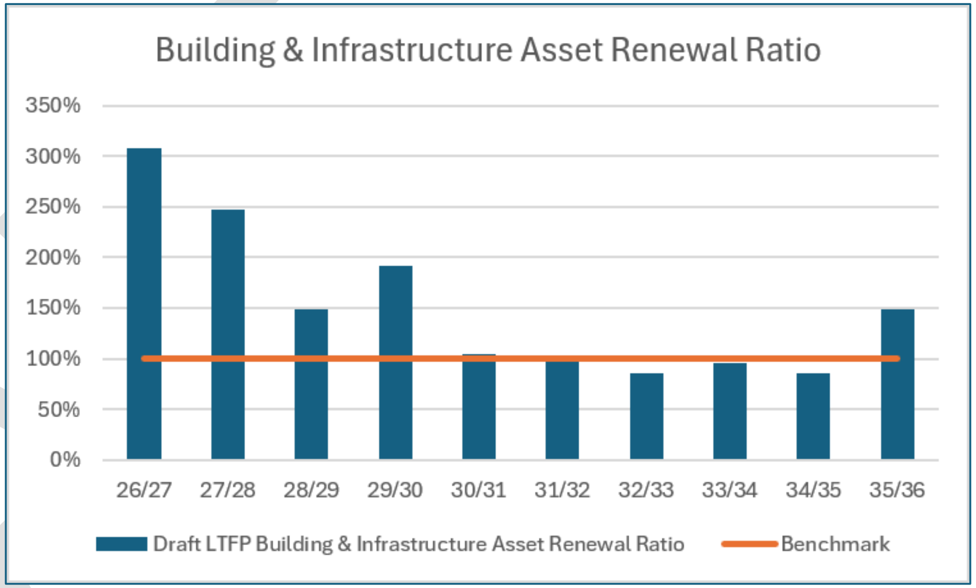
Capital Expenditure / Depreciation

What is the target?

The threshold for this ratio is 100%. A ratio of less than 100% indicates that the capital being consumed in an accounting sense exceeds the capital being replaced into the asset base.

Result

The Building & Infrastructure Asset Renewal Ratio remains above the 100% benchmark for most of the forecast period, indicating strong investment in asset renewal, although it dips below the benchmark between 2032/33 and 2034/35 before recovering in 2035/36.



Building & Infrastructure Asset Renewal Ratio — 2027 to 2036

Rates, Annual Charges, Interest & Extra Charges Outstanding

What is the purpose of this ratio?

The rates and annual charges outstanding percentage is a measure of the impact of uncollected rates and annual charges on liquidity and the adequacy of recovery efforts.

How is this ratio calculated?

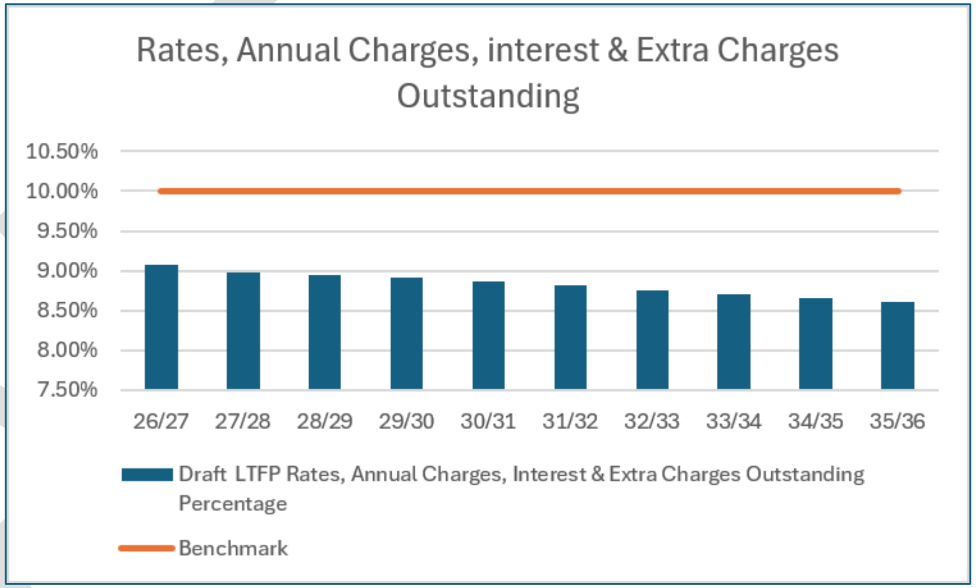
Rates, Annual & Extra Charges Outstanding / Rates, Annual & Extra Charges Collectible

What is the target?

The threshold for this ratio is <10.0%. The ratio indicates Council's ongoing issues with debt recovery due to a number of economic factors associated with small and remote councils.

Result

The Rates, Annual Charges, Interest and Extra Charges Outstanding Ratio remains relatively stable at an average of around 8.8% across the forecast period, remaining below the 10% benchmark and indicating sound debt collection performance; however, Council will need to maintain a strong focus on recovering outstanding amounts to sustain this result.



Rates, Annual Charges, Interest & Extra Charges Outstanding - 2027 to 2036

Cash Expense Cover Ratio

What is the purpose of this ratio?

This ratio shows the number of months Council can continue to pay its immediate expenses without additional cashflow.

How is this ratio calculated?

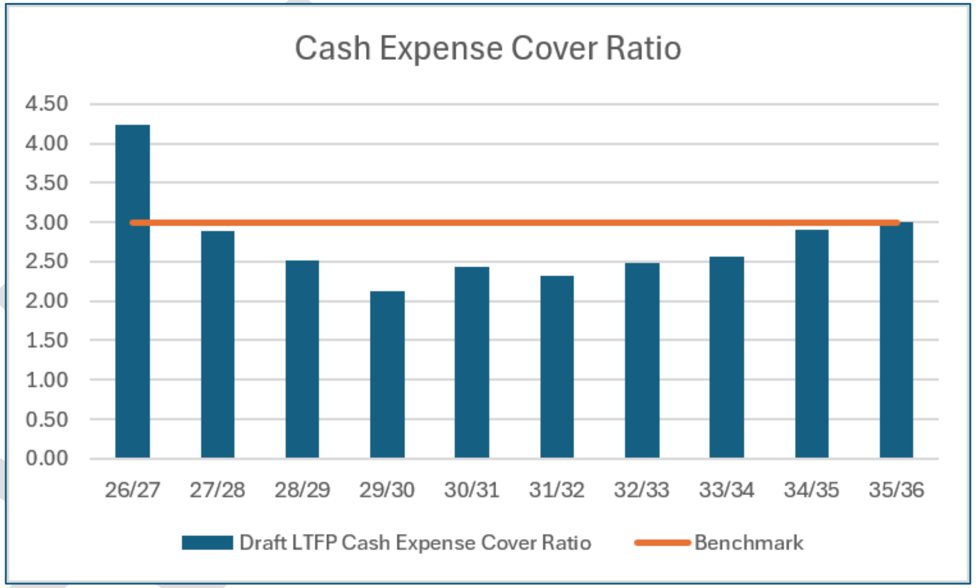
Current Year's Cash & Cash Equivalents (incl. short Term Deposits) / Monthly Operating & financing activities Cash Flow payments

What is the target?

The benchmark for this ratio is >3 months.

Result

The Cash Expense Cover Ratio is projected to remain below the benchmark of 3.0 for most of the planning period, before gradually improving to meet the benchmark by 2035/36. To improve this ratio, Council will need to carefully manage the maturity of its investments to ensure adequate liquidity is maintained and cash reserves are available to meet ongoing operating expenses



Cash Expense Cover Ratio — 2027 to 2036

KEY FINANCIAL CHALLENGES AND RISKS

In delivering sustainable services and infrastructure over the long-term, the Shire faces a range of financial challenges and risks. These can impact the Shire's ability to meet community expectations, maintain assets, and stay financially sustainable.

Rate Pegging

Rate income, which is a major revenue source for Councils, is regulated by the Independent Pricing and Regulatory Tribunal (IPART) through annual rate pegging. This mechanism limits the increase in general rates, often below the actual increase in operating costs. As a result, the Shire's ability to grow its revenue base is constrained, especially in periods of high inflation or increasing service demands.

Size of Revenue Base

As a council with a small rate base due to its remote location, any increases in the rate-cap only have a minimal effect on Council's overall income. Council has no way of influencing this income, and it is unlikely to improve as there is only limited development occurring in the municipality.

Reliance on Government Grants

Council is highly reliant on government grants, with operating grants contributing significantly to total income. Any reduction in this government funding significantly affects the operating surplus.

Loss / Reduction of Own Source Revenue Generating Opportunities

Council is able to generate revenue from ongoing operations, including income from State Highway Contracts and Income from the Quarry Sales. A reduction of loss of revenue opportunities from these areas would affect Council's financial sustainability.

Cost Shifting from Other Levels of Government

Cost shifting refers to the transfer of service delivery responsibilities from the Commonwealth or State Governments to local councils without adequate funding. Examples include emergency services contributions, animal management, public libraries, crown land management, noxious weed controls and citizenship services.

Asset Renewal and Infrastructure Backlog

Councils manage large portfolios of infrastructure assets, including roads and bridges, buildings, open spaces, water, stormwater and sewerage. The development of asset management plans has confirmed that Council's infrastructure continues to deteriorate, and that current levels of maintenance and renewal fall short of that required to maintain some assets in a satisfactory condition. This infrastructure challenge may place pressure on Council's ability to remain financially sustainable in the long term.

Landfill Rehabilitation

Council owns a number of landfill sites. These landfill sites will need to be rehabilitated sometime in the future. Council has maintained a provision for landfill rehabilitation, but as future costs are difficult to estimate, there is a risk that Council's current provision may not be adequate.

Climate Change and Natural Disasters

Councils are on the frontline of responding to and preparing for the impacts of climate change, including extreme weather events. These events can cause significant damage to assets, increase insurance premiums, and demand unplanned emergency expenditure. This has put a financial and resourcing burden on the Shire for recovery and reconstruction.

Inflation and Escalating Costs

Rising costs for materials, energy, construction, and staffing can significantly impact service delivery and capital projects. Cost escalation can also affect grant-funded projects, requiring councils to absorb budget shortfalls. Being a remote and small council, it is not possible to levy a variety of fees and charges that a larger council could.

SENSITIVITY ANALYSIS

Sensitivity analysis has been incorporated within the financial modelling through the development of alternative scenarios. These scenarios test the impact of changes in key assumptions, including grant funding, employee costs, investment returns, and own-source revenue from highway contracts and quarry operations. This enables Council to assess potential financial risks and opportunities and better understand the long-term sustainability of its financial position

Council has developed three financial scenarios to test the long-term sustainability of its financial position and assess the potential impact of changes in key assumptions. These scenarios comprise:

Assumption	Planned Scenario	Optimistic Scenario	Pessimistic Scenario
Rates Revenue	IPART Rate Peg	2% above base plus 8% SRV (Years 5-7)	25% below base case
Operating Grants	Average 2.67% increase	5% above base case	10% reduction from Year 2
Capital Grants	Forecast funding secured	Additional grants secured	10% reduction and delayed receipts
Investment Income	Base assumptions	10% to 15% above base	15% below base
Employee Costs	2.6% average increase	Base assumptions	Additional 1.5% p.a.
Materials & Contracts	Inflation-based growth	2% below base	Additional 3% p.a. for first 3 years
Insurance	Base assumptions	At or below base	12.5% increase p.a. for first 3 years
Maintenance	Planned program delivered	5% to 10% below base	15% above base
Capital Projects	Base estimates	Up to 5% below budget	20% above budget
Borrowing Costs	Base assumptions	0.5% to 1% below base	1.5% above base
Emergency Events	None assumed	None assumed	One-off event in Year 6 equal to 3% of operating revenue

Please note that the financial statements for the Optimistic and Pessimistic models are not included in this Plan.

LONG-TERM FINANCIAL - PLANNED SCENARIO MODEL

Key Assumptions

The model is best described as a 'business as usual' scenario with a view to ensure the long-term financial sustainability of Council, and is based on the following assumptions:

- Existing service levels will be maintained
- There will be no significant changes to the level of subsidisation that existing services receive from general revenue
- Net staff levels will remain constant in line with current service provision
- Inflation is forecasted based on RBA's Statement on Monetary Policy February 2026
- Staff costs will increase by an average of 2.0% over the life of the plan
- All revenue sources other than rates, annual charges and statutory charges to rise by inflation within reason
- The replacement/refurbishment of existing assets will be maintained at current levels
- Any new borrowings will be on a principal and interest basis
- Assets that provide income streams or allow Council to reduce operating costs may be leased
- As it is expected that the Shire's population will remain static for the life of the plan, no population growth factors have been factored into the plan

Operating Revenue Assumptions

Item	Assumption
General Rates	3.25% increase for the life of the plan
Waste Charges	5% increase for the life of the plan
Sewer Charges	5% increase for the life of the plan
Water Charges	4.3% first three years, then 3% for the remainder of the plan
Operating Grants	2.67% average increase for the life of the plan
Investment Returns	3% first five years, then 2% for the remainder of the plan

Operating Expenditure Assumptions

Item	Assumption
Employee Costs	4% increase for the first three years of the plan with 2.6% average increase for the remainder of the plan
Materials & Contracts	Increase at the projected CPI increase of 2.6% p.a.
Borrowings	Three new loans and their associated repayment costs have been included
Depreciation	Increased in line with Fair valuation principles and projected capital works

Balance Sheet Overview

Item	Assumption
Cash and Investments	Council's cash and investment balances are forecast to decline in the early years of the Plan due to capital expenditure, before recovering in later years. Cash and investment balances remain positive throughout the planning period, supporting Council's ongoing liquidity.
Infrastructure Assets	The fixed asset balance is the outcome of projected levels of capital expenditure, depreciation, gifted assets and asset disposals shown in the Income Statement
Borrowings	Three new loans, and the associated repayments, have been included in the Plan to fund identified infrastructure renewal projects. These borrowings provide a funding source for essential asset renewal works while enabling Council to maintain its long-term infrastructure investment program.
Equity and Reserves	The accumulated equity of Council (including Reserve funds) continues to increase during the life of the LTFP in line with projected stable reserves and operating surpluses. Revaluation reserves remain stable throughout the planning period, providing a strong equity foundation and supporting Council's overall financial sustainability.

APPENDIX 1 – FINANCIAL STATEMENTS

The financial statements contained in this appendix form the basis of Coonamble Shire Council's Long-Term Financial Plan 2027–2036, encompassing the Income Statement, Balance Sheet, Cash Flow Statement and Capital Expenditure schedules.

These statements are prepared on the basis of the key assumptions outlined in this document and are intended to provide a clear picture of the Council's projected financial position over the 10-year planning horizon.

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
INCOME STATEMENT - CONSOLIDATED
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	9,236,284	9,544,330	9,912,782	10,296,122	10,669,083	11,042,272	11,428,875	11,829,389	12,244,332	12,674,240
User Charges & Fees	8,163,409	8,400,148	8,680,862	8,951,096	9,196,951	9,446,920	9,703,753	9,967,640	10,238,779	10,517,371
Other Revenues	1,199,227	1,234,025	1,269,812	1,302,827	1,336,701	1,371,455	1,407,113	1,443,697	1,481,234	1,519,746
Grants & Contributions provided for Operating Purposes	11,040,387	11,275,666	11,953,584	12,206,758	12,524,134	12,849,761	13,183,855	13,526,635	13,878,328	14,239,164
Grants & Contributions provided for Capital Purposes	26,419,908	13,069,234	6,175,624	11,879,287	1,877,128	1,899,900	1,512,032	1,802,808	2,043,921	6,008,636
Interest & Investment Revenue	1,213,943	981,341	953,480	586,942	582,369	648,050	676,474	727,782	782,556	855,466
Other Income:										
Net Gains from the Disposal of Assets	150,000	154,350	158,826	162,956	167,192	171,539	176,000	180,575	185,270	190,087
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	160,091	160,891	161,696	162,504	163,317	164,134	164,954	165,779	166,608	167,441
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**57,583,249**	**44,819,985**	**39,266,665**	**45,548,492**	**36,516,874**	**37,594,031**	**38,253,054**	**39,644,307**	**41,021,028**	**46,172,152**
Expenses from Continuing Operations										
Employee Benefits & On-Costs	12,879,242	13,532,753	14,044,731	14,402,975	14,770,396	15,147,228	15,533,714	15,930,102	16,336,646	16,753,608
Borrowing Costs	20,370	18,366	14,346	50,797	143,036	183,424	165,200	150,294	132,396	111,519
Materials & Contracts	8,976,242	9,571,323	9,307,057	9,522,576	9,812,836	10,096,863	10,361,809	10,761,708	10,916,543	11,203,902
Depreciation & Amortisation	8,365,532	8,732,854	9,018,486	9,272,648	9,593,820	9,852,967	10,103,100	10,359,721	10,621,827	10,890,391
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	30,000	30,870	31,765	32,591	33,439	34,308	35,200	36,115	37,054	38,018
Other Expenses	1,076,852	1,108,081	1,140,215	1,169,861	1,200,277	1,231,484	1,263,503	1,296,354	1,330,059	1,364,641
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**31,348,238**	**32,994,247**	**33,556,600**	**34,451,448**	**35,553,803**	**36,546,275**	**37,462,527**	**38,534,295**	**39,374,525**	**40,362,079**
Operating Result from Continuing Operations	**26,235,011**	**11,825,738**	**5,710,065**	**11,097,045**	**963,071**	**1,047,756**	**790,528**	**1,110,012**	**1,646,503**	**5,810,073**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**26,235,011**	**11,825,738**	**5,710,065**	**11,097,045**	**963,071**	**1,047,756**	**790,528**	**1,110,012**	**1,646,503**	**5,810,073**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**(184,897)**	**(1,243,496)**	**(465,559)**	**(782,242)**	**(914,057)**	**(852,144)**	**(721,504)**	**(692,796)**	**(397,418)**	**(198,563)**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
INCOME STATEMENT - GENERAL FUND
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	6,930,202	7,171,371	7,421,176	7,679,935	7,947,983	8,225,665	8,513,341	8,811,383	9,120,179	9,440,132
User Charges & Fees	6,446,089	6,633,026	6,825,383	7,002,843	7,184,917	7,371,725	7,563,390	7,760,038	7,961,799	8,168,806
Other Revenues	1,168,292	1,202,172	1,237,036	1,269,198	1,302,198	1,336,055	1,370,792	1,406,433	1,443,000	1,480,518
Grants & Contributions provided for Operating Purposes	10,941,787	11,197,359	11,873,006	12,124,085	12,439,312	12,762,734	13,094,565	13,435,023	13,784,334	14,142,727
Grants & Contributions provided for Capital Purposes	26,419,908	12,760,534	3,149,999	3,147,159	1,344,328	1,899,900	1,512,032	1,582,808	2,043,921	1,740,636
Interest & Investment Revenue	901,229	595,389	624,563	278,893	277,278	284,414	299,393	335,813	368,175	425,234
Other Income:										
Net Gains from the Disposal of Assets	150,000	154,350	158,826	162,956	167,192	171,539	176,000	180,575	185,270	190,087
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	160,091	160,891	161,696	162,504	163,317	164,134	164,954	165,779	166,608	167,441
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**53,117,598**	**39,875,093**	**31,451,685**	**31,827,575**	**30,826,525**	**32,216,165**	**32,694,467**	**33,677,852**	**35,073,286**	**35,755,581**
Expenses from Continuing Operations										
Employee Benefits & On-Costs	12,056,777	12,510,348	12,981,430	13,312,028	13,651,084	13,998,815	14,355,442	14,721,195	15,096,307	15,481,020
Borrowing Costs	20,370	18,366	14,346	9,547	34,521	54,335	48,095	45,842	41,302	34,528
Materials & Contracts	7,204,465	7,773,890	7,457,498	7,624,928	7,834,249	8,056,310	8,268,202	8,613,667	8,712,653	8,942,711
Depreciation & Amortisation	7,400,479	7,738,796	7,995,888	8,223,720	8,486,306	8,707,224	8,928,920	9,156,365	9,388,535	9,626,386
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	30,000	30,870	31,765	32,591	33,439	34,308	35,200	36,115	37,054	38,018
Other Expenses	1,076,852	1,108,081	1,140,215	1,169,861	1,200,277	1,231,484	1,263,503	1,296,354	1,330,059	1,364,641
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**27,788,943**	**29,180,350**	**29,621,141**	**30,372,675**	**31,239,876**	**32,082,476**	**32,899,362**	**33,869,538**	**34,605,911**	**35,487,304**
Operating Result from Continuing Operations	**25,328,655**	**10,694,743**	**1,830,544**	**1,454,900**	**(413,351)**	**133,690**	**(204,895)**	**(191,686)**	**467,376**	**268,277**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**25,328,655**	**10,694,743**	**1,830,544**	**1,454,900**	**(413,351)**	**133,690**	**(204,895)**	**(191,686)**	**467,376**	**268,277**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**(1,091,253)**	**(2,065,791)**	**(1,319,455)**	**(1,692,259)**	**(1,757,679)**	**(1,766,210)**	**(1,716,927)**	**(1,774,494)**	**(1,576,545)**	**(1,472,359)**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
INCOME STATEMENT - WATER FUND
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	1,141,353	1,174,452	1,233,175	1,294,834	1,333,679	1,373,689	1,414,900	1,457,347	1,501,067	1,546,099
User Charges & Fees	1,482,250	1,525,235	1,601,497	1,681,572	1,732,019	1,783,980	1,837,499	1,892,624	1,949,403	2,007,885
Other Revenues	16,600	17,081	17,577	18,034	18,503	18,984	19,477	19,984	20,503	21,036
Grants & Contributions provided for Operating Purposes	98,600	78,307	80,578	82,673	84,822	87,028	89,290	91,612	93,994	96,438
Grants & Contributions provided for Capital Purposes	-	308,700	3,025,625	2,710,000	532,800	-	-	220,000	-	300,000
Interest & Investment Revenue	171,062	179,444	141,568	156,245	143,717	190,731	206,694	223,287	245,770	262,606
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	**2,909,865**	**3,283,219**	**6,100,019**	**5,943,357**	**3,845,540**	**3,454,411**	**3,567,861**	**3,904,853**	**3,810,737**	**4,234,063**
Expenses from Continuing Operations										
Employee Benefits & On-Costs	520,274	626,135	651,181	668,111	685,482	703,305	721,591	740,352	759,601	779,351
Borrowing Costs	-	-	-	-	30,782	58,007	53,044	47,804	42,272	36,432
Materials & Contracts	1,376,919	1,391,125	1,431,468	1,468,686	1,538,472	1,588,995	1,630,308	1,672,696	1,716,187	1,760,807
Depreciation & Amortisation	521,208	536,157	551,539	565,730	611,861	637,313	652,640	668,365	684,499	701,052
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**2,418,402**	**2,553,417**	**2,634,187**	**2,702,527**	**2,866,597**	**2,987,620**	**3,057,583**	**3,129,218**	**3,202,559**	**3,277,643**
Operating Result from Continuing Operations	**491,463**	**729,802**	**3,465,832**	**3,240,830**	**978,943**	**466,791**	**510,278**	**775,635**	**608,178**	**956,421**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**491,463**	**729,802**	**3,465,832**	**3,240,830**	**978,943**	**466,791**	**510,278**	**775,635**	**608,178**	**956,421**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**491,463**	**421,102**	**440,207**	**530,830**	**446,143**	**466,791**	**510,278**	**555,635**	**608,178**	**656,421**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
INCOME STATEMENT - SEWER FUND
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	1,164,729	1,198,506	1,258,431	1,321,353	1,387,421	1,442,917	1,500,634	1,560,660	1,623,086	1,688,009
User Charges & Fees	235,070	241,887	253,981	266,680	280,014	291,215	302,864	314,978	327,577	340,680
Other Revenues	14,335	14,771	15,200	15,595	16,000	16,416	16,843	17,281	17,730	18,191
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	-	-	-	6,022,128	-	-	-	-	-	3,968,000
Interest & Investment Revenue	141,652	206,508	187,348	151,804	161,374	172,905	170,386	168,683	168,611	167,626
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	**1,555,786**	**1,661,673**	**1,714,961**	**7,777,561**	**1,844,809**	**1,923,454**	**1,990,727**	**2,061,601**	**2,137,005**	**6,182,508**
Expenses from Continuing Operations										
Employee Benefits & On-Costs	302,191	396,270	412,120	422,836	433,829	445,109	456,682	468,555	480,738	493,237
Borrowing Costs	-	-	-	41,250	77,733	71,082	64,061	56,648	48,821	40,559
Materials & Contracts	394,858	406,309	418,092	428,962	440,115	451,558	463,299	475,345	487,703	500,384
Depreciation & Amortisation	443,844	457,901	471,059	483,198	495,652	508,430	521,541	534,992	548,793	562,953
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**1,140,893**	**1,260,480**	**1,301,271**	**1,376,246**	**1,447,330**	**1,476,180**	**1,505,582**	**1,535,539**	**1,566,055**	**1,597,132**
Operating Result from Continuing Operations	**414,893**	**401,193**	**413,689**	**6,401,315**	**397,480**	**447,274**	**485,145**	**526,062**	**570,949**	**4,585,375**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**414,893**	**401,193**	**413,689**	**6,401,315**	**397,480**	**447,274**	**485,145**	**526,062**	**570,949**	**4,585,375**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**414,893**	**401,193**	**413,689**	**379,187**	**397,480**	**447,274**	**485,145**	**526,062**	**570,949**	**617,375**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	9,197,423	9,515,837	9,875,671	10,257,630	10,631,114	11,006,239	11,391,744	11,791,125	12,204,899	12,633,601
User Charges & Fees	8,043,223	8,271,377	8,523,344	8,798,187	9,059,927	9,308,485	9,561,442	9,821,344	10,088,383	10,362,759
Investment & Interest Revenue Received	1,203,352	973,743	945,609	578,790	573,924	639,301	667,410	718,392	772,828	845,386
Grants & Contributions	37,680,957	24,087,065	17,912,246	23,478,067	15,065,812	14,778,962	14,694,974	15,328,921	15,941,050	19,830,172
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,239,810	1,504,342	1,501,023	1,456,810	1,507,889	1,523,230	1,567,508	1,600,808	1,635,636	1,681,243
Payments:										
Employee Benefits & On-Costs	(12,848,989)	(13,515,267)	(14,026,545)	(14,390,681)	(14,757,782)	(15,134,287)	(15,520,436)	(15,916,479)	(16,322,669)	(16,739,267)
Materials & Contracts	(8,877,910)	(9,593,100)	(9,285,067)	(9,523,951)	(9,813,755)	(10,099,659)	(10,364,680)	(10,770,693)	(10,913,714)	(11,207,059)
Borrowing Costs	(20,408)	(18,406)	(14,388)	(50,842)	(142,439)	(183,478)	(165,256)	(150,354)	(132,458)	(111,585)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(1,102,500)	(1,088,922)	(1,130,159)	(1,155,732)	(1,185,379)	(1,216,121)	(1,247,911)	(1,278,985)	(1,314,974)	(1,347,788)
Net Cash provided (or used in) Operating Activities	34,514,957	20,136,670	14,301,734	19,448,278	10,939,311	10,622,673	10,584,795	11,144,079	11,958,980	15,947,460
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	1,264,695	2,603,535	2,851,966	1,361,368	-	121,894	242,949	200,073	146,826	1,111,751
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	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	(580,491)	-	(216,720)	-	(730,552)	(280,111)	(913,252)	(875,806)	(1,988,266)	(1,792,961)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(34,756,518)	(23,863,254)	(16,471,638)	(22,268,942)	(11,421,711)	(10,330,477)	(9,293,613)	(10,013,250)	(9,517,732)	(14,717,988)
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	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(34,072,314)	(21,259,718)	(13,836,393)	(20,907,574)	(12,152,263)	(10,488,694)	(9,963,915)	(10,688,983)	(11,359,172)	(15,399,198)
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	-	-	1,500,000	2,069,353	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(54,136)	(57,001)	(60,248)	(120,793)	(266,026)	(290,491)	(306,688)	(323,787)	(341,841)	(360,900)
Repayment of lease liabilities (principal repayments)	(41,642)	(38,246)	(42,734)	(43,977)	(42,927)	(43,793)	(45,850)	(44,527)	(44,777)	(46,657)
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(95,778)	(95,247)	(102,982)	1,335,230	1,760,400	(334,284)	(352,538)	(368,314)	(386,618)	(407,558)
Net Increase/(Decrease) in Cash & Cash Equivalents	346,866	(1,218,295)	362,359	(124,066)	547,448	(200,304)	268,342	86,782	213,191	140,705
plus: Cash & Cash Equivalents - beginning of year	1,155,569	1,502,435	284,139	646,498	522,432	1,069,880	869,576	1,137,919	1,224,700	1,437,891
Cash & Cash Equivalents - end of the year	**1,502,435**	**284,139**	**646,498**	**522,432**	**1,069,880**	**869,576**	**1,137,919**	**1,224,700**	**1,437,891**	**1,578,596**

Cash & Cash Equivalents - end of the year	1,502,435	284,139	646,498	522,432	1,069,880	869,576	1,137,919	1,224,700	1,437,891	1,578,596
Investments - end of the year	16,526,360	13,922,825	11,287,579	9,926,212	10,656,763	10,814,980	11,485,282	12,161,015	14,002,455	14,683,665
Cash, Cash Equivalents & Investments - end of the year	**18,028,795**	**14,206,964**	**11,934,078**	**10,448,644**	**11,726,644**	**11,684,556**	**12,623,201**	**13,385,716**	**15,440,346**	**16,262,261**
Representing:										
- External Restrictions	9,766,527	6,263,354	6,098,171	5,371,369	6,383,857	6,407,222	6,427,770	6,706,276	6,858,709	5,955,876
- Internal Restrictions	7,508,360	6,545,360	6,309,072	6,441,072	6,541,072	6,710,072	6,879,072	7,048,072	7,217,072	7,386,072
- Unrestricted	753,908	1,398,250	(473,166)	(1,363,798)	(1,198,285)	(1,432,737)	(683,641)	(368,633)	1,364,565	2,920,313
	18,028,795	**14,206,964**	**11,934,078**	**10,448,644**	**11,726,644**	**11,684,556**	**12,623,201**	**13,385,716**	**15,440,346**	**16,262,261**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - GENERAL FUND
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	6,913,953	7,153,362	7,402,664	7,660,973	7,928,559	8,205,769	8,492,961	8,790,509	9,098,799	9,418,235
User Charges & Fees	6,515,709	6,537,824	6,727,421	6,912,468	7,092,192	7,276,589	7,465,780	7,659,891	7,859,048	8,063,383
Investment & Interest Revenue Received	890,638	587,791	616,693	270,741	268,833	275,665	290,330	326,423	358,446	415,154
Grants & Contributions	37,548,312	23,755,778	14,888,277	15,274,988	13,761,208	14,675,888	14,605,752	15,024,032	15,840,475	15,884,194
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,228,190	1,474,985	1,472,654	1,427,805	1,476,309	1,490,841	1,534,289	1,566,737	1,600,692	1,645,403
Payments:										
Employee Benefits & On-Costs	(12,026,524)	(12,492,862)	(12,963,243)	(13,299,734)	(13,638,471)	(13,985,873)	(14,342,164)	(14,707,571)	(15,082,330)	(15,466,679)
Materials & Contracts	(7,086,404)	(7,797,789)	(7,439,534)	(7,630,018)	(7,841,242)	(8,063,829)	(8,275,165)	(8,626,850)	(8,714,131)	(8,950,287)
Borrowing Costs	(20,408)	(18,406)	(14,388)	(9,592)	(33,924)	(54,388)	(48,151)	(45,902)	(41,365)	(34,595)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(1,102,500)	(1,088,922)	(1,130,159)	(1,155,732)	(1,185,379)	(1,216,121)	(1,247,911)	(1,278,985)	(1,314,974)	(1,347,788)
Net Cash provided (or used in) Operating Activities	32,860,965	18,111,761	9,560,383	9,451,898	7,828,086	8,604,541	8,475,722	8,708,283	9,604,660	9,627,020
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	1,310,693	2,293,355	720,700	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	(580,491)	-	-	-	-	-	(664,596)	(435,607)	(1,711,978)	(1,552,273)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(31,521,518)	(20,335,172)	(11,565,104)	(10,103,018)	(8,365,630)	(8,550,655)	(7,432,018)	(8,095,543)	(7,568,786)	(7,761,758)
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	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(32,102,009)	(19,024,479)	(9,271,749)	(9,382,318)	(8,365,630)	(8,550,655)	(8,096,613)	(8,531,151)	(9,280,764)	(9,314,031)
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	-	-	-	950,000	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(54,136)	(57,001)	(60,248)	(63,535)	(104,016)	(75,545)	(79,758)	(84,205)	(88,899)	(93,856)
Repayment of lease liabilities (principal repayments)	(41,642)	(38,246)	(42,734)	(43,977)	(42,927)	(43,793)	(45,850)	(44,527)	(44,777)	(46,657)
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(95,778)	(95,247)	(102,982)	(107,512)	803,057	(119,338)	(125,608)	(128,731)	(133,677)	(140,514)
Net Increase/(Decrease) in Cash & Cash Equivalents	663,178	(1,007,965)	185,652	(37,932)	265,513	(65,452)	253,501	48,401	190,220	172,475
plus: Cash & Cash Equivalents - beginning of year	538,811	1,201,990	194,025	379,677	341,745	607,258	541,805	795,306	843,707	1,033,927
Cash & Cash Equivalents - end of the year	**1,201,990**	**194,025**	**379,677**	**341,745**	**607,258**	**541,805**	**795,306**	**843,707**	**1,033,927**	**1,206,402**

Cash & Cash Equivalents - end of the year	1,201,990	194,025	379,677	341,745	607,258	541,805	795,306	843,707	1,033,927	1,206,402
Investments - end of the year	10,817,909	9,507,216	7,213,860	6,493,160	6,493,160	6,493,160	7,157,756	7,593,363	9,305,341	10,857,615
Cash, Cash Equivalents & Investments - end of the year	**12,019,899**	**9,701,241**	**7,593,537**	**6,834,905**	**7,100,418**	**7,034,966**	**7,953,062**	**8,437,070**	**10,339,268**	**12,064,016**
Representing:										
- External Restrictions	3,757,631	1,757,631	1,757,631	1,757,631	1,757,631	1,757,631	1,757,631	1,757,631	1,757,631	1,757,631
- Internal Restrictions	7,508,360	6,545,360	6,309,072	6,441,072	6,541,072	6,710,072	6,879,072	7,048,072	7,217,072	7,386,072
- Unrestricted	753,908	1,398,250	(473,166)	(1,363,798)	(1,198,285)	(1,432,737)	(683,641)	(368,633)	1,364,565	2,920,313
	12,019,899	**9,701,241**	**7,593,537**	**6,834,905**	**7,100,418**	**7,034,966**	**7,953,062**	**8,437,070**	**10,339,268**	**12,064,016**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - WATER FUND
Scenario: Planned Scenario

	Actuals	Current Year					Projected Years					
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	1,039,920	1,133,569	1,171,946	1,228,728	1,290,164	1,330,737	1,370,659	1,411,779	1,454,132	1,497,756	1,542,689
User Charges & Fees	-	1,177,747	1,269,806	1,497,932	1,553,058	1,630,711	1,699,977	1,750,976	1,803,505	1,857,610	1,913,339	1,970,739
Investment & Interest Revenue Received	-	184,767	171,062	179,444	141,568	156,245	143,717	190,731	206,694	223,287	245,770	262,606
Grants & Contributions	-	95,082	117,900	331,288	3,023,969	2,802,155	683,400	103,074	89,222	304,889	100,575	387,291
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	594,910	(2,715)	14,586	13,170	13,410	15,579	15,973	16,376	16,790	17,214	17,648
Payments:												
Employee Benefits & On-Costs	-	(441,328)	(520,274)	(626,135)	(651,181)	(668,111)	(685,482)	(703,305)	(721,591)	(740,352)	(759,601)	(779,351)
Materials & Contracts	-	(1,643,829)	(1,395,161)	(1,390,108)	(1,428,579)	(1,466,021)	(1,533,474)	(1,585,377)	(1,627,350)	(1,669,661)	(1,713,072)	(1,757,612)
Borrowing Costs	-	-	-	-	-	-	(30,782)	(58,007)	(53,044)	(47,804)	(42,272)	(36,432)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(25,000)	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	982,270	774,186	1,178,952	3,880,733	3,758,552	1,623,671	1,084,724	1,125,591	1,398,890	1,259,707	1,607,577
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	42,579	1,102,773	920,070	-	60,822	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	(216,720)	-	(599,657)	(280,111)	(248,656)	(440,198)	(276,288)	(240,687)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,611,616)	(1,935,000)	(2,169,345)	(3,578,293)	(3,874,991)	(1,985,153)	(684,477)	(755,331)	(810,565)	(847,973)	(1,229,559)
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	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(1,569,037)	(832,227)	(1,249,275)	(3,795,013)	(3,814,169)	(2,584,810)	(964,588)	(1,003,987)	(1,250,763)	(1,124,261)	(1,470,246)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	1,119,353	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	-	-	-	(42,728)	(89,013)	(93,976)	(99,215)	(104,747)	(110,588)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	1,076,625	(89,013)	(93,976)	(99,215)	(104,747)	(110,588)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(586,767)	(58,041)	(70,323)	85,720	(55,616)	115,487	31,123	27,628	48,911	30,699	26,743
plus: Cash & Cash Equivalents - beginning of year	-	729,000	142,233	84,192	13,869	99,589	43,972	159,459	190,583	218,211	267,122	297,821
Cash & Cash Equivalents - end of the year	**-**	**142,233**	**84,192**	**13,869**	**99,589**	**43,972**	**159,459**	**190,583**	**218,211**	**267,122**	**297,821**	**324,564**
Cash & Cash Equivalents - end of the year	729,000	142,233	84,192	13,869	99,589	43,972	159,459	190,583	218,211	267,122	297,821	324,564
Investments - end of the year	2,745,000	2,702,421	1,599,648	679,578	896,299	835,476	1,435,133	1,715,244	1,963,900	2,404,099	2,680,387	2,921,074
Cash, Cash Equivalents & Investments - end of the year	**3,474,000**	**2,844,654**	**1,683,840**	**693,447**	**995,887**	**879,449**	**1,594,592**	**1,905,827**	**2,182,112**	**2,671,221**	**2,978,208**	**3,245,638**
Representing:												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions			-	-	-	-	-	-	-	-	-	-
- Unrestricted	3,474,000	2,844,654	1,683,840	693,447	995,887	879,449	1,594,592	1,905,827	2,182,112	2,671,221	2,978,208	3,245,638
	3,474,000	**2,844,654**	**1,683,840**	**693,447**	**995,887**	**879,449**	**1,594,592**	**1,905,827**	**2,182,112**	**2,671,221**	**2,978,208**	**3,245,638**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - SEWER FUND
Scenario: Planned Scenario

	Actuals	Current Year					Projected Years					
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	1,150,713	1,149,902	1,190,529	1,244,280	1,306,494	1,371,818	1,429,812	1,487,004	1,546,484	1,608,344	1,672,677
User Charges & Fees	-	221,998	257,709	235,621	242,865	255,008	267,759	280,920	292,157	303,843	315,997	328,637
Investment & Interest Revenue Received	-	149,597	141,652	206,508	187,348	151,804	161,374	172,905	170,386	168,683	168,611	167,626
Grants & Contributions	-	150,194	14,745	-	-	5,400,924	621,204	-	-	-	-	3,558,687
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	14,855	14,335	14,771	15,200	15,595	16,000	16,416	16,843	17,281	17,730	18,191
Payments:												
Employee Benefits & On-Costs	-	(335,243)	(302,191)	(396,270)	(412,120)	(422,836)	(433,829)	(445,109)	(456,682)	(468,555)	(480,738)	(493,237)
Materials & Contracts	-	(442,652)	(396,345)	(405,203)	(416,954)	(427,913)	(439,039)	(450,454)	(462,165)	(474,182)	(486,510)	(499,160)
Borrowing Costs	-	-	-	-	-	(41,250)	(77,733)	(71,082)	(64,061)	(56,648)	(48,821)	(40,559)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	909,463	879,806	845,957	860,618	6,237,827	1,487,554	933,409	983,482	1,036,906	1,094,613	4,712,864
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	161,922	372,772	558,610	579,845	-	121,894	242,949	200,073	146,826	1,111,751
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	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	(33,725)	-	-	-	-	(130,895)	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(769,213)	(1,300,000)	(1,358,737)	(1,328,241)	(8,290,933)	(1,070,928)	(1,095,345)	(1,106,264)	(1,107,142)	(1,100,973)	(5,726,671)
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	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(802,938)	(1,138,078)	(985,965)	(769,631)	(7,711,088)	(1,201,823)	(973,451)	(863,315)	(907,069)	(954,147)	(4,614,920)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	1,500,000	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	-	-	(57,258)	(119,282)	(125,933)	(132,955)	(140,368)	(148,194)	(156,457)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	1,442,742	(119,282)	(125,933)	(132,955)	(140,368)	(148,194)	(156,457)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	106,525	(258,272)	(140,007)	90,987	(30,518)	166,449	(165,975)	(12,787)	(10,530)	(7,728)	(58,513)
plus: Cash & Cash Equivalents - beginning of year	-	368,000	474,525	216,253	76,246	167,233	136,714	303,163	137,188	124,401	113,871	106,144
Cash & Cash Equivalents - end of the year	**-**	**474,525**	**216,253**	**76,246**	**167,233**	**136,714**	**303,163**	**137,188**	**124,401**	**113,871**	**106,144**	**47,630**
Cash & Cash Equivalents - end of the year	368,000	474,525	216,253	76,246	167,233	136,714	303,163	137,188	124,401	113,871	106,144	47,630
Investments - end of the year	4,237,000	4,270,725	4,108,803	3,736,030	3,177,420	2,597,575	2,728,470	2,606,576	2,363,626	2,163,553	2,016,727	904,976
Cash, Cash Equivalents & Investments - end of the year	**4,605,000**	**4,745,250**	**4,325,056**	**3,812,276**	**3,344,653**	**2,734,289**	**3,031,633**	**2,743,764**	**2,488,028**	**2,277,424**	**2,122,870**	**952,606**
Representing:												
- External Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Internal Restrictions		-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	4,605,000	4,745,250	4,325,056	3,812,276	3,344,653	2,734,289	3,031,633	2,743,764	2,488,028	2,277,424	2,122,870	952,606
	4,605,000	**4,745,250**	**4,325,056**	**3,812,276**	**3,344,653**	**2,734,289**	**3,031,633**	**2,743,764**	**2,488,028**	**2,277,424**	**2,122,870**	**952,606**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - CONSOLIDATED
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
ASSETS										
Current Assets										
Cash & Cash Equivalents	1,502,435	284,139	646,498	522,432	1,069,880	869,576	1,137,919	1,224,700	1,437,891	1,578,596
Investments	16,526,360	13,922,825	11,287,579	9,926,212	10,656,763	10,814,980	11,485,282	12,161,015	14,002,455	14,683,665
Receivables	19,737,090	14,540,534	11,238,077	12,125,256	11,003,676	11,496,261	11,636,546	11,974,637	12,463,557	13,081,223
Inventories	1,021,758	1,102,516	1,057,644	1,081,389	1,111,076	1,142,569	1,172,621	1,221,615	1,235,654	1,268,281
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	299,638	313,103	306,731	311,148	316,522	322,200	327,667	336,148	339,122	345,055
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	39,087,281	30,163,117	24,536,529	23,966,438	24,157,918	24,645,587	25,760,035	26,918,115	29,478,679	30,956,819
Non-Current Assets										
Investments	-	-	-	-	-	-	-	-	-	-
Receivables	700,660	713,140	730,339	747,982	762,026	776,626	791,804	807,583	823,986	841,038
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	490,169,297	504,606,484	511,645,514	524,781,424	526,689,942	527,407,991	526,729,493	526,667,549	525,748,426	529,830,257
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Right of use assets	15,448	92,437	49,392	27,475	103,927	59,592	15,257	93,760	69,717	24,226
Investments Accounted for using the equity method	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	490,994,405	505,521,060	512,534,245	525,665,880	527,664,894	528,353,209	527,645,554	527,677,892	526,751,129	530,804,521
TOTAL ASSETS	**530,081,685**	**535,684,177**	**537,070,774**	**549,632,318**	**551,822,812**	**552,998,795**	**553,405,589**	**554,596,007**	**556,229,808**	**561,761,339**
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	5,062,135	4,299,786	3,702,610	3,710,350	3,660,143	3,766,202	3,757,730	3,916,065	3,939,914	4,046,583
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	15,198,056	9,715,497	6,092,187	6,192,854	5,589,595	5,946,048	5,923,323	6,090,089	6,418,735	6,441,083
Lease liabilities	10,607	42,734	41,145	14,342	43,793	45,850	15,199	41,869	46,657	15,191
Borrowings	57,001	60,248	63,535	187,035	290,491	306,688	323,787	341,841	360,900	381,023
Employee benefit provisions	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	22,472,075	16,262,541	12,043,753	12,248,858	11,728,298	12,209,064	12,164,316	12,534,140	12,910,483	13,028,156
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	5,021	51,556	10,411	14,098	62,210	16,359	1,161	53,585	25,440	10,249
Borrowings	191,536	131,288	67,753	1,323,460	3,023,331	2,716,644	2,392,856	2,051,015	1,690,115	1,309,091
Employee benefit provisions	114,724	114,724	114,724	114,724	114,724	114,724	114,724	114,724	114,724	114,724
Other provisions	921,000	921,000	921,000	921,000	921,000	921,000	921,000	921,000	921,000	921,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	1,232,281	1,218,568	1,113,888	2,373,282	4,121,265	3,768,727	3,429,741	3,140,324	2,751,279	2,355,064
TOTAL LIABILITIES	**23,704,356**	**17,481,109**	**13,157,641**	**14,622,140**	**15,849,563**	**15,977,791**	**15,594,057**	**15,674,464**	**15,661,762**	**15,383,220**
Net Assets	**506,377,330**	**518,203,068**	**523,913,133**	**535,010,178**	**535,973,249**	**537,021,005**	**537,811,532**	**538,921,544**	**540,568,046**	**546,378,120**
EQUITY										
Retained Earnings	248,478,330	260,304,068	266,014,133	277,111,178	278,074,249	279,122,005	279,912,532	281,022,544	282,669,046	288,479,120
Revaluation Reserves	257,899,000	257,899,000	257,899,000	257,899,000	257,899,000	257,899,000	257,899,000	257,899,000	257,899,000	257,899,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	506,377,330	518,203,068	523,913,133	535,010,178	535,973,249	537,021,005	537,811,532	538,921,544	540,568,046	546,378,120
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	**506,377,330**	**518,203,068**	**523,913,133**	**535,010,178**	**535,973,249**	**537,021,005**	**537,811,532**	**538,921,544**	**540,568,046**	**546,378,120**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - GENERAL FUND
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
ASSETS										
Current Assets										
Cash & Cash Equivalents	1,201,990	194,025	379,677	341,745	607,258	541,805	795,306	843,707	1,033,927	1,206,402
Investments	10,817,909	9,507,216	7,213,860	6,493,160	6,493,160	6,493,160	7,157,756	7,593,363	9,305,341	10,857,615
Receivables	18,175,929	12,925,464	9,460,625	9,651,931	9,153,163	9,600,993	9,678,351	9,944,731	10,373,041	10,502,778
Inventories	1,021,758	1,102,516	1,057,644	1,081,389	1,111,076	1,142,569	1,172,621	1,221,615	1,235,654	1,268,281
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	299,638	313,103	306,731	311,148	316,522	322,200	327,667	336,148	339,122	345,055
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	31,517,224	24,042,323	18,418,537	17,879,374	17,681,179	18,100,728	19,131,701	19,939,564	22,287,085	24,180,130
Non-Current Assets										
Investments	-	-	-	-	-	-	-	-	-	-
Receivables	503,676	510,444	517,508	524,509	531,849	539,544	547,610	556,063	564,920	574,200
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	446,185,325	458,088,488	461,243,582	463,262,495	463,222,446	463,306,416	461,940,504	461,164,210	459,529,432	457,919,038
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Right of use assets	15,448	92,437	49,392	27,475	103,927	59,592	15,257	93,760	69,717	24,226
Investments Accounted for using the equity method	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000	109,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	446,813,449	458,800,368	461,919,482	463,923,479	463,967,222	464,014,552	462,612,371	461,923,033	460,273,070	458,626,465
TOTAL ASSETS	**478,330,672**	**482,842,691**	**480,338,019**	**481,802,853**	**481,648,401**	**482,115,280**	**481,744,071**	**481,862,597**	**482,560,155**	**482,806,595**
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	4,775,345	4,006,521	3,397,598	3,393,516	3,332,128	3,428,203	3,410,221	3,558,776	3,572,569	3,668,898
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	15,151,059	9,715,497	6,092,187	6,192,854	5,589,595	5,946,048	5,923,323	6,090,089	6,418,735	6,441,083
Lease liabilities	10,607	42,734	41,145	14,342	43,793	45,850	15,199	41,869	46,657	15,191
Borrowings	57,001	60,248	63,535	67,753	75,545	79,758	84,205	88,899	93,856	99,089
Employee benefit provisions	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276	2,144,276
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	22,138,288	15,969,277	11,738,741	11,812,741	11,185,337	11,644,135	11,577,224	11,923,910	12,276,094	12,368,537
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	5,021	51,556	10,411	14,098	62,210	16,359	1,161	53,585	25,440	10,249
Borrowings	191,536	131,288	67,753	-	838,191	758,434	674,229	585,330	491,474	392,384
Employee benefit provisions	114,724	114,724	114,724	114,724	114,724	114,724	114,724	114,724	114,724	114,724
Other provisions	921,000	921,000	921,000	921,000	921,000	921,000	921,000	921,000	921,000	921,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	1,232,281	1,218,568	1,113,888	1,049,822	1,936,125	1,810,517	1,711,114	1,674,639	1,552,638	1,438,357
TOTAL LIABILITIES	**23,370,569**	**17,187,845**	**12,852,629**	**12,862,563**	**13,121,462**	**13,454,652**	**13,288,338**	**13,598,549**	**13,828,732**	**13,806,894**
Net Assets	**454,960,104**	**465,654,846**	**467,485,390**	**468,940,290**	**468,526,939**	**468,660,628**	**468,455,733**	**468,264,048**	**468,731,423**	**468,999,701**
EQUITY										
Retained Earnings	217,853,104	228,547,846	230,378,390	231,833,290	231,419,939	231,553,628	231,348,733	231,157,048	231,624,423	231,892,701
Revaluation Reserves	237,107,000	237,107,000	237,107,000	237,107,000	237,107,000	237,107,000	237,107,000	237,107,000	237,107,000	237,107,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	454,960,104	465,654,846	467,485,390	468,940,290	468,526,939	468,660,628	468,455,733	468,264,048	468,731,423	468,999,701
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	**454,960,104**	**465,654,846**	**467,485,390**	**468,940,290**	**468,526,939**	**468,660,628**	**468,455,733**	**468,264,048**	**468,731,423**	**468,999,701**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - WATER FUND
Scenario: Planned Scenario

					Projected Years					
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
ASSETS										
Current Assets										
Cash & Cash Equivalents	84,192	13,869	99,589	43,972	159,459	190,583	218,211	267,122	297,821	324,564
Investments	1,599,648	679,578	896,299	835,476	1,435,133	1,715,244	1,963,900	2,404,099	2,680,387	2,921,074
Receivables	1,070,042	1,109,708	1,246,822	1,294,960	1,265,493	1,286,847	1,325,438	1,371,839	1,406,126	1,457,366
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	2,753,882	1,803,156	2,242,709	2,174,409	2,860,086	3,192,674	3,507,550	4,043,060	4,384,333	4,703,004
Non-Current Assets										
Investments	-	-	-	-	-	-	-	-	-	-
Receivables	196,984	202,696	212,831	223,473	230,177	237,082	244,195	251,520	259,066	266,838
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	22,586,230	24,219,418	27,246,172	30,555,433	31,928,725	31,975,889	32,078,580	32,220,780	32,384,254	32,912,761
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	22,783,213	24,422,114	27,459,003	30,778,906	32,158,902	32,212,971	32,322,774	32,472,300	32,643,320	33,179,599
TOTAL ASSETS	**25,537,095**	**26,225,270**	**29,701,712**	**32,953,315**	**35,018,987**	**35,405,645**	**35,830,324**	**36,515,360**	**37,027,654**	**37,882,603**
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	248,671	254,040	264,650	275,423	285,527	294,406	302,783	311,400	320,263	329,379
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	46,997	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	89,013	93,976	99,215	104,747	110,588	116,754
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	295,668	254,040	264,650	275,423	374,540	388,382	401,998	416,147	430,850	446,132
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	987,613	893,637	794,422	689,674	579,087	462,333
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	987,613	893,637	794,422	689,674	579,087	462,333
TOTAL LIABILITIES	**295,668**	**254,040**	**264,650**	**275,423**	**1,362,153**	**1,282,019**	**1,196,420**	**1,105,821**	**1,009,937**	**908,465**
Net Assets	**25,241,427**	**25,971,230**	**29,437,062**	**32,677,892**	**33,656,834**	**34,123,626**	**34,633,904**	**35,409,539**	**36,017,716**	**36,974,137**
EQUITY										
Retained Earnings	16,236,427	16,966,230	20,432,062	23,672,892	24,651,834	25,118,626	25,628,904	26,404,539	27,012,716	27,969,137
Revaluation Reserves	9,005,000	9,005,000	9,005,000	9,005,000	9,005,000	9,005,000	9,005,000	9,005,000	9,005,000	9,005,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	25,241,427	25,971,230	29,437,062	32,677,892	33,656,834	34,123,626	34,633,904	35,409,539	36,017,716	36,974,137
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	**25,241,427**	**25,971,230**	**29,437,062**	**32,677,892**	**33,656,834**	**34,123,626**	**34,633,904**	**35,409,539**	**36,017,716**	**36,974,137**

Coonamble Shire Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - SEWER FUND
Scenario: Planned Scenario

	Projected Years									
	2026/27	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
ASSETS										
Current Assets										
Cash & Cash Equivalents	216,253	76,246	167,233	136,714	303,163	137,188	124,401	113,871	106,144	47,630
Investments	4,108,803	3,736,030	3,177,420	2,597,575	2,728,470	2,606,576	2,363,626	2,163,553	2,016,727	904,976
Receivables	491,120	505,362	530,630	1,178,365	585,020	608,421	632,758	658,068	684,391	1,121,079
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	4,816,175	4,317,638	3,875,283	3,912,655	3,616,653	3,352,185	3,120,785	2,935,492	2,807,261	2,073,686
Non-Current Assets										
Investments	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	21,397,743	22,298,578	23,155,760	30,963,495	31,538,771	32,125,686	32,710,409	33,282,559	33,834,739	38,998,457
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	21,397,743	22,298,578	23,155,760	30,963,495	31,538,771	32,125,686	32,710,409	33,282,559	33,834,739	38,998,457
TOTAL ASSETS	**26,213,918**	**26,616,216**	**27,031,043**	**34,876,150**	**35,155,424**	**35,477,870**	**35,831,194**	**36,218,051**	**36,642,000**	**41,072,143**
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	38,119	39,224	40,362	41,411	42,488	43,593	44,726	45,889	47,082	48,306
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	119,282	125,933	132,955	140,368	148,194	156,457	165,180
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	38,119	39,224	40,362	160,694	168,421	176,547	185,094	194,083	203,539	213,486
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	1,323,460	1,197,527	1,064,573	924,205	776,011	619,554	454,374
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	1,323,460	1,197,527	1,064,573	924,205	776,011	619,554	454,374
TOTAL LIABILITIES	**38,119**	**39,224**	**40,362**	**1,484,154**	**1,365,948**	**1,241,120**	**1,109,299**	**970,094**	**823,093**	**667,860**
Net Assets	**26,175,799**	**26,576,992**	**26,990,681**	**33,391,996**	**33,789,476**	**34,236,750**	**34,721,895**	**35,247,957**	**35,818,907**	**40,404,282**
EQUITY										
Retained Earnings	14,388,799	14,789,992	15,203,681	21,604,996	22,002,476	22,449,750	22,934,895	23,460,957	24,031,907	28,617,282
Revaluation Reserves	11,787,000	11,787,000	11,787,000	11,787,000	11,787,000	11,787,000	11,787,000	11,787,000	11,787,000	11,787,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	26,175,799	26,576,992	26,990,681	33,391,996	33,789,476	34,236,750	34,721,895	35,247,957	35,818,907	40,404,282
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	**26,175,799**	**26,576,992**	**26,990,681**	**33,391,996**	**33,789,476**	**34,236,750**	**34,721,895**	**35,247,957**	**35,818,907**	**40,404,282**

Capital Expenses by asset class - All					Projected Years					
Scenario: Planned Scenario	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
Plant & Equipment	1,170,667	1,225,196	1,260,727	1,293,506	1,327,137	1,361,643	1,397,045	1,433,369	1,470,636	1,508,873
Office Equipment	185,000	46,151	47,489	48,724	49,991	51,290	52,624	53,992	55,396	56,836
Buildings - non-specialised	150,000	1,658,373	2,574,880	773,319	1,237,787	1,937,925	523,994	1,054,600	239,192	337,512
Buildings - specialised	261,352	62,279	61,290	66,112	80,282	99,334	113,022	131,881	155,704	-
Roads	21,104,694	13,867,688	4,397,782	3,538,798	3,564,781	3,648,280	3,731,779	3,815,279	3,898,778	5,233,058
Footpath	150,000	154,350	158,700	-	166,500	170,400	174,300	178,200	182,100	189,720
Other road assets	-	53,529	56,137	162,600	58,897	60,276	61,656	63,035	64,415	223,200
Bulk earthworks (non-depreciable)	-	9,559	14,664	19,831	117,095	30,186	35,270	40,242	45,071	-
Stormwater Drainage	-	51,450	52,900	54,200	55,500	56,800	58,100	59,400	60,700	63,240
Water Supply Network	1,935,000	2,169,345	3,578,293	3,874,991	1,985,153	684,477	755,331	810,565	847,973	1,229,559
Sewerage Network	1,300,000	1,358,737	1,328,241	8,290,933	1,070,928	1,095,345	1,106,264	1,107,142	1,100,973	5,726,671
Swimming Pools	154,563	45,058	65,111	-	5,710	9,486	4,282	62,778	7,708	-
Other Open Space/Recreational Assets	7,056,877	1,142,927	1,110,302	3,660,349	1,164,063	596,061	817,524	789,650	974,498	167,975
Other Infrastructure	200,000	386,268	250,964	181,381	323,866	133,445	37,229	298,698	111,533	-
Other Assets	1,258,730	744,861	898,165	238,080	83,418	420,195	335,848	173,252	132,294	0
Total Capital Expenses - All	**34,926,883**	**22,975,771**	**15,855,646**	**22,202,823**	**11,291,107**	**10,355,142**	**9,204,268**	**10,072,083**	**9,346,970**	**14,736,644**