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**NARROMINE SHIRE COUNCIL  
EXTRAORDINARY MEETING BUSINESS PAPER – 20 MAY 2025  
REPORTS TO COUNCIL – GENERAL MANAGER**

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## **1. INTEGRATED PLANNING AND REPORTING FRAMEWORK**

<b>Author</b>	Director Finance and Corporate Strategy
<b>Responsible Officer</b>	General Manager
<b>Link to Strategic Plans</b>	CSP – 4.3.1 Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance and Council policies DP – 4.3.1.1 Implementation of the Delivery Program and Operational Plan including Budget and Asset Management Plan on an annual basis.

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### **Executive Summary**

This report presents Council with an alternate Long Term Financial Plan model for the sewerage business as resolved by Council.

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### **Scenario Modelling Sewerage Business**

At the Ordinary Council Meeting held on 14 May 2025, Council deferred endorsement of the Integrated Planning and Reporting documents, to consider an alternate Long-Term Financial Plan model for the sewerage business.

Clarification of the intent of the resolution has been sought, and the following assumptions have been used -

- no charge for 2025/2026 sewage rates
- 50% annual fee charged for 2026/2027
- 100% sewage charged for 2027/2028

An alternate long term financial plan for the sewerage business has been modelled based on the following scenarios:

- Scenario 1 – Existing long-term financial plan (3% increase to all sewer charges) as presented to the Ordinary Council Meeting held on 14 May 2025.
- Scenario 2 – 0% charge 2025-26; 50% charge 2026-27; 100% charge 2027-28; thereafter increase (3% per year) as per the existing long term plan assumptions
- Scenario 3 – 50% charge 2025-26; thereafter increase (3% per year) as per the existing long term plan assumptions
- Scenario 4 – 75% charge 2025-26; thereafter increase (3% per year) as per the existing long term plan assumptions
- Scenario 5 – 0% increase for residential user only 2025-26; 3% increase for non-residential users 2025-26; thereafter increase (3% per year) as per the existing long term plan assumptions

The financial models are attached **(see Attachment No. 1)**.

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**1. INTEGRATED PLANNING AND REPORTING FRAMEWORK (Cont'd)**

***Financial Implications***

<b>Year</b>	<b>Scenario 1</b>	<b>Scenario 2</b>	<b>Scenario 3</b>	<b>Scenario 4</b>	<b>Scenario 5</b>
2025-26	7,996,691	6,245,141	7,090,802	7,494,051	7,946,278
2026-27	7,353,716	4,656,976	6,375,234	6,793,596	7,312,288
2027-28	6,656,397	3,719,550	5,548,663	5,981,668	6,593,323
2028-29	6,310,127	3,096,155	5,041,527	5,489,687	6,224,757
2029-30	5,675,216	2,157,974	4,225,239	4,689,085	5,566,882
2030-31	4,851,984	994,177	3,189,216	3,669,297	4,719,997
2031-32	3,590,757	(652,932)	1,676,017	2,172,900	3,434,407
2032-33	3,351,828	(1,317,256)	1,129,149	1,643,423	3,170,383
2033-34	3,465,628	(1,633,707)	912,777	1,445,051	3,258,337
2034-35	3,524,450	(2,010,135)	630,671	1,181,575	3,290,537
2035-36	3,547,608	(2,427,372)	299,755	869,941	3,286,274

If the Council implements scenario 2, the sewer fund will be totally exhausted by 2031 as no funds will remain. Funds in the sewer fund will also be depleted over time, although longer than scenario 2, if scenarios 3 or 4 are implemented. These scenarios are considered neither financially viable nor sustainable and will expose the Council to considerable risk as the Council will not be able to deliver sewer services to its communities. These options are not recommended.

Scenario 5 offers 1 year relief to residential users, reducing 2025-26 sewer access charges by \$23 for each residential sewer connection. However, it also diminishes the fund balance over a period of time. This means the Council may have to increase the future sewer charges above the current projected CPI rate to maintain a fund that will meet future service delivery demands. This scenario will result in a \$50,413 decrease in the sewer fund for 2025-26. If the Council wants to provide some relief to residential customers, scenario 5 may be considered.

However, it is recommended that scenario 1 be implemented as the preferred option as it increases the sewer rates consistently with the expected CPI over the next 10 years, ensuring the sewer fund remains sustainable and financially stable over the long term.

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**1. INTEGRATED PLANNING AND REPORTING FRAMEWORK (Cont'd)**

A typical average residential account, based on the various scenarios will be as follows:

<b>Service</b>	<b>2024-25 (\$)</b>	<b>Scenario 1 (\$)</b>	<b>Scenario 2 (\$)</b>	<b>Scenario 3 (\$)</b>	<b>Scenario 4 (\$)</b>	<b>Scenario 5 (\$)</b>
General Rates	800	834	834	834	834	834
Water Usage	640	735	735	735	735	735
Water Access Charge	339	390	390	390	390	390
Sewer Access Charge	738	761	0	369	552	738
Stormwater Management	25	25	25	25	25	25
Domestic Waste	451	465	465	465	465	465
Domestic Waste - Recycle	123	127	127	127	127	127
Domestic Waste FOGO	97	100	100	100	100	100
Total Annual Account	3,213	3,437	2,676	3,045	3,228	3,414
Amount Increase / (Decrease)		224	(537)	(168)	15	201
% Increase / (Decrease)		6.98%	(16.72%)	(5.23%)	0.47%	6.26%

**Legislative Compliance**

Section 552 (3) of the Local Government Act 1993 provides that a special rate or charge relating to sewerage may be levied on all land except

- (a) Land which is more than 75 metres from a sewer of the council and is not connected to the sewer, and
- (b) Land from which sewage could not be discharged into any sewer of the council.

The Guidelines for Best-Practice Management of Water Supply and Sewerage have been published by the Minister for water Utilities pursuant to Section 409(6) of the Local Government Act 1993. The Minister for Local Government has concurred with these guidelines. The guidelines state that all utilities should seek to undertake full cost-recovery for operations and asset renewal requirements. Scenarios 2, 3 and 4 would not be considered to achieve "cost-recovery" for Council.

Council is currently working with the regulator (Department Climate Change and Energy Efficiency) to secure funding for the new water treatment plant. Significantly reducing the sewer charges and not achieving full cost recovery could jeopardize the funding application and support from The Department. As such, Scenarios 2, 3 and 4 are not endorsed by Council staff.

## **1. INTEGRATED PLANNING AND REPORTING FRAMEWORK (Cont'd)**

The Best Practice Guidelines state that sewerage pricing should involve a uniform annual sewerage bill for residential customers. For non-residential customers an appropriate sewer usage charge is required for the estimated volume discharged to the sewerage system, together with an access charge based on the capacity requirements that their loads place on the system relative to residential customers.

The access charge should be reflective of the cost of providing these sewerage services.

Best practice liquid trade waste pricing requires appropriate annual trade waste fees and re-inspection fees for all liquid trade waste dischargers. These fees are in addition to the non-residential sewerage bill. It is not recommended to reduce trade-waste charges as these charges are for commercial customers only.

Section 8B of the Local Government Act 1993 accounts for the principles of sound financial management namely

- (a) Council spending should be responsible and sustainable, aligning general revenue and expenses
- (b) Council should invest in responsible and sustainable infrastructure for the benefit of the local community
- (c) Council should have effective financial and asset management, including sound policies and processes for performance management and reporting, asset maintenance and enhancement, funding decisions and risk management practices
- (d) Council should have regard to achieving intergenerational equity, including ensuring that policy decisions are made after considering their financial effects on future generations, and the current generation funds the costs of its services.

### ***Risk Management***

### **Financial Sustainability**

A financially sustainable provider of water and waste treatment services must generate revenues sufficient to recover both its operating costs as well as a return of, and a reasonable return on capital. Long term it is essential that Council can replace and upgrade network infrastructure to ensure future ongoing service provision consistent with the community needs and expectations.

Scenarios 2, 3 and 4 are not considered financially sustainable models.

### **Integrated Planning and Reporting Timeframe**

Council must prepare and adopt its integrated planning and reporting documents by 30 June.

If there are no substantial changes to the draft Integrated Planning and Reporting Documents, then the public exhibition period can commence on 21 May 2025.

## **1. INTEGRATED PLANNING AND REPORTING FRAMEWORK (Cont'd)**

If there are substantial changes to the Long-Term Financial Plan these will likely result in extensive amendments to the documents, and public exhibition will only be able to commence on 22 or 23 May.

The earliest date for close of public exhibition period will be 18 June, or potentially 20 or 21 June. This does not give enough time for consideration of all public submissions prior to publication of the business paper, and any received in this period will need to be presented to Council at the meeting.

### **Delivery Program**

It is noted that page 35 of the Delivery Program – CSP Ref 2.3 – Narromine Industrial Subdivision – Craigie Lea budget should be \$8,785,599 instead of \$9,000,000.

### **Internal/External Consultation**

A public exhibition period of 28 days is required.

## **RECOMMENDATION**

1. That the Community Strategic Plan 2035 as presented to the Ordinary Council Meeting held on 14 May 2025, with the amendment of Objective No. 2.3.1 as resolved by Council, be endorsed.
2. That the draft Long-Term Financial Plan, Asset Management Policy, Strategy and Plans, Delivery Program and Operational Plan as presented to the Ordinary Council Meeting held on 14 May 2025, with the amendment of Objective No 2.3.1 as resolved by Council, and the amendment of \$9,000,000 to \$8,785,599 on page 35 of the Delivery Program, be placed on public exhibition for a period of 28 days, with written submissions considered at the Ordinary Council Meeting to be held on 25 June 2025.
3. That the draft Macquarie Regional Library 2025/26 Budget, fees and charges, Operational Plan and Delivery Program 2025-2029 be placed on public exhibition for a period of 28 days, with written submissions considered at the Ordinary Council Meeting to be held on 25 June 2025.

Barry Bonthuys  
**Director Finance & Corporate Strategy**  
**Responsible Accounting Officer**

<div>Scenario 1</div> <div>Narromine Shire Council</div> <div>Long Term Financial Plan</div> <div>INCOME STATEMENT - SEWER FUND</div>											
	Estimates								Ss	S	
	2025/26	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	1,813,118	1,867,512	1,923,537	1,981,243	2,040,680	2,101,901	2,164,958	2,229,906	2,296,804	2,365,708	2,436,679
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	267,053	267,187	267,320	267,454	267,588	267,721	267,855	267,989	268,123	268,257	268,391
Other Revenues	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	-	-	-	-	-	-	-	-	-	-	-
Other Income:											
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	2,081,171	2,135,728	2,191,918	2,249,789	2,309,393	2,370,781	2,434,007	2,499,125	2,566,193	2,635,270	2,706,414
Expenses from Continuing Operations											
Employee Benefits & On-Costs	251,451	258,995	266,764	274,767	283,010	291,501	300,246	309,253	318,531	328,087	337,929
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,019,687	1,050,601	1,082,458	1,115,288	1,149,120	1,183,986	1,219,918	1,256,949	1,295,111	1,334,442	1,374,976
Depreciation & Amortisation	315,928	319,087	322,278	325,501	328,756	332,044	335,364	338,718	342,105	345,526	348,981
Other Expenses	1,264	1,302	1,341	1,381	1,423	1,465	1,509	1,555	1,601	1,649	1,699
Total Expenses from Continuing Operations	1,588,330	1,629,984	1,672,841	1,716,937	1,762,309	1,808,996	1,857,037	1,906,474	1,957,348	2,009,704	2,063,585
Operating Result from Continuing Operations	492,841	505,744	519,077	532,852	547,084	561,786	576,970	592,652	608,845	625,566	642,829
Net Operating Result for the Year											
Net Operating Result before Grants and Contributions provided for Capital Purposes	492,841	505,744	519,077	532,852	547,084	561,786	576,970	592,652	608,845	625,566	642,829

<b>Scenario 1</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>CASH FLOW STATEMENT - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>											
<b>Receipts:</b>											
Rates & Annual Charges	1,722,462	1,774,136	1,827,360	1,882,181	1,938,646	1,996,806	2,056,710	2,118,411	2,181,964	2,247,423	2,314,845
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue Received	267,053	266,208	266,312	266,416	266,518	266,620	266,721	266,820	266,919	267,017	267,114
Grants & Contributions	-	-	-	-	-	-	-	-	-	-	-
Other	950	979	1,008	1,038	1,070	1,101	1,134	1,169	1,204	1,240	1,277
<b>Payments:</b>											
Employee Benefits & On-Costs	(251,451)	(258,995)	(266,764)	(274,767)	(283,010)	(291,501)	(300,246)	(309,253)	(318,531)	(328,087)	(337,929)
Materials & Contracts	(914,078)	(1,019,083)	(1,049,984)	(1,081,829)	(1,114,646)	(1,148,466)	(1,183,320)	(1,219,241)	(1,256,258)	(1,294,409)	(1,333,727)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Other	(1,264)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	<b>823,672</b>	<b>763,244</b>	<b>777,932</b>	<b>793,039</b>	<b>808,577</b>	<b>824,560</b>	<b>840,999</b>	<b>857,906</b>	<b>875,298</b>	<b>893,184</b>	<b>911,580</b>
<b>Cash Flows from Investing Activities</b>											
<b>Receipts:</b>											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Purchase of Infrastructure, Property, Plant & Equipment	(507,508)	(1,376,219)	(1,475,251)	(1,139,309)	(1,443,488)	(1,647,792)	(2,102,226)	(1,096,835)	(761,497)	(834,362)	(888,423)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(507,508)</b>	<b>(1,376,219)</b>	<b>(1,475,251)</b>	<b>(1,139,309)</b>	<b>(1,443,488)</b>	<b>(1,647,792)</b>	<b>(2,102,226)</b>	<b>(1,096,835)</b>	<b>(761,497)</b>	<b>(834,362)</b>	<b>(888,423)</b>
<b>Cash Flows from Financing Activities</b>											
<b>Receipts:</b>											
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</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 Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>316,164</b>	<b>(612,975)</b>	<b>(697,319)</b>	<b>(346,270)</b>	<b>(634,911)</b>	<b>(823,232)</b>	<b>(1,261,227)</b>	<b>(238,929)</b>	<b>113,801</b>	<b>58,822</b>	<b>23,157</b>
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	<b>7,650,527</b>	<b>7,966,691</b>	<b>7,353,716</b>	<b>6,656,397</b>	<b>6,310,127</b>	<b>5,675,216</b>	<b>4,851,984</b>	<b>3,590,757</b>	<b>3,351,828</b>	<b>3,465,628</b>	<b>3,524,450</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>7,966,691</b>	<b>7,353,716</b>	<b>6,656,397</b>	<b>6,310,127</b>	<b>5,675,216</b>	<b>4,851,984</b>	<b>3,590,757</b>	<b>3,351,828</b>	<b>3,465,628</b>	<b>3,524,450</b>	<b>3,547,608</b>

<b>Scenario 1</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>BALANCE SHEET - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ASSETS</b>											
<b>Current Assets</b>											
Cash & Cash Equivalents	466,691	353,716	156,398	310,127	675,216	351,984	590,757	351,828	465,628	524,450	547,608
Investments	7,500,000	7,000,000	6,500,000	6,000,000	5,000,000	4,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Receivables	172,926	181,572	190,651	200,183	210,193	220,702	231,737	243,324	255,490	268,265	281,678
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>8,139,617</b>	<b>7,535,288</b>	<b>6,847,049</b>	<b>6,510,310</b>	<b>5,885,409</b>	<b>5,072,686</b>	<b>3,822,494</b>	<b>3,595,152</b>	<b>3,721,118</b>	<b>3,792,715</b>	<b>3,829,286</b>
<b>Non-Current Assets</b>											
Inventories	-	31,651,142	33,176,979	34,379,851	35,896,643	37,630,603	39,834,026	41,051,767	41,944,014	42,915,700	43,948,804
Infrastructure, Property, Plant & Equipment	30,594,010	32,024,006	33,566,043	34,781,911	36,314,855	38,067,164	40,293,650	41,524,622	42,426,864	43,409,362	44,453,915
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>30,594,010</b>	<b>32,024,006</b>	<b>33,566,043</b>	<b>34,781,911</b>	<b>36,314,855</b>	<b>38,067,164</b>	<b>40,293,650</b>	<b>41,524,622</b>	<b>42,426,864</b>	<b>43,409,362</b>	<b>44,453,915</b>
<b>TOTAL ASSETS</b>	<b>38,733,627</b>	<b>39,559,295</b>	<b>40,413,092</b>	<b>41,292,221</b>	<b>42,200,264</b>	<b>43,139,850</b>	<b>44,116,145</b>	<b>45,119,774</b>	<b>46,147,983</b>	<b>47,202,077</b>	<b>48,283,202</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Payables	64,714	66,655	68,655	70,715	72,836	75,021	77,272	79,590	81,978	84,437	86,970
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Provisions	39,443	40,626	41,845	43,100	44,393	45,725	47,097	48,510	49,965	51,464	53,008
<b>Total Current Liabilities</b>	<b>104,157</b>	<b>107,282</b>	<b>110,500</b>	<b>113,815</b>	<b>117,230</b>	<b>120,747</b>	<b>124,369</b>	<b>128,100</b>	<b>131,943</b>	<b>135,901</b>	<b>139,978</b>
<b>Non-Current Liabilities</b>											
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	9,594	9,882	10,178	10,484	10,798	11,122	11,456	11,799	12,153	12,518	12,894
Provisions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>9,594</b>	<b>9,882</b>	<b>10,178</b>	<b>10,484</b>	<b>10,798</b>	<b>11,122</b>	<b>11,456</b>	<b>11,799</b>	<b>12,153</b>	<b>12,518</b>	<b>12,894</b>
<b>TOTAL LIABILITIES</b>	<b>113,751</b>	<b>117,164</b>	<b>120,678</b>	<b>124,299</b>	<b>128,028</b>	<b>131,869</b>	<b>135,825</b>	<b>139,899</b>	<b>144,096</b>	<b>148,419</b>	<b>152,872</b>
<b>Net Assets</b>	<b>38,619,876</b>	<b>39,442,131</b>	<b>40,292,414</b>	<b>41,167,922</b>	<b>42,072,236</b>	<b>43,007,982</b>	<b>43,980,320</b>	<b>44,979,875</b>	<b>46,003,886</b>	<b>47,053,658</b>	<b>48,130,330</b>
<b>EQUITY</b>											
Accumulated Surplus	11,608,661	12,114,405	12,633,482	13,166,334	13,713,418	14,275,204	14,852,174	15,444,826	16,053,671	16,679,237	17,322,066
Revaluation Reserves	27,011,215	27,327,726	27,658,932	28,001,588	28,358,818	28,732,778	29,128,146	29,535,049	29,950,215	30,374,421	30,808,264
<b>Council Equity Interest</b>	<b>38,619,876</b>	<b>39,442,131</b>	<b>40,292,414</b>	<b>41,167,922</b>	<b>42,072,236</b>	<b>43,007,982</b>	<b>43,980,320</b>	<b>44,979,875</b>	<b>46,003,886</b>	<b>47,053,658</b>	<b>48,130,330</b>
<b>Total Equity</b>	<b>38,619,876</b>	<b>39,442,131</b>	<b>40,292,414</b>	<b>41,167,922</b>	<b>42,072,236</b>	<b>43,007,982</b>	<b>43,980,320</b>	<b>44,979,875</b>	<b>46,003,886</b>	<b>47,053,658</b>	<b>48,130,330</b>



<b>Scenario 1</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>EQUITY STATEMENT - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Opening Balance</b>	37,537,104	38,619,876	39,442,131	40,292,414	41,167,922	42,072,236	43,007,982	43,980,320	44,979,875	46,003,886	47,053,658
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Net Income Recognised Directly in Equity</b>	<b>589,931</b>	<b>316,511</b>	<b>331,207</b>	<b>342,655</b>	<b>357,230</b>	<b>373,960</b>	<b>395,368</b>	<b>406,904</b>	<b>415,165</b>	<b>424,206</b>	<b>433,843</b>
b. Net Operating Result for the Year	492,841	505,744	519,077	532,852	547,084	561,786	576,970	592,652	608,845	625,566	642,829
<b>Total Recognised Income &amp; Expenses (c&amp;d)</b>	<b>1,082,772</b>	<b>822,255</b>	<b>850,284</b>	<b>875,507</b>	<b>904,314</b>	<b>935,746</b>	<b>972,338</b>	<b>999,556</b>	<b>1,024,010</b>	<b>1,049,772</b>	<b>1,076,672</b>
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>38,619,876</b>	<b>39,442,131</b>	<b>40,292,414</b>	<b>41,167,922</b>	<b>42,072,236</b>	<b>43,007,982</b>	<b>43,980,320</b>	<b>44,979,875</b>	<b>46,003,886</b>	<b>47,053,658</b>	<b>48,130,330</b>

<b>Scenario 2</b> <b>Narromine Shire Council</b> <b>Long Term Financial Plan</b> <b>INCOME STATEMENT - SEWER FUND</b>											
	<b>Estimates</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Income from Continuing Operations</b>											
<b>Revenue:</b>											
Rates & Annual Charges	18,237	891,129	1,779,549	1,832,935	1,887,924	1,944,561	2,002,898	2,062,985	2,124,875	2,188,621	2,254,279
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	267,053	218,580	162,994	130,184	108,365	75,529	34,796	-	-	-	-
Other Revenues	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	-	-	-	-	-	-	-	-	-	-	-
<b>Other Income:</b>											
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>286,290</b>	<b>1,110,739</b>	<b>1,943,604</b>	<b>1,964,212</b>	<b>1,997,414</b>	<b>2,021,250</b>	<b>2,038,888</b>	<b>2,064,215</b>	<b>2,126,141</b>	<b>2,189,926</b>	<b>2,255,623</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	251,451	258,995	266,764	274,767	283,010	291,501	300,246	309,253	318,531	328,087	337,929
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,019,687	1,050,601	1,082,458	1,115,288	1,149,120	1,183,986	1,219,918	1,256,949	1,295,111	1,334,442	1,374,976
Depreciation & Amortisation	315,928	319,087	322,278	325,501	328,756	332,044	335,364	338,718	342,105	345,526	348,981
Other Expenses	1,264	1,302	1,341	1,381	1,423	1,465	1,509	1,555	1,601	1,649	1,699
<b>Total Expenses from Continuing Operations</b>	<b>1,588,330</b>	<b>1,629,984</b>	<b>1,672,841</b>	<b>1,716,937</b>	<b>1,762,309</b>	<b>1,808,996</b>	<b>1,857,037</b>	<b>1,906,474</b>	<b>1,957,348</b>	<b>2,009,704</b>	<b>2,063,585</b>
<b>Operating Result from Continuing Operations</b>	<b>(1,302,040)</b>	<b>(519,245)</b>	<b>270,763</b>	<b>247,275</b>	<b>235,105</b>	<b>212,254</b>	<b>181,851</b>	<b>157,741</b>	<b>168,793</b>	<b>180,222</b>	<b>192,038</b>
<b>Net Operating Result for the Year</b>	<b>(1,302,040)</b>	<b>(519,245)</b>	<b>270,763</b>	<b>247,275</b>	<b>235,105</b>	<b>212,254</b>	<b>181,851</b>	<b>157,741</b>	<b>168,793</b>	<b>180,222</b>	<b>192,038</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(1,302,040)</b>	<b>(519,245)</b>	<b>270,763</b>	<b>247,275</b>	<b>235,105</b>	<b>212,254</b>	<b>181,851</b>	<b>157,741</b>	<b>168,793</b>	<b>180,222</b>	<b>192,038</b>

<b>Scenario 2</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>CASH FLOW STATEMENT - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>											
<b>Receipts:</b>											
Rates & Annual Charges	912	846,573	1,690,572	1,741,288	1,793,528	1,847,333	1,902,753	1,959,836	2,018,631	2,079,190	2,141,565
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue Received	267,053	218,580	162,994	130,184	108,365	75,529	34,796	-	-	-	-
Grants & Contributions	-	-	-	-	-	-	-	-	-	-	-
Other	950	979	1,008	1,038	1,070	1,101	1,134	1,169	1,204	1,240	1,277
<b>Payments:</b>											
Employee Benefits & On-Costs	(251,451)	(258,995)	(266,764)	(274,767)	(283,010)	(291,501)	(300,246)	(309,253)	(318,531)	(328,087)	(337,929)
Materials & Contracts	(914,078)	(1,019,083)	(1,049,984)	(1,081,829)	(1,114,646)	(1,148,466)	(1,183,320)	(1,219,241)	(1,256,258)	(1,294,409)	(1,333,727)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Other	(1,264)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	<b>(897,878)</b>	<b>(211,946)</b>	537,826	515,914	505,306	483,996	455,117	432,511	445,046	457,934	471,186
<b>Cash Flows from Investing Activities</b>											
<b>Receipts:</b>											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Purchase of Infrastructure, Property, Plant & Equipment	(507,508)	(1,376,219)	(1,475,251)	(1,139,309)	(1,443,488)	(1,647,792)	(2,102,226)	(1,096,835)	(761,497)	(834,362)	(888,423)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(507,508)</b>	<b>(1,376,219)</b>	<b>(1,475,251)</b>	<b>(1,139,309)</b>	<b>(1,443,488)</b>	<b>(1,647,792)</b>	<b>(2,102,226)</b>	<b>(1,096,835)</b>	<b>(761,497)</b>	<b>(834,362)</b>	<b>(888,423)</b>
<b>Cash Flows from Financing Activities</b>											
<b>Receipts:</b>											
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</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 Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(1,405,386)</b>	<b>(1,588,165)</b>	<b>(937,425)</b>	<b>(623,395)</b>	<b>(938,182)</b>	<b>(1,163,796)</b>	<b>(1,647,109)</b>	<b>(664,324)</b>	<b>(316,451)</b>	<b>(376,428)</b>	<b>(417,237)</b>
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	7,650,527	6,245,141	4,656,976	3,719,550	3,096,155	2,157,974	994,177	(652,932)	(1,317,256)	(1,633,707)	(2,010,135)
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>6,245,141</b>	<b>4,656,976</b>	<b>3,719,550</b>	<b>3,096,155</b>	<b>2,157,974</b>	<b>994,177</b>	<b>(652,932)</b>	<b>(1,317,256)</b>	<b>(1,633,707)</b>	<b>(2,010,135)</b>	<b>(2,427,372)</b>

<b>Scenario 2</b> <b>Narromine Shire Council</b> <b>Long Term Financial Plan</b> <b>BALANCE SHEET - SEWER FUND</b>											
	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>											
<b>Current Assets</b>											
Cash & Cash Equivalents	245,141	156,976	219,550	96,155	157,974	494,177	(652,932)	(1,317,256)	(1,633,707)	(2,010,135)	(2,427,372)
Investments	6,000,000	4,500,000	3,500,000	3,000,000	2,000,000	500,000	-	-	-	-	-
Receivables	172,926	181,572	190,651	200,183	210,193	220,702	231,737	243,324	255,490	268,265	281,678
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>6,418,067</b>	<b>4,838,548</b>	<b>3,910,201</b>	<b>3,296,338</b>	<b>2,368,167</b>	<b>1,214,879</b>	<b>(421,195)</b>	<b>(1,073,932)</b>	<b>(1,378,217)</b>	<b>(1,741,870)</b>	<b>(2,145,694)</b>
<b>Non-Current Assets</b>											
Inventories	-	31,651,142	33,176,979	34,379,851	35,896,643	37,630,603	39,834,026	41,051,767	41,944,014	42,915,700	43,948,804
Infrastructure, Property, Plant & Equipment	30,594,010	32,024,006	33,566,043	34,781,911	36,314,855	38,067,164	40,293,650	41,524,622	42,426,864	43,409,362	44,453,915
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>30,594,010</b>	<b>32,024,006</b>	<b>33,566,043</b>	<b>34,781,911</b>	<b>36,314,855</b>	<b>38,067,164</b>	<b>40,293,650</b>	<b>41,524,622</b>	<b>42,426,864</b>	<b>43,409,362</b>	<b>44,453,915</b>
<b>TOTAL ASSETS</b>	<b>37,012,077</b>	<b>36,862,555</b>	<b>37,476,244</b>	<b>38,078,249</b>	<b>38,683,022</b>	<b>39,282,043</b>	<b>39,872,456</b>	<b>40,450,690</b>	<b>41,048,648</b>	<b>41,667,492</b>	<b>42,308,222</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Payables	64,714	66,655	68,655	70,715	72,836	75,021	77,272	79,590	81,978	84,437	86,970
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Provisions	39,443	40,626	41,845	43,100	44,393	45,725	47,097	48,510	49,965	51,464	53,008
<b>Total Current Liabilities</b>	<b>104,157</b>	<b>107,282</b>	<b>110,500</b>	<b>113,815</b>	<b>117,230</b>	<b>120,747</b>	<b>124,369</b>	<b>128,100</b>	<b>131,943</b>	<b>135,901</b>	<b>139,978</b>
<b>Non-Current Liabilities</b>											
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	9,594	9,882	10,178	10,484	10,798	11,122	11,456	11,799	12,153	12,518	12,894
Provisions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>9,594</b>	<b>9,882</b>	<b>10,178</b>	<b>10,484</b>	<b>10,798</b>	<b>11,122</b>	<b>11,456</b>	<b>11,799</b>	<b>12,153</b>	<b>12,518</b>	<b>12,894</b>
<b>TOTAL LIABILITIES</b>	<b>113,751</b>	<b>117,164</b>	<b>120,678</b>	<b>124,299</b>	<b>128,028</b>	<b>131,869</b>	<b>135,825</b>	<b>139,899</b>	<b>144,096</b>	<b>148,419</b>	<b>152,872</b>
<b>Net Assets</b>	<b>36,898,326</b>	<b>36,745,391</b>	<b>37,355,566</b>	<b>37,953,950</b>	<b>38,554,994</b>	<b>39,150,175</b>	<b>39,736,631</b>	<b>40,310,791</b>	<b>40,904,551</b>	<b>41,519,073</b>	<b>42,155,350</b>
<b>EQUITY</b>											
Accumulated Surplus	9,887,111	9,417,665	9,696,634	9,952,362	10,196,176	10,417,397	10,608,485	10,775,742	10,954,336	11,144,652	11,347,086
Revaluation Reserves	27,011,215	27,327,726	27,658,932	28,001,588	28,358,818	28,732,778	29,128,146	29,535,049	29,950,215	30,374,421	30,808,264
<b>Council Equity Interest</b>	<b>36,898,326</b>	<b>36,745,391</b>	<b>37,355,566</b>	<b>37,953,950</b>	<b>38,554,994</b>	<b>39,150,175</b>	<b>39,736,631</b>	<b>40,310,791</b>	<b>40,904,551</b>	<b>41,519,073</b>	<b>42,155,350</b>
<b>Total Equity</b>	<b>36,898,326</b>	<b>36,745,391</b>	<b>37,355,566</b>	<b>37,953,950</b>	<b>38,554,994</b>	<b>39,150,175</b>	<b>39,736,631</b>	<b>40,310,791</b>	<b>40,904,551</b>	<b>41,519,073</b>	<b>42,155,350</b>

<b>Scenario 2</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>EQUITY STATEMENT - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Opening Balance</b>	37,610,435	36,948,125	36,753,596	37,364,020	37,962,659	38,563,961	39,159,412	39,746,146	40,320,593	40,914,645	41,529,469
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Net Income Recognised Directly in Equity</b>	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
b. Net Operating Result for the Year	(1,302,040)	(519,245)	270,763	247,275	235,105	212,254	181,851	157,741	168,793	180,222	192,038
<b>Total Recognised Income &amp; Expenses (c&amp;d)</b>	(712,109)	(202,734)	601,970	589,930	592,335	586,214	577,219	564,645	583,958	604,428	625,881
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>36,898,326</b>	<b>36,745,391</b>	<b>37,355,566</b>	<b>37,953,950</b>	<b>38,554,994</b>	<b>39,150,175</b>	<b>39,736,631</b>	<b>40,310,791</b>	<b>40,904,551</b>	<b>41,519,073</b>	<b>42,155,350</b>

<b>Scenario 3</b> <b>Narromine Shire Council</b> <b>Long Term Financial Plan</b> <b>INCOME STATEMENT - SEWER FUND</b>											
	Estimates										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>											
<b>Revenue:</b>											
Rates & Annual Charges	891,129	1,779,549	1,832,935	1,887,924	1,944,561	2,002,898	2,062,985	2,124,875	2,188,621	2,254,279	2,321,908
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	267,053	247,178	223,133	194,203	176,453	147,883	111,623	58,661	39,520	31,947	22,073
Other Revenues	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	-	-	-	-	-	-	-	-	-	-	-
<b>Other Income:</b>											
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>1,159,182</b>	<b>2,027,757</b>	<b>2,057,129</b>	<b>2,083,219</b>	<b>2,122,140</b>	<b>2,151,940</b>	<b>2,175,802</b>	<b>2,184,765</b>	<b>2,229,408</b>	<b>2,287,531</b>	<b>2,345,325</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	251,451	258,995	266,764	274,767	283,010	291,501	300,246	309,253	318,531	328,087	337,929
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,019,687	1,050,601	1,082,458	1,115,288	1,149,120	1,183,986	1,219,918	1,256,949	1,295,111	1,334,442	1,374,976
Depreciation & Amortisation	315,928	319,087	322,278	325,501	328,756	332,044	335,364	338,718	342,105	345,526	348,981
Other Expenses	1,264	1,302	1,341	1,381	1,423	1,465	1,509	1,555	1,601	1,649	1,699
<b>Total Expenses from Continuing Operations</b>	<b>1,588,330</b>	<b>1,629,984</b>	<b>1,672,841</b>	<b>1,716,937</b>	<b>1,762,309</b>	<b>1,808,996</b>	<b>1,857,037</b>	<b>1,906,474</b>	<b>1,957,348</b>	<b>2,009,704</b>	<b>2,063,585</b>
<b>Operating Result from Continuing Operations</b>	<b>(429,148)</b>	<b>397,773</b>	<b>384,288</b>	<b>366,282</b>	<b>359,831</b>	<b>342,945</b>	<b>318,765</b>	<b>278,292</b>	<b>272,060</b>	<b>277,828</b>	<b>281,740</b>
<b>Net Operating Result for the Year</b>	<b>(429,148)</b>	<b>397,773</b>	<b>384,288</b>	<b>366,282</b>	<b>359,831</b>	<b>342,945</b>	<b>318,765</b>	<b>278,292</b>	<b>272,060</b>	<b>277,828</b>	<b>281,740</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>(429,148)</b>	<b>397,773</b>	<b>384,288</b>	<b>366,282</b>	<b>359,831</b>	<b>342,945</b>	<b>318,765</b>	<b>278,292</b>	<b>272,060</b>	<b>277,828</b>	<b>281,740</b>

**Scenario 3****Narromine Shire Council****Long Term Financial Plan****CASH FLOW STATEMENT - SEWER FUND**

	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash Flows from Operating Activities</b>											
<b>Receipts:</b>											
Rates & Annual Charges	846,573	1,690,572	1,741,288	1,793,528	1,847,333	1,902,753	1,959,836	2,018,631	2,079,190	2,141,565	2,205,813
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue Received	267,053	247,178	223,133	194,203	176,453	147,883	111,623	58,661	39,520	31,947	22,073
Grants & Contributions	-	-	-	-	-	-	-	-	-	-	-
Other	950	979	1,008	1,038	1,070	1,101	1,134	1,169	1,204	1,240	1,277
<b>Payments:</b>											
Employee Benefits & On-Costs	(251,451)	(258,995)	(266,764)	(274,767)	(283,010)	(291,501)	(300,246)	(309,253)	(318,531)	(328,087)	(337,929)
Materials & Contracts	(914,078)	(1,019,083)	(1,049,984)	(1,081,829)	(1,114,646)	(1,148,466)	(1,183,320)	(1,219,241)	(1,256,258)	(1,294,409)	(1,333,727)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Other	(1,264)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	<b>(52,217)</b>	660,651	648,681	632,173	627,199	611,770	589,027	549,967	545,125	552,256	557,507
<b>Cash Flows from Investing Activities</b>											
<b>Receipts:</b>											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Purchase of Infrastructure, Property, Plant & Equipment	(507,508)	(1,376,219)	(1,475,251)	(1,139,309)	(1,443,488)	(1,647,792)	(2,102,226)	(1,096,835)	(761,497)	(834,362)	(888,423)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(507,508)</b>	<b>(1,376,219)</b>	<b>(1,475,251)</b>	<b>(1,139,309)</b>	<b>(1,443,488)</b>	<b>(1,647,792)</b>	<b>(2,102,226)</b>	<b>(1,096,835)</b>	<b>(761,497)</b>	<b>(834,362)</b>	<b>(888,423)</b>
<b>Cash Flows from Financing Activities</b>											
<b>Receipts:</b>											
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</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 Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(559,725)</b>	<b>(715,568)</b>	<b>(826,570)</b>	<b>(507,136)</b>	<b>(816,289)</b>	<b>(1,036,022)</b>	<b>(1,513,199)</b>	<b>(546,868)</b>	<b>(216,372)</b>	<b>(282,106)</b>	<b>(330,916)</b>
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	7,650,527	7,090,802	6,375,234	5,548,663	5,041,527	4,225,239	3,189,216	1,676,017	1,129,149	912,777	630,671
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>7,090,802</b>	<b>6,375,234</b>	<b>5,548,663</b>	<b>5,041,527</b>	<b>4,225,239</b>	<b>3,189,216</b>	<b>1,676,017</b>	<b>1,129,149</b>	<b>912,777</b>	<b>630,671</b>	<b>299,755</b>



**Scenario 3****Narromine Shire Council****Long Term Financial Plan****BALANCE SHEET - SEWER FUND**

	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>											
<b>Current Assets</b>											
Cash & Cash Equivalents	90,802	375,234	48,663	41,527	225,239	189,216	176,017	129,149	412,777	130,671	299,755
Investments	7,000,000	6,000,000	5,500,000	5,000,000	4,000,000	3,000,000	1,500,000	1,000,000	500,000	500,000	-
Receivables	172,926	181,572	190,651	200,183	210,193	220,702	231,737	243,324	255,490	268,265	281,678
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>7,263,728</b>	<b>6,556,806</b>	<b>5,739,314</b>	<b>5,241,710</b>	<b>4,435,432</b>	<b>3,409,918</b>	<b>1,907,754</b>	<b>1,372,473</b>	<b>1,168,267</b>	<b>898,936</b>	<b>581,433</b>
<b>Non-Current Assets</b>											
Inventories	-	31,651,142	33,176,979	34,379,851	35,896,643	37,630,603	39,834,026	41,051,767	41,944,014	42,915,700	43,948,804
Infrastructure, Property, Plant & Equipment	30,594,010	32,024,006	33,566,043	34,781,911	36,314,855	38,067,164	40,293,650	41,524,622	42,426,864	43,409,362	44,453,915
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>30,594,010</b>	<b>32,024,006</b>	<b>33,566,043</b>	<b>34,781,911</b>	<b>36,314,855</b>	<b>38,067,164</b>	<b>40,293,650</b>	<b>41,524,622</b>	<b>42,426,864</b>	<b>43,409,362</b>	<b>44,453,915</b>
<b>TOTAL ASSETS</b>	<b>37,857,738</b>	<b>38,580,813</b>	<b>39,305,357</b>	<b>40,023,621</b>	<b>40,750,287</b>	<b>41,477,082</b>	<b>42,201,405</b>	<b>42,897,095</b>	<b>43,595,132</b>	<b>44,308,298</b>	<b>45,035,349</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Payables	64,714	66,655	68,655	70,715	72,836	75,021	77,272	79,590	81,978	84,437	86,970
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Provisions	39,443	40,626	41,845	43,100	44,393	45,725	47,097	48,510	49,965	51,464	53,008
<b>Total Current Liabilities</b>	<b>104,157</b>	<b>107,282</b>	<b>110,500</b>	<b>113,815</b>	<b>117,230</b>	<b>120,747</b>	<b>124,369</b>	<b>128,100</b>	<b>131,943</b>	<b>135,901</b>	<b>139,978</b>
<b>Non-Current Liabilities</b>											
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	9,594	9,882	10,178	10,484	10,798	11,122	11,456	11,799	12,153	12,518	12,894
Provisions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>9,594</b>	<b>9,882</b>	<b>10,178</b>	<b>10,484</b>	<b>10,798</b>	<b>11,122</b>	<b>11,456</b>	<b>11,799</b>	<b>12,153</b>	<b>12,518</b>	<b>12,894</b>
<b>TOTAL LIABILITIES</b>	<b>113,751</b>	<b>117,164</b>	<b>120,678</b>	<b>124,299</b>	<b>128,028</b>	<b>131,869</b>	<b>135,825</b>	<b>139,899</b>	<b>144,096</b>	<b>148,419</b>	<b>152,872</b>
<b>Net Assets</b>	<b>37,743,987</b>	<b>38,463,649</b>	<b>39,184,679</b>	<b>39,899,322</b>	<b>40,622,259</b>	<b>41,345,214</b>	<b>42,065,580</b>	<b>42,757,196</b>	<b>43,451,035</b>	<b>44,159,879</b>	<b>44,882,477</b>
<b>EQUITY</b>											
Accumulated Surplus	10,732,772	11,135,923	11,525,747	11,897,734	12,263,441	12,612,436	12,937,434	13,222,147	13,500,820	13,785,458	14,074,213
Revaluation Reserves	27,011,215	27,327,726	27,658,932	28,001,588	28,358,818	28,732,778	29,128,146	29,535,049	29,950,215	30,374,421	30,808,264
<b>Council Equity Interest</b>	<b>37,743,987</b>	<b>38,463,649</b>	<b>39,184,679</b>	<b>39,899,322</b>	<b>40,622,259</b>	<b>41,345,214</b>	<b>42,065,580</b>	<b>42,757,196</b>	<b>43,451,035</b>	<b>44,159,879</b>	<b>44,882,477</b>
<b>Total Equity</b>	<b>37,743,987</b>	<b>38,463,649</b>	<b>39,184,679</b>	<b>39,899,322</b>	<b>40,622,259</b>	<b>41,345,214</b>	<b>42,065,580</b>	<b>42,757,196</b>	<b>43,451,035</b>	<b>44,159,879</b>	<b>44,882,477</b>



**Scenario 3****Narromine Shire Council****Long Term Financial Plan****EQUITY STATEMENT - SEWER FUND**

	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Opening Balance</b>	37,583,204	37,749,365	38,469,184	39,190,385	39,905,198	40,628,309	41,351,447	42,072,000	42,763,810	43,457,845	44,166,894
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Net Income Recognised Directly in Equity</b>	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
b. Net Operating Result for the Year	(429,148)	397,773	384,288	366,282	359,831	342,945	318,765	278,292	272,060	277,828	281,740
<b>Total Recognised Income &amp; Expenses (c&amp;d)</b>	160,783	714,284	715,495	708,937	717,061	716,905	714,133	685,196	687,225	702,034	715,583
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>37,743,987</b>	<b>38,463,649</b>	<b>39,184,679</b>	<b>39,899,322</b>	<b>40,622,259</b>	<b>41,345,214</b>	<b>42,065,580</b>	<b>42,757,196</b>	<b>43,451,035</b>	<b>44,159,879</b>	<b>44,882,477</b>

<b>Scenario 4</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>INCOME STATEMENT - SEWER FUND</b>											
	<b>Estimates</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Income from Continuing Operations</b>											
<b>Revenue:</b>											
Rates & Annual Charges	1,315,602	1,779,549	1,832,935	1,887,924	1,944,561	2,002,898	2,062,985	2,124,875	2,188,621	2,254,279	2,321,908
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	267,053	262,291	237,776	209,358	192,139	164,118	128,425	76,052	57,520	50,577	41,355
Other Revenues	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	-	-	-	-	-	-	-	-	-	-	-
<b>Other Income:</b>											
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>1,583,655</b>	<b>2,042,870</b>	<b>2,071,772</b>	<b>2,098,374</b>	<b>2,137,826</b>	<b>2,168,175</b>	<b>2,192,604</b>	<b>2,202,156</b>	<b>2,247,408</b>	<b>2,306,161</b>	<b>2,364,607</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	251,451	258,995	266,764	274,767	283,010	291,501	300,246	309,253	318,531	328,087	337,929
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,019,687	1,050,601	1,082,458	1,115,288	1,149,120	1,183,986	1,219,918	1,256,949	1,295,111	1,334,442	1,374,976
Depreciation & Amortisation	315,928	319,087	322,278	325,501	328,756	332,044	335,364	338,718	342,105	345,526	348,981
Other Expenses	1,264	1,302	1,341	1,381	1,423	1,465	1,509	1,555	1,601	1,649	1,699
<b>Total Expenses from Continuing Operations</b>	<b>1,588,330</b>	<b>1,629,984</b>	<b>1,672,841</b>	<b>1,716,937</b>	<b>1,762,309</b>	<b>1,808,996</b>	<b>1,857,037</b>	<b>1,906,474</b>	<b>1,957,348</b>	<b>2,009,704</b>	<b>2,063,585</b>
<b>Operating Result from Continuing Operations</b>	<b>(4,675)</b>	<b>412,886</b>	<b>398,931</b>	<b>381,437</b>	<b>375,517</b>	<b>359,180</b>	<b>335,567</b>	<b>295,683</b>	<b>290,060</b>	<b>296,458</b>	<b>301,022</b>
<b>Net Operating Result for the Year</b>											
	<b>(4,675)</b>	<b>412,886</b>	<b>398,931</b>	<b>381,437</b>	<b>375,517</b>	<b>359,180</b>	<b>335,567</b>	<b>295,683</b>	<b>290,060</b>	<b>296,458</b>	<b>301,022</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>											
	<b>(4,675)</b>	<b>412,886</b>	<b>398,931</b>	<b>381,437</b>	<b>375,517</b>	<b>359,180</b>	<b>335,567</b>	<b>295,683</b>	<b>290,060</b>	<b>296,458</b>	<b>301,022</b>

<b>Scenario 4</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>CASH FLOW STATEMENT - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>											
<b>Receipts:</b>											
Rates & Annual Charges	1,249,822	1,690,572	1,741,288	1,793,528	1,847,333	1,902,753	1,959,836	2,018,631	2,079,190	2,141,565	2,205,813
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue Received	267,053	262,291	237,776	209,358	192,139	164,118	128,425	76,052	57,520	50,577	41,355
Grants & Contributions	-	-	-	-	-	-	-	-	-	-	-
Other	950	979	1,008	1,038	1,070	1,101	1,134	1,169	1,204	1,240	1,277
<b>Payments:</b>											
Employee Benefits & On-Costs	(251,451)	(258,995)	(266,764)	(274,767)	(283,010)	(291,501)	(300,246)	(309,253)	(318,531)	(328,087)	(337,929)
Materials & Contracts	(914,078)	(1,019,083)	(1,049,984)	(1,081,829)	(1,114,646)	(1,148,466)	(1,183,320)	(1,219,241)	(1,256,258)	(1,294,409)	(1,333,727)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Other	(1,264)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	351,032	675,764	663,324	647,328	642,885	628,005	605,829	567,358	563,125	570,886	576,789
<b>Cash Flows from Investing Activities</b>											
<b>Receipts:</b>											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Purchase of Infrastructure, Property, Plant & Equipment	(507,508)	(1,376,219)	(1,475,251)	(1,139,309)	(1,443,488)	(1,647,792)	(2,102,226)	(1,096,835)	(761,497)	(834,362)	(888,423)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	(507,508)	(1,376,219)	(1,475,251)	(1,139,309)	(1,443,488)	(1,647,792)	(2,102,226)	(1,096,835)	(761,497)	(834,362)	(888,423)
<b>Cash Flows from Financing Activities</b>											
<b>Receipts:</b>											
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	(156,476)	(700,455)	(811,927)	(491,981)	(800,603)	(1,019,787)	(1,496,397)	(529,477)	(198,372)	(263,476)	(311,634)
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	7,650,527	7,494,051	6,793,596	5,981,668	5,489,687	4,689,085	3,669,297	2,172,900	1,643,423	1,445,051	1,181,575
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>7,494,051</b>	<b>6,793,596</b>	<b>5,981,668</b>	<b>5,489,687</b>	<b>4,689,085</b>	<b>3,669,297</b>	<b>2,172,900</b>	<b>1,643,423</b>	<b>1,445,051</b>	<b>1,181,575</b>	<b>869,941</b>

<b>Scenario 4</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>BALANCE SHEET - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ASSETS</b>											
<b>Current Assets</b>											
Cash & Cash Equivalents	494,051	293,596	481,668	489,687	189,085	169,297	172,900	143,423	445,051	181,575	869,941
Investments	7,000,000	6,500,000	5,500,000	5,000,000	4,500,000	3,500,000	2,000,000	1,500,000	1,000,000	1,000,000	-
Receivables	172,926	181,572	190,651	200,183	210,193	220,702	231,737	243,324	255,490	268,265	281,678
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>7,666,977</b>	<b>6,975,168</b>	<b>6,172,319</b>	<b>5,689,870</b>	<b>4,899,278</b>	<b>3,889,999</b>	<b>2,404,637</b>	<b>1,886,747</b>	<b>1,700,541</b>	<b>1,449,840</b>	<b>1,151,619</b>
<b>Non-Current Assets</b>											
Inventories	-	31,651,142	33,176,979	34,379,851	35,896,643	37,630,603	39,834,026	41,051,767	41,944,014	42,915,700	43,948,804
Infrastructure, Property, Plant & Equipment	30,594,010	32,024,006	33,566,043	34,781,911	36,314,855	38,067,164	40,293,650	41,524,622	42,426,864	43,409,362	44,453,915
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>30,594,010</b>	<b>32,024,006</b>	<b>33,566,043</b>	<b>34,781,911</b>	<b>36,314,855</b>	<b>38,067,164</b>	<b>40,293,650</b>	<b>41,524,622</b>	<b>42,426,864</b>	<b>43,409,362</b>	<b>44,453,915</b>
<b>TOTAL ASSETS</b>	<b>38,260,987</b>	<b>38,999,175</b>	<b>39,738,362</b>	<b>40,471,781</b>	<b>41,214,133</b>	<b>41,957,163</b>	<b>42,698,288</b>	<b>43,411,369</b>	<b>44,127,406</b>	<b>44,859,202</b>	<b>45,605,535</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Payables	64,714	66,655	68,655	70,715	72,836	75,021	77,272	79,590	81,978	84,437	86,970
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Provisions	39,443	40,626	41,845	43,100	44,393	45,725	47,097	48,510	49,965	51,464	53,008
<b>Total Current Liabilities</b>	<b>104,157</b>	<b>107,282</b>	<b>110,500</b>	<b>113,815</b>	<b>117,230</b>	<b>120,747</b>	<b>124,369</b>	<b>128,100</b>	<b>131,943</b>	<b>135,901</b>	<b>139,978</b>
<b>Non-Current Liabilities</b>											
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	9,594	9,882	10,178	10,484	10,798	11,122	11,456	11,799	12,153	12,518	12,894
Provisions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>9,594</b>	<b>9,882</b>	<b>10,178</b>	<b>10,484</b>	<b>10,798</b>	<b>11,122</b>	<b>11,456</b>	<b>11,799</b>	<b>12,153</b>	<b>12,518</b>	<b>12,894</b>
<b>TOTAL LIABILITIES</b>	<b>113,751</b>	<b>117,164</b>	<b>120,678</b>	<b>124,299</b>	<b>128,028</b>	<b>131,869</b>	<b>135,825</b>	<b>139,899</b>	<b>144,096</b>	<b>148,419</b>	<b>152,872</b>
<b>Net Assets</b>	<b>38,147,236</b>	<b>38,882,011</b>	<b>39,617,684</b>	<b>40,347,482</b>	<b>41,086,105</b>	<b>41,825,295</b>	<b>42,562,463</b>	<b>43,271,470</b>	<b>43,983,309</b>	<b>44,710,783</b>	<b>45,452,663</b>
<b>EQUITY</b>											
Accumulated Surplus	11,136,021	11,554,285	11,958,752	12,345,894	12,727,287	13,092,517	13,434,317	13,736,421	14,033,094	14,336,362	14,644,399
Revaluation Reserves	27,011,215	27,327,726	27,658,932	28,001,588	28,358,818	28,732,778	29,128,146	29,535,049	29,950,215	30,374,421	30,808,264
<b>Council Equity Interest</b>	<b>38,147,236</b>	<b>38,882,011</b>	<b>39,617,684</b>	<b>40,347,482</b>	<b>41,086,105</b>	<b>41,825,295</b>	<b>42,562,463</b>	<b>43,271,470</b>	<b>43,983,309</b>	<b>44,710,783</b>	<b>45,452,663</b>
<b>Total Equity</b>	<b>38,147,236</b>	<b>38,882,011</b>	<b>39,617,684</b>	<b>40,347,482</b>	<b>41,086,105</b>	<b>41,825,295</b>	<b>42,562,463</b>	<b>43,271,470</b>	<b>43,983,309</b>	<b>44,710,783</b>	<b>45,452,663</b>

<b>Scenario 4</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>EQUITY STATEMENT - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Opening Balance</b>	37,561,980	38,152,614	38,887,546	39,623,390	40,353,358	41,092,155	41,831,528	42,568,883	43,278,084	43,990,119	44,717,798
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Net Income Recognised Directly in Equity</b>	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
b. Net Operating Result for the Year	(4,675)	412,886	398,931	381,437	375,517	359,180	335,567	295,683	290,060	296,458	301,022
<b>Total Recognised Income &amp; Expenses (c&amp;d)</b>	585,256	729,397	730,138	724,092	732,747	733,140	730,935	702,587	705,225	720,664	734,865
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>38,147,236</b>	<b>38,882,011</b>	<b>39,617,684</b>	<b>40,347,482</b>	<b>41,086,105</b>	<b>41,825,295</b>	<b>42,562,463</b>	<b>43,271,470</b>	<b>43,983,309</b>	<b>44,710,783</b>	<b>45,452,663</b>

<b>Scenario 5</b> <b>Narromine Shire Council</b> <b>Long Term Financial Plan</b> <b>INCOME STATEMENT - SEWER FUND</b>											
	Estimates										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Income from Continuing Operations</b>											
<b>Revenue:</b>											
Rates & Annual Charges	1,791,630	1,845,390	1,900,752	1,957,774	2,016,507	2,077,003	2,139,313	2,203,492	2,269,597	2,337,685	2,407,815
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	267,053	266,208	266,312	266,416	266,518	266,620	266,721	266,820	266,919	267,017	267,114
Other Revenues	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	-	-	-	-	-	-	-	-	-	-	-
<b>Other Income:</b>											
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income from Continuing Operations</b>	<b>2,059,683</b>	<b>2,112,628</b>	<b>2,168,125</b>	<b>2,225,283</b>	<b>2,284,151</b>	<b>2,344,782</b>	<b>2,407,228</b>	<b>2,471,542</b>	<b>2,537,783</b>	<b>2,606,007</b>	<b>2,676,273</b>
<b>Expenses from Continuing Operations</b>											
Employee Benefits & On-Costs	251,451	258,995	266,764	274,767	283,010	291,501	300,246	309,253	318,531	328,087	337,929
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,019,687	1,050,601	1,082,458	1,115,288	1,149,120	1,183,986	1,219,918	1,256,949	1,295,111	1,334,442	1,374,976
Depreciation & Amortisation	315,928	319,087	322,278	325,501	328,756	332,044	335,364	338,718	342,105	345,526	348,981
Other Expenses	1,264	1,302	1,341	1,381	1,423	1,465	1,509	1,555	1,601	1,649	1,699
<b>Total Expenses from Continuing Operations</b>	<b>1,588,330</b>	<b>1,629,984</b>	<b>1,672,841</b>	<b>1,716,937</b>	<b>1,762,309</b>	<b>1,808,996</b>	<b>1,857,037</b>	<b>1,906,474</b>	<b>1,957,348</b>	<b>2,009,704</b>	<b>2,063,585</b>
<b>Operating Result from Continuing Operations</b>	<b>471,353</b>	<b>482,644</b>	<b>495,283</b>	<b>508,346</b>	<b>521,842</b>	<b>535,786</b>	<b>550,191</b>	<b>565,068</b>	<b>580,435</b>	<b>596,303</b>	<b>612,688</b>
<b>Net Operating Result for the Year</b>	<b>471,353</b>	<b>482,644</b>	<b>495,283</b>	<b>508,346</b>	<b>521,842</b>	<b>535,786</b>	<b>550,191</b>	<b>565,068</b>	<b>580,435</b>	<b>596,303</b>	<b>612,688</b>
<b>Net Operating Result before Grants and Contributions provided for Capital Purposes</b>	<b>471,353</b>	<b>482,644</b>	<b>495,283</b>	<b>508,346</b>	<b>521,842</b>	<b>535,786</b>	<b>550,191</b>	<b>565,068</b>	<b>580,435</b>	<b>596,303</b>	<b>612,688</b>

<b>Scenario 5</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>CASH FLOW STATEMENT - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Cash Flows from Operating Activities</b>											
<b>Receipts:</b>											
Rates & Annual Charges	1,702,049	1,753,121	1,805,714	1,859,885	1,915,682	1,973,153	2,032,347	2,093,317	2,156,117	2,220,801	2,287,424
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue Received	267,053	266,208	266,312	266,416	266,518	266,620	266,721	266,820	266,919	267,017	267,114
Grants & Contributions	-	-	-	-	-	-	-	-	-	-	-
Other	950	979	1,008	1,038	1,070	1,101	1,134	1,169	1,204	1,240	1,277
<b>Payments:</b>											
Employee Benefits & On-Costs	(251,451)	(258,995)	(266,764)	(274,767)	(283,010)	(291,501)	(300,246)	(309,253)	(318,531)	(328,087)	(337,929)
Materials & Contracts	(914,078)	(1,019,083)	(1,049,984)	(1,081,829)	(1,114,646)	(1,148,466)	(1,183,320)	(1,219,241)	(1,256,258)	(1,294,409)	(1,333,727)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Other	(1,264)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Operating Activities</b>	<b>803,259</b>	<b>742,229</b>	<b>756,286</b>	<b>770,743</b>	<b>785,613</b>	<b>800,907</b>	<b>816,636</b>	<b>832,812</b>	<b>849,451</b>	<b>866,562</b>	<b>884,159</b>
<b>Cash Flows from Investing Activities</b>											
<b>Receipts:</b>											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Purchase of Infrastructure, Property, Plant & Equipment	(507,508)	(1,376,219)	(1,475,251)	(1,139,309)	(1,443,488)	(1,647,792)	(2,102,226)	(1,096,835)	(761,497)	(834,362)	(888,423)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash provided (or used in) Investing Activities</b>	<b>(507,508)</b>	<b>(1,376,219)</b>	<b>(1,475,251)</b>	<b>(1,139,309)</b>	<b>(1,443,488)</b>	<b>(1,647,792)</b>	<b>(2,102,226)</b>	<b>(1,096,835)</b>	<b>(761,497)</b>	<b>(834,362)</b>	<b>(888,423)</b>
<b>Cash Flows from Financing Activities</b>											
<b>Receipts:</b>											
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Payments:</b>											
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Flow provided (used in) Financing Activities</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 Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>295,751</b>	<b>(633,990)</b>	<b>(718,965)</b>	<b>(368,566)</b>	<b>(657,875)</b>	<b>(846,885)</b>	<b>(1,285,590)</b>	<b>(264,023)</b>	<b>87,954</b>	<b>32,200</b>	<b>(4,264)</b>
<b>plus: Cash, Cash Equivalents &amp; Investments - beginning of year</b>	<b>7,650,527</b>	<b>7,946,278</b>	<b>7,312,288</b>	<b>6,593,323</b>	<b>6,224,757</b>	<b>5,566,882</b>	<b>4,719,997</b>	<b>3,434,407</b>	<b>3,170,383</b>	<b>3,258,337</b>	<b>3,290,537</b>
<b>Cash &amp; Cash Equivalents - end of the year</b>	<b>7,946,278</b>	<b>7,312,288</b>	<b>6,593,323</b>	<b>6,224,757</b>	<b>5,566,882</b>	<b>4,719,997</b>	<b>3,434,407</b>	<b>3,170,383</b>	<b>3,258,337</b>	<b>3,290,537</b>	<b>3,286,274</b>



**Scenario 5****Narromine Shire Council****Long Term Financial Plan****BALANCE SHEET - SEWER FUND**

	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>ASSETS</b>											
<b>Current Assets</b>											
Cash & Cash Equivalents	446,278	312,288	93,323	224,757	66,882	219,997	434,407	170,383	258,337	290,537	286,274
Investments	7,500,000	7,000,000	6,500,000	6,000,000	5,500,000	4,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Receivables	172,926	181,572	190,651	200,183	210,193	220,702	231,737	243,324	255,490	268,265	281,678
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Current Assets</b>	<b>8,119,204</b>	<b>7,493,860</b>	<b>6,783,974</b>	<b>6,424,940</b>	<b>5,777,075</b>	<b>4,940,699</b>	<b>3,666,144</b>	<b>3,413,707</b>	<b>3,513,827</b>	<b>3,558,802</b>	<b>3,567,952</b>
<b>Non-Current Assets</b>											
Inventories	-	31,651,142	33,176,979	34,379,851	35,896,643	37,630,603	39,834,026	41,051,767	41,944,014	42,915,700	43,948,804
Infrastructure, Property, Plant & Equipment	30,594,010	32,024,006	33,566,043	34,781,911	36,314,855	38,067,164	40,293,650	41,524,622	42,426,864	43,409,362	44,453,915
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Assets</b>	<b>30,594,010</b>	<b>32,024,006</b>	<b>33,566,043</b>	<b>34,781,911</b>	<b>36,314,855</b>	<b>38,067,164</b>	<b>40,293,650</b>	<b>41,524,622</b>	<b>42,426,864</b>	<b>43,409,362</b>	<b>44,453,915</b>
<b>TOTAL ASSETS</b>	<b>38,713,214</b>	<b>39,517,867</b>	<b>40,350,017</b>	<b>41,206,851</b>	<b>42,091,930</b>	<b>43,007,863</b>	<b>43,959,795</b>	<b>44,938,329</b>	<b>45,940,692</b>	<b>46,968,164</b>	<b>48,021,868</b>
<b>LIABILITIES</b>											
<b>Current Liabilities</b>											
Payables	64,714	66,655	68,655	70,715	72,836	75,021	77,272	79,590	81,978	84,437	86,970
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Provisions	39,443	40,626	41,845	43,100	44,393	45,725	47,097	48,510	49,965	51,464	53,008
<b>Total Current Liabilities</b>	<b>104,157</b>	<b>107,282</b>	<b>110,500</b>	<b>113,815</b>	<b>117,230</b>	<b>120,747</b>	<b>124,369</b>	<b>128,100</b>	<b>131,943</b>	<b>135,901</b>	<b>139,978</b>
<b>Non-Current Liabilities</b>											
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	9,594	9,882	10,178	10,484	10,798	11,122	11,456	11,799	12,153	12,518	12,894
Provisions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Current Liabilities</b>	<b>9,594</b>	<b>9,882</b>	<b>10,178</b>	<b>10,484</b>	<b>10,798</b>	<b>11,122</b>	<b>11,456</b>	<b>11,799</b>	<b>12,153</b>	<b>12,518</b>	<b>12,894</b>
<b>TOTAL LIABILITIES</b>	<b>113,751</b>	<b>117,164</b>	<b>120,678</b>	<b>124,299</b>	<b>128,028</b>	<b>131,869</b>	<b>135,825</b>	<b>139,899</b>	<b>144,096</b>	<b>148,419</b>	<b>152,872</b>
<b>Net Assets</b>	<b>38,599,463</b>	<b>39,400,703</b>	<b>40,229,339</b>	<b>41,082,552</b>	<b>41,963,902</b>	<b>42,875,995</b>	<b>43,823,970</b>	<b>44,798,430</b>	<b>45,796,595</b>	<b>46,819,745</b>	<b>47,868,996</b>
<b>EQUITY</b>											
Accumulated Surplus	11,588,248	12,072,977	12,570,407	13,080,964	13,605,084	14,143,217	14,695,824	15,263,381	15,846,380	16,445,324	17,060,732
Revaluation Reserves	27,011,215	27,327,726	27,658,932	28,001,588	28,358,818	28,732,778	29,128,146	29,535,049	29,950,215	30,374,421	30,808,264
<b>Council Equity Interest</b>	<b>38,599,463</b>	<b>39,400,703</b>	<b>40,229,339</b>	<b>41,082,552</b>	<b>41,963,902</b>	<b>42,875,995</b>	<b>43,823,970</b>	<b>44,798,430</b>	<b>45,796,595</b>	<b>46,819,745</b>	<b>47,868,996</b>
<b>Total Equity</b>	<b>38,599,463</b>	<b>39,400,703</b>	<b>40,229,339</b>	<b>41,082,552</b>	<b>41,963,902</b>	<b>42,875,995</b>	<b>43,823,970</b>	<b>44,798,430</b>	<b>45,796,595</b>	<b>46,819,745</b>	<b>47,868,996</b>



<b>Scenario 5</b>											
<b>Narromine Shire Council</b>											
<b>Long Term Financial Plan</b>											
<b>EQUITY STATEMENT - SEWER FUND</b>	<b>Budget</b>	<b>Long Term Financial Plan</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>	<b>2035/36</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Opening Balance</b>	37,538,179	38,601,548	39,402,849	40,231,551	41,084,830	41,966,249	42,878,411	43,826,458	44,800,995	45,799,236	46,822,465
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Net Income Recognised Directly in Equity</b>	<b>589,931</b>	<b>316,511</b>	<b>331,207</b>	<b>342,655</b>	<b>357,230</b>	<b>373,960</b>	<b>395,368</b>	<b>406,904</b>	<b>415,165</b>	<b>424,206</b>	<b>433,843</b>
b. Net Operating Result for the Year	471,353	482,644	495,283	508,346	521,842	535,786	550,191	565,068	580,435	596,303	612,688
<b>Total Recognised Income &amp; Expenses (c&amp;d)</b>	<b>1,061,284</b>	<b>799,155</b>	<b>826,490</b>	<b>851,001</b>	<b>879,072</b>	<b>909,746</b>	<b>945,559</b>	<b>971,972</b>	<b>995,600</b>	<b>1,020,509</b>	<b>1,046,531</b>
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>	<b>38,599,463</b>	<b>39,400,703</b>	<b>40,229,339</b>	<b>41,082,552</b>	<b>41,963,902</b>	<b>42,875,995</b>	<b>43,823,970</b>	<b>44,798,430</b>	<b>45,796,595</b>	<b>46,819,745</b>	<b>47,868,996</b>