

Draft - Long Term Financial Plan

for the period 2025 - 2035



LEETON
SHIRE COUNCIL

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1. Message from the Mayor and General Manager

Greetings to Leeton Shire Council Ratepayers and Residents

This Long Term Financial Plan (LTFP) 2025-2035 sets out Council's forecast costs to deliver services to the residents of Leeton Shire Council over the next 10-years.

Under the Local Government Act, Council is required to run a financially sustainable organisation. Leeton Shire Council is not financially sustainable and this cannot continue. By the end of 26/27 we will have exhausted our unrestricted cash reserves and will have to start using our internally restricted reserves which isn't prudent financial management. This has been on the cards since 2014/15 when Leeton Shire Council was allowed to remain unamalgamated provided we developed a financial improvement plan.

Currently, this LTFP assumes no changes to the current services or service levels. We got the strong message during the Community Strategic Plan consultation process (Leeton on the Go 2035) that residents wish for the Shire to maintain or improve services but at reduced costs. This simply isn't possible. Council experiences the same inflationary pressures as everyone else. Bituman alone has increased by 40%, for example.

While the issue of rate pegging has been devastating for nearly all Councils across NSW, and most have gone for Special Rate Variations (including our neighbours Griffith and Narrandera), our community objected to an SRV in 2022. This LTFP is NOT suggesting an SRV – it is simply presenting the facts as they are at this point in time.

The LTFP is influenced by a series of assumptions over the next 10 years, including Council's Asset Management Plans. We have infrastructure valued at over \$560M which needs to be maintained, renewed and, from time to time, replaced.

Council has only presented one alternative scenario this time for the General Fund Base Case – that being with any “new discretionary capital works” removed. They are highlighted in a pinky colour on pages 30 & 31. These items were identified by the community during the CSP consultation as being priorities and Council once again faces the dilemma of meeting the needs of residents vs achieving financial sustainability.

Clearly much debate is needed on whether we reduce services or service levels, divest of assets or generate additional income. To this end, Council has commissioned Professor Drew and his team from Newcastle University to assist us with reviewing the situation and finding the best path forward. We anticipate producing another LTFP with further scenarios in the second half of 2025 – helped by Prof Drew’s findings - which will be used for a series of important community discussions.

The Water and Sewer Funds both have only Base Cases as all capital works are deemed essential.

Sincerely

Cr George Weston
Mayor

Jackie Kruger
General Manager

2. Introduction

Council's current Long Term Financial Plan (LTFP) has been reviewed and updated using Council's LTFP modelling tool developed by LG Solutions to reflect the following:

- The current 2024/25 and 2025/26 budget decisions/forecasts have been updated within the LTFP to inform the starting point.
- Refinement of the 10 years Capital Works Program and alignment to the Asset Management Plans that have been approved for Water, Wastewater (Sewerage), Transport, Stormwater and Buildings Asset classes.
- Refinement of the planning assumptions for each revenue and expenditure type within the model. It is impossible to be precise about forward projections, but it is important to understand the key factors used within the model to help explain variations from year to year.

The LTFP is a dynamic document, reviewed and updated annually, changing as the needs, strategies and financial position of the Council change over time. This means that the LTFP is updated with the latest known budget information and assumptions each year as part of the development of the Annual Budget (Operational Plan).

This LTFP covers the period 2025 to 2035.

3. Background

Council operates General (including domestic waste business), Water and Sewer Funds. The General Fund financial position is unsustainable at the current levels of expenditure and income due to a range of issues. These include the long-term impacts of rate capping which sees rates income capped and expenses uncapped, driven by economic conditions like:

- Inflation and other market factors
- Cost shifting from state government to local government, such as new internal Audit and Risk Committee obligations, the emergency service levy and, more recently, grant-funded construction of new assets. These all impose additional operating costs on councils.

Since its 'Fit For the Future' Improvement Plan in 2015, Council has highlighted the financial sustainability challenges faced by General Fund. This situation will not change in the medium or long term without active intervention. In 2018 and 2022, Council sought expert advice from Morrison Low on its financial position and on both occasions a Special Rate Variation (SRV) was recommended. In 2022 Council endorsed the recommendation that this deficit be addressed by way of a SRV in order to maintain the General Fund's financial sustainability over the longer term, however, the SRV did not proceed.

To continue the financial sustainability path Council must:

- Ensure future cash budgets are in surplus to restore an adequate level of working capital.
- Consider opportunities to increase revenue including reviewing rates and charges revenue including the possibility of applying in future for an SRV.
- Continue to look for opportunities for efficiencies and reprioritisation of services to financially sustainable levels each year.

4. Planning Assumptions

The following table outlines Council's planning assumptions by revenue and expenditure types. Included within the assumptions is a brief description as to how Council has determined this assumption and the external influences which impact the assumption.

Category	2026/27	2027/28	2028/29	2029/30	2030/31 to 2034/35
CPI (Inflation)	3.0%	3.0%	3.0%	3.0%	3.0%
Rate Peg	2.8%	2.9%	2.9%	2.9%	2.9%
General Annual Charges	3.0%	3.0%	3.0%	3.0%	3.0%
Water Annual and User Charges	5.0%	5.0%	5.0%	5.0%	5.0%
Sewerage Annual and User Charges	7.0%	7.0%	7.0%	7.0%	7.0%
Fees and Charges	3.0%	3.0%	3.0%	3.0%	3.0%
Grants and Contributions	3.0%	3.0%	3.0%	3.0%	3.0%
Other Revenues	3.0%	3.0%	3.0%	3.0%	3.0%
Other Income	3.0%	3.0%	3.0%	3.0%	3.0%
Interest Returns	3.0%	2.5%	2.5%	2.5%	2.5%
Employee Expenses	3.0%	3.0%	3.0%	3.0%	3.0%
Materials and Services	3.0%	3.0%	3.0%	3.0%	3.0%
Depreciation	Defined by Asset Class	Defined by Asset Class	Defined by Asset Class	Defined by Asset Class	Defined by Asset Class
Other Expenses	3.0%	3.0%	3.0%	3.0%	3.0%

Inflation (CPI)

The Reserve Bank (RBA) has forecast underlying inflation to be a bit above the midpoint of the 2-3% range from late 2025. The target for CPI for the RBA is to maintain inflation between 2% and 3%.

Based on this assumption Council has selected the high point for CPI to apply across the term of the LTFP. While most Councils tend to select the mid-point at 2.5%, this does not take into account that there are significant material and service costs that impact Council over and above the all groups CPI determination. Inflation on goods and services used by Council has been even higher than the measured Consumer Price Index (CPI) due to the high cost growth on specific goods and services used by Council (for example construction materials, fuel and service industries).

Rate Pegging

In accordance with IPART guidelines and forecast calculations Council has applied a 2.8% rate peg for 2026/27 and then an ongoing 2.9% across the term of the LTFP. IPART based their calculations on CPI and LG Award movements, therefore movements in CPI and the final LG Award determinations will impact the LTFP annually.

Annual Charges

Annual charges primarily relate to the Water, Sewerage and Domestic Waste businesses and are not tied by Rate Pegging and therefore Council has opted to apply the high Point of the expected CPI for the term of the LTFP from 2026/27 for Domestic Waste Fund and applied 7% for Sewerage and 5% for Water to achieve financial sustainability.

User Charges and Fees

This includes all of Council's general fees and charges like:

- Water user charges
- Trade waste user charges
- Waste tipping fees
- Swimming Pool fees
- Childcare fees
- Golf Course fees
- Application fees – Development applications, Section 603 certificates, other Planning fees etc.

No major fluctuations are expected in the volumes of other income. Prices will be adjusted in line with CPI on an annual basis.

Other Revenues

No major fluctuations are expected in the volumes of other income. Prices will be adjusted in line with CPI on an annual basis. For this reason, other revenue in the LTFP has the 3% applied for the term of the LTFP. This category covers items like legal fees recovery, fines, commissions, kiosk sales, sales of surplus water and insurance rebates.

Other Income

Rental income is forecast to grow in line with inflation as most rental reviews reference the CPI to determine the contracted rental increase. No major fluctuations are expected in the volumes of other revenue. Prices will be adjusted in line with CPI on an annual basis. For this reason, other revenue in the LTFP has the 3% applied for the term of the LTFP.

Operating Grants

Operational grants will be maintained at current levels with CPI adjustments being applied from 2026/27. The key grants included here and the amounts for the 2025/26 budget include:

- \$6.36M Financial Assistance – Road and general components - ongoing
- \$270K Regional Roads block grant - ongoing
- \$1.05M Roads to Recovery grant - ongoing
- \$98K Library subsidy - ongoing
- \$50K NOXIOUS weeds - ongoing
- \$40K Road safety - ongoing
- \$110K Childcare – ongoing
- \$341K Trainees' Government grant (2 years only)
- \$30K Splinter Awards Grants (Approx.)

Council has not included the Regional Emergency Road Repair Fund (RERRF) grant received as income in 2023/24 as ongoing as it had a fixed life. The RERRF money held in reserve is being utilized across 2024/25 and 2025/26.

Capital Grants and contributions

Capital grants in particular are difficult to forecast and have been high in recent years.

The major capital grants that are included in the LTFP as one off:

- \$1M for Roxy 2025/26
- \$2.66M for Brobenah Road Affordable Housing – Plus \$2.0M in 2026/27
- \$2.5M Eventide Homes/ Yanco Social Housing Expansion (50% grant funding assumed 2027/28 and 2028/29)
- \$1M Gogelderie Weir Cabins 2029/30 (50% grant funding)
- \$1.5M Whitton Pool Renewal 2029/30 grant funded

Developer contributions have been assumed to remain at current levels and increase by CPI.

Interest Returns

Council is currently achieving an average interest rate of 4.95% to the end of March 2025, compared to 4.55% in the prior year. However, as the RBA continues to control inflation, interest rates are expected to start to reduce again. Interest on investments has been forecast at 3% for 2026/27 and reducing to 2.5% for all future years.

However, cash funds are exhausted in future years (2029/30) in both scenarios and interest returns are nil, other than interest on outstanding rates and charges.

Employee costs

Employee cost impacts can affect wages volatility including internal and external factors such as the rising cost of employment, skills shortages, staff turnover, attraction and retention of staff, an increase in superannuation benefits, maternity and paternity leave, LG Award increases, step increases and additional staff requirements due to changes in service levels.

For this category Council has elected to apply a 3.0% increase for 2026/27 and all future years.

Materials and Services

This covers the broad range of expenses incurred by Council and includes:

- Materials and consumables
- Contractor and consultancy costs
- Councillor and Mayoral fees and associated expenses
- Audit
- Insurances
- Fuel
- Advertising
- Bank charges
- Election expenses
- Electricity and heating
- Office expenses
- Street lighting
- Telephone and communications

Prices will be adjusted in line with CPI on an annual basis. For this reason, other revenue in the LTFP has the 3% applied for the term of the LTFP. The high point of CPI has been applied to take into account impacts of key council expenditure that tends to move higher than CPI like fuel, insurances transport costs etc.

Depreciation

Specific additions and adjustments for depreciation have been made for major new infrastructure being commissioned throughout the LTFP timeline. Further asset revaluations will be factored into future reviews of the LTFP.

Other Expenses

This category includes the following expense types:

- Emergency Services Levy
- NSW Fire Brigade and Rural Fire Service Levies
- Tip remediation provision expense
- Council contributions and donations

Prices will be adjusted in line with CPI on an annual basis. For this reason, other expenses in the LTFP has the 3% applied for the term of the LTFP.

Loan Borrowings

Council has factored in loans for the existing new loans scheduled to be received in 2025/26 for:

- Golf Club Estate Housing \$400K
- Whitten Museum Renewal \$450K
- Stadium Roof Renewal \$450K
- Cemetery Expansion \$1.2M

It is expected loans will be drawn late in 2025/26 and the loan repayments are budgeted to commence in 2026/27.

Across the term of the LTFP Council has budgeted for the following new loans to fund discretionary projects:

- \$400K loan for Golf Club Estate/Council housing completion in 2026/27
- \$2.5M Eventide Homes/ Yanco Social Housing Expansion
- \$1.16M for Brobenah Road Affordable Housing
- \$860K Whitton Museum Renewal
- \$1M Whitton Pool Renewal
- \$9.866M Sporting Precinct

The impact of the new draw downs and subsequent repayments is incorporated in the LTFP at indexed amounts.

External Risks

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

- Budget reductions in state and federal governments may impact future funding provisions of grants and contributions.
- Continued increased cost-shifting from other levels of government may adversely impact current expenditure levels of Council.
- Climate change and its effect on council assets (roads, drainage, footpaths) like flood and bushfire events
- Global issues impacting cost and supply of materials.

Council will review the LTFP each year as part of the development of the Annual Operational Plan.

5. The Base Case Summaries for General Fund, Sewer Fund and Water Fund

The Base Case represents business as usual, with Council adopting rate pegging increases as per normal for General fund and selecting options that provide a financially sustainable approach for Sewerage and Water funds.

General Fund

The General Fund rate peg is set at 2.8% for 2026/27 and then applying 2.9% from 2027/28 to 2034/35.

The Income Statement and Cashflow Statement in Section 7.1 show the impacts of continuing with the business as usual or Base Case and reaffirms that doing nothing is unviable and alternative scenarios must be considered in the next 12 months. Of note, the Base Case:

- Continues to deliver ongoing Operating deficits before Grants and Contributions provided for Capital purposes for the 10 Years – accumulating to a value of (\$46.88M).
- Delivers a deficit in unrestricted cash in 2026/27 and is ongoing, showing that Council cannot fund the planned Capital Program under the Base Case.

Sewerage Fund

The Sewerage Fund charges increase is set at 7% annually for the term of the LTFP and not the rate peg as this fund is not tied to rate pegging legislation. This represents a financial sustainable option that needs to be monitored and reviewed annually, providing the community with a clear direction of future sewerage charge increases.

The Income Statement and Cashflow Statement in Section 8.1 show that this base case is financially sustainable for Sewer Fund, as it:

- Achieves an ongoing Operating surplus before Grants and Contributions provided for Capital purposes in 2028/29 and ongoing in future years – accumulating to a value of \$5.0M.
- Achieves an improving Cash and Investment position across the 10 years and can adequately fund the current capital program. The cash position in 2034/35 is \$7.2M in reserve under this scenario. While further intervention maybe required in the future for the purposes of the LTFP this can be considered a satisfactory option to be reviewed annually.

Water Fund

The Water Fund charges increase is set at 5% annually for the term of the LTFP and not the rate peg as this fund is not tied to rate pegging legislation. This represents a financial sustainable option that needs to be monitored and reviewed annually, providing the community with a clear direction of future water charge increases.

The Income Statement and Cashflow Statement in Section 9.1 show that this base case is financially sustainable for Water Fund, as it:

- Achieves ongoing Operating surplus before Grants and Contributions provided for Capital purposes for the term of the LTFP – accumulating to a value of \$7.6M.
- Achieves an improving Cash and Investment position across the 10 years and can adequately fund the current capital program. The cash position in 2034/35 is \$4.3M in reserve under this scenario. While further intervention maybe required in the future for the purposes of the LTFP this can be considered a satisfactory option to be reviewed annually.

6. Alternative Scenario

The Local Government Act requires councils to apply sound financial management principles which include:

- achieving a fully funded operating position
- maintaining sufficient cash reserves
- having an appropriately funded capital program
- maintaining its asset base 'fit for purpose'
- having adequate resources to meet ongoing compliance obligations.

While not a formal proposal in this LTFP, to achieve financial sustainability and maintain fit for purpose infrastructure, Council will in future require a rate increase above the standard rate pegging limits. This includes the expected rate peg increases that Council would ordinarily have increased rates by, plus a further additional increase over and above rate peg. This will need to be reviewed and considered as potential viable options in the coming financial year.

Council might also consider a reduction in services/service levels to reduce expenses, or alternative/new revenue sources to generate income. In this LTFP, savings have not been included in either scenario as engagement to date has suggested the community would like to maintain all services.

Council has an obligation to ensure that it manages its financial resources sustainably, including that it has adequate revenue to cover expenditure. This LTFP looks at how Council's finances will shape up if it continues as it currently is (the Base Case) as well as modelling a different scenario considering alternative solutions.

The scenario included this year considers excluding the discretionary Capital projects that were identified as part of the community consultation phase for the establishment of Councils Delivery Program.

6.1 Alternative Scenario 1 – Excluding Discretionary Capital Projects

Scenario 1 has only been developed for the General Fund as this scenario represents the Base case less the discretionary capital projects identified by the community as part of consultation on the Delivery Program. The Base Case is financially unviable, so the discretionary projects have been removed to show key impacts on the LTFP.

The Discretionary Projects that were removed as well as any associated grant or loan funding included is shown below:

Scenario 1 - Excluded Projects	2025/26	2026/27	2027/28	2028/29	2029/30	Totals	Totals Indexed	Loan Funding	Grant Funding	General Fund
Eventide Homes - Yanco Social Housing Expansion Project	100,000	200,000	2,500,000	2,500,000		5,300,000	5,690,068	2,692,034	2,692,034	306,000
Gogelderie Weir Cabins (Planning & Construction)		200,000			2,000,000	2,200,000	2,457,018	1,125,509	1,125,509	206,000
Golf Club Estate Council Housing	400,000	400,000				800,000	812,000	812,000	0	0
Brobenah Road Affordable Housing	2,661,081	3,165,270				5,826,351	5,921,309	1,260,228	4,661,081	0
Whitton Museum Renewals (including Courthouse)	450,000	260,000	300,000	300,000		1,310,000	1,363,888	1,363,888	0	0
Sporting Precinct Expansion (including Stadiums)	600,000	4,300,000	5,066,000	500,000		10,466,000	10,949,883	10,349,883	0	600,000
Whitton Pool - Renewal	0				2,500,000	2,500,000	2,813,772	1,125,509	1,688,263	0
Totals	4,211,081	8,525,270	7,866,000	3,300,000	4,500,000	28,402,351	30,007,938	18,729,051	10,166,887	1,112,000
Totals - Indexed	4,211,081	8,781,028	8,345,039	3,606,000	5,064,790					

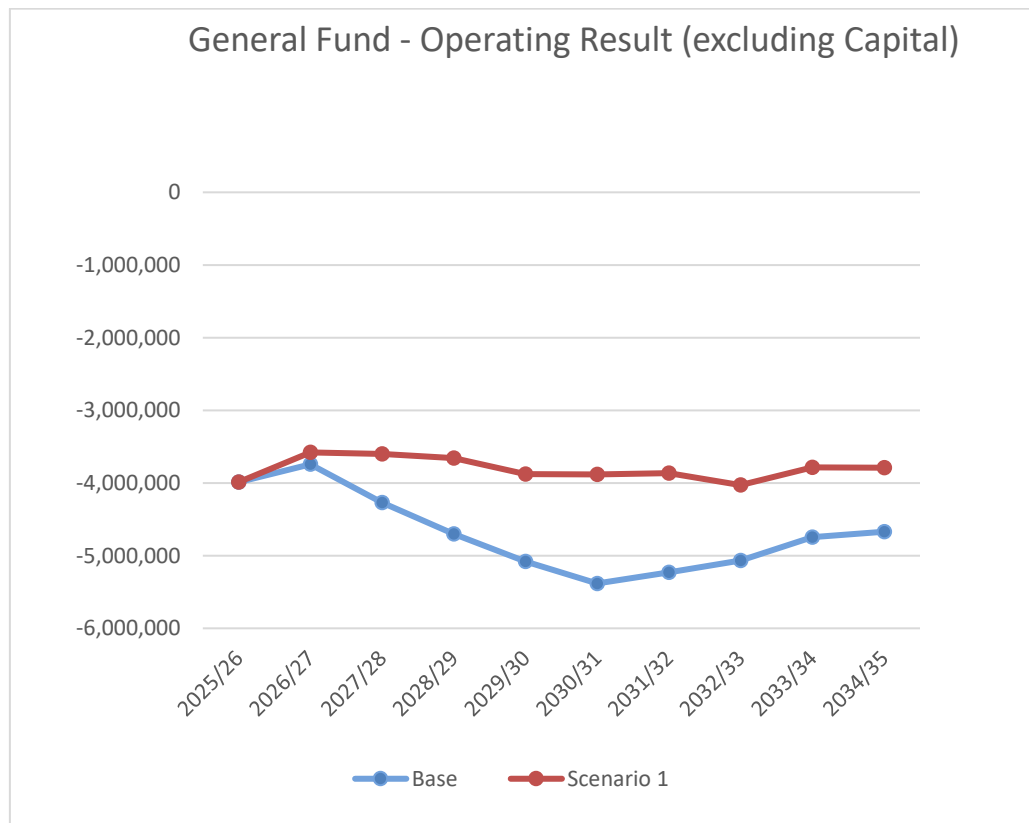
General Fund

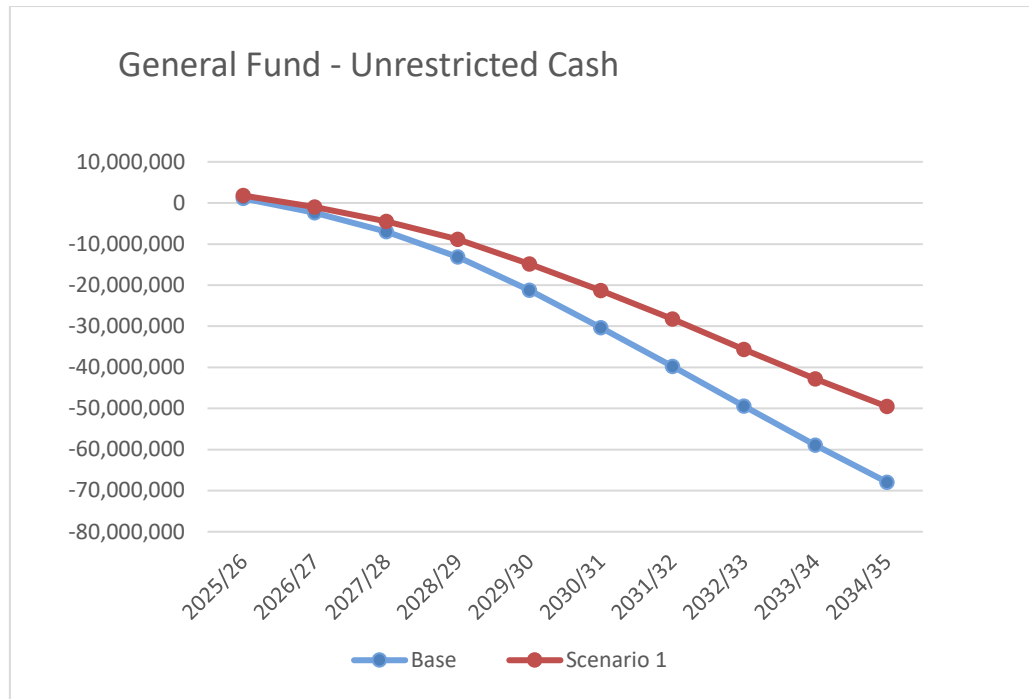
The Income Statement and Cashflow Statement in Section 7.2 show the impacts of adopting Scenario 1 for the General Fund. This option has minimal impact, delivering the following key results:

- Continues to deliver ongoing Operating deficits before Grants and Contributions provided for Capital purposes for the 10 Years – accumulating to a value of (\$38.05M).
- Still delivers a deficit in unrestricted cash in 2026/27 and is ongoing, resulting in council running out of all cash in 2030/31 - showing that Council cannot fund the planned Capital Program under Scenario 1.

While there is some improvement, this option is still financially unsustainable and further intervention is required and will be reviewed and considered in July 2025.

The impact on General Fund graphically with the base case and scenario 1 are shown below:

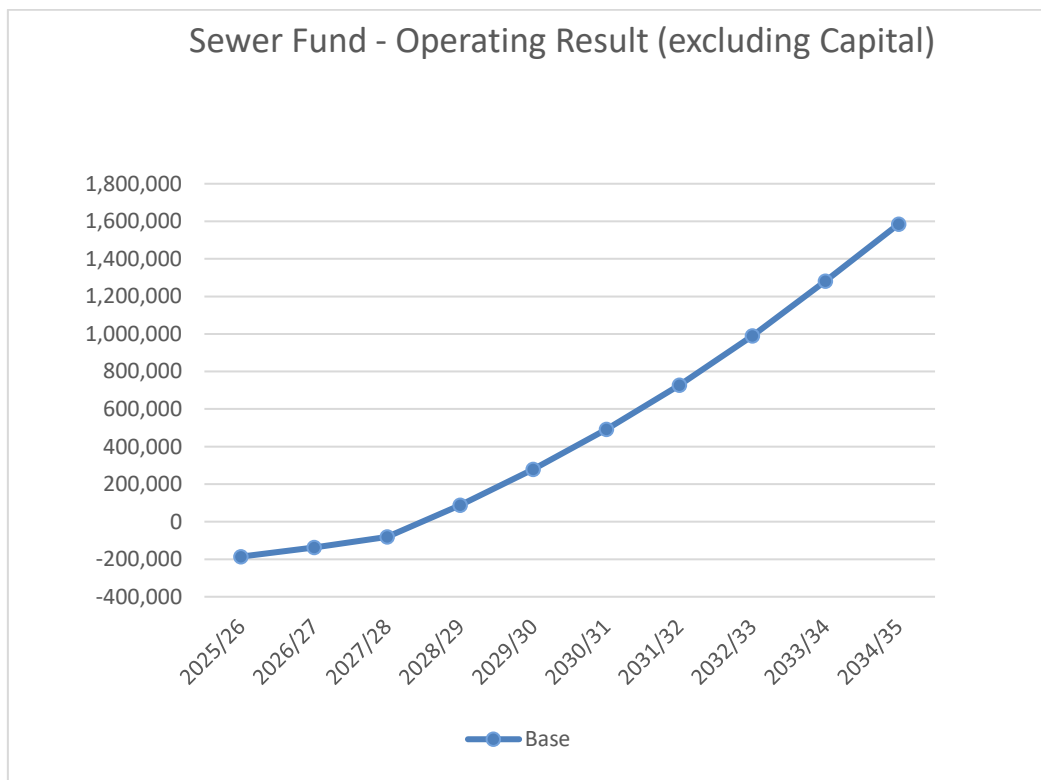


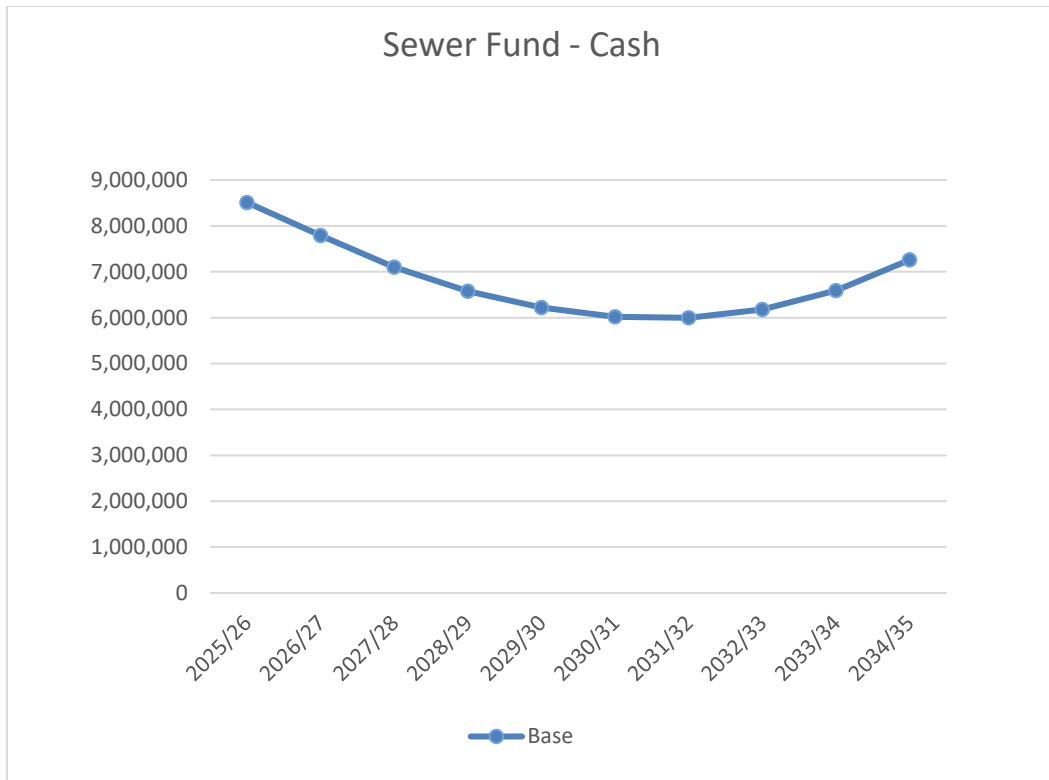


Sewerage Fund

Only a Base Case Sewerage fund LTFP has been developed as there were no discretionary projects to be removed and this option is considered a financially sustainable approach.

The graphical impact of the Sewerage Fund Base case:

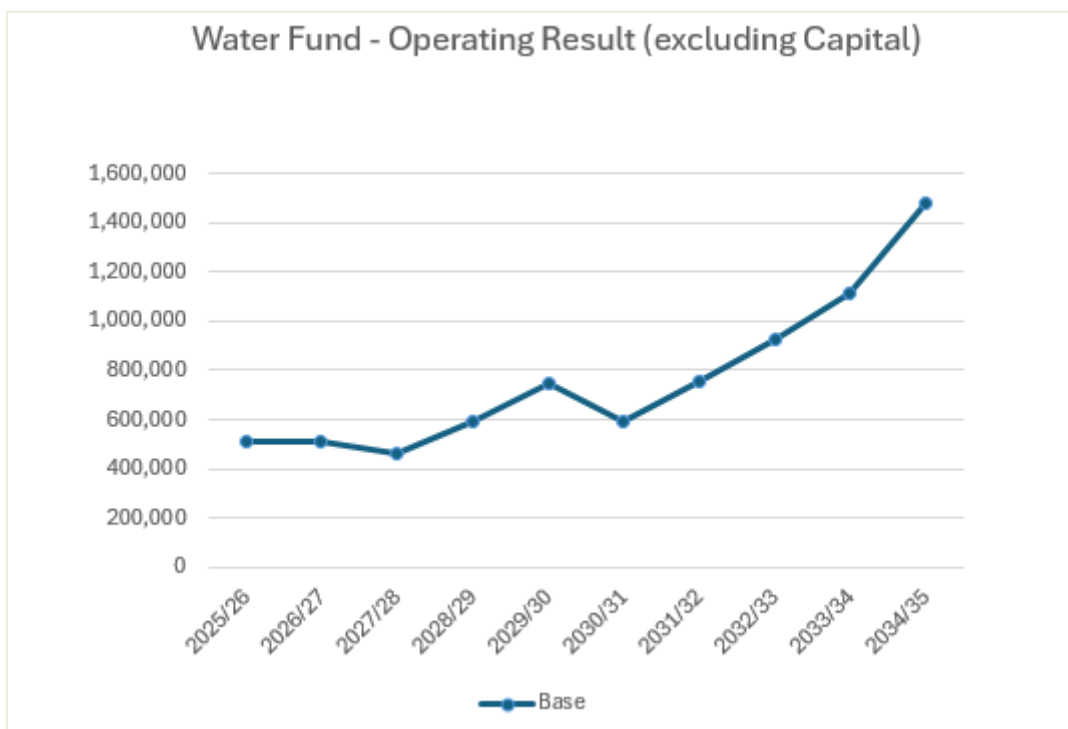


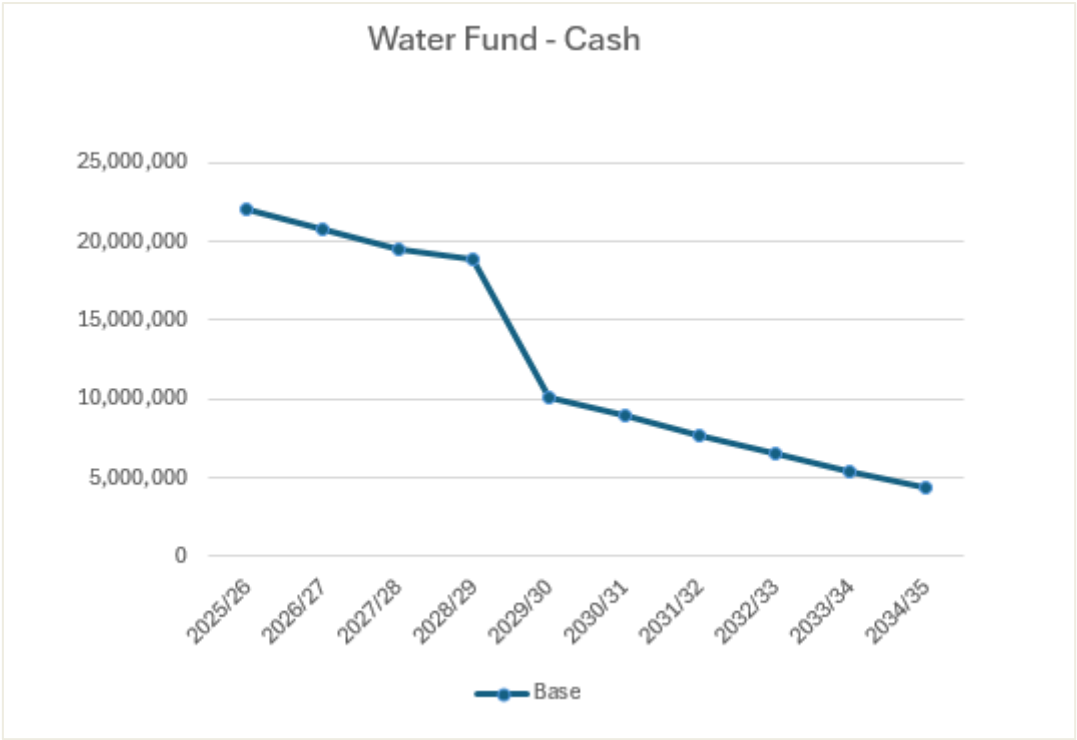


Water Fund

Only a Base Case water fund LTFP has been developed as there were no discretionary projects to be removed and this option is considered a financially sustainable approach.

The graphical impact of the Water Fund Base case:





7. General Fund (including Waste)

7.1 General Fund - Base Case

Leeton Shire Council 10 Year Financial Plan for the Years ending 30 June 2035 INCOME STATEMENT - GENERAL FUND										
Scenario: Base Case	Projected Years									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	11,419,586	11,732,612	12,054,304	12,384,902	12,724,653	13,073,810	13,432,636	13,801,397	14,180,371	14,569,840
User Charges & Fees	6,455,732	6,649,403	6,848,886	7,054,352	7,265,983	7,483,962	7,708,481	7,939,735	8,177,928	8,423,265
Other Revenues	924,320	952,050	980,611	1,010,029	1,040,330	1,071,540	1,103,686	1,136,797	1,170,901	1,206,028
Grants & Contributions provided for Operating Purposes	8,450,588	9,549,713	9,801,547	10,060,936	9,949,572	10,248,059	10,555,501	10,872,166	11,198,331	11,534,281
Grants & Contributions provided for Capital Purposes	3,903,081	2,247,400	1,579,087	1,624,600	3,078,364	270,669	276,929	283,377	290,019	296,859
Interest & Investment Revenue	948,683	598,683	369,183	458,151	363,683	59,326	59,326	59,326	59,326	59,326
Other Income:										
Net Gains from the Disposal of Assets	46,175	8,779	34,524	30,149	120,823	151,717	161,913	151,766	219,385	109,773
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	344,900	355,247	365,904	376,882	388,188	399,834	411,829	424,184	436,909	450,016
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	32,493,065	32,093,887	32,034,046	33,000,000	34,931,595	32,758,918	33,710,301	34,668,749	35,733,169	36,649,389
Expenses from Continuing Operations										
Employee Benefits & On-Costs	14,189,945	14,615,643	15,054,113	15,505,736	15,970,908	16,450,035	16,943,536	17,451,843	17,975,398	18,514,660
Borrowing Costs	480,850	504,841	696,193	905,917	904,235	892,017	781,386	666,303	546,588	427,411
Materials & Contracts	9,785,006	10,047,656	10,349,086	10,725,787	10,979,345	11,308,726	11,647,988	12,070,532	12,357,351	12,728,071
Depreciation & Amortisation	7,538,142	7,818,840	8,003,377	8,301,448	8,418,560	8,541,155	8,593,160	8,541,929	8,567,963	8,590,882
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	585,216	602,772	620,856	639,481	658,666	678,426	698,779	719,742	741,334	763,574
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	32,579,159	33,589,753	34,723,624	36,078,369	36,931,715	37,870,359	38,664,849	39,450,349	40,188,634	41,024,598
Operating Result from Continuing Operations	(86,095)	(1,495,866)	(2,689,578)	(3,078,369)	(2,000,119)	(5,111,441)	(4,954,548)	(4,781,600)	(4,455,464)	(4,375,209)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(86,095)	(1,495,866)	(2,689,578)	(3,078,369)	(2,000,119)	(5,111,441)	(4,954,548)	(4,781,600)	(4,455,464)	(4,375,209)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,989,176)	(3,743,266)	(4,268,665)	(4,702,969)	(5,078,483)	(5,382,110)	(5,231,477)	(5,064,977)	(4,745,483)	(4,672,068)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - GENERAL FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	11,419,586	11,732,612	12,054,304	12,384,902	12,724,653	13,073,810	13,432,636	13,801,397	14,180,371	14,569,840
User Charges & Fees	6,455,732	6,649,403	6,848,886	7,054,352	7,265,983	7,483,962	7,708,481	7,939,735	8,177,928	8,423,265
Investment & Interest Revenue Received	948,683	598,683	369,183	458,151	363,683	59,326	59,326	59,326	59,326	59,326
Grants & Contributions	12,353,669	11,796,481	11,380,634	11,685,535	13,027,936	10,518,729	10,832,431	11,155,543	11,488,350	11,831,140
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,269,220	1,307,297	1,346,516	1,386,911	1,428,518	1,471,374	1,515,515	1,560,981	1,607,810	1,656,044
Payments:										
Employee Benefits & On-Costs	(14,189,945)	(14,615,643)	(15,054,113)	(15,505,736)	(15,970,908)	(16,450,035)	(16,943,536)	(17,451,843)	(17,975,398)	(18,514,660)
Materials & Contracts	(9,785,006)	(10,047,656)	(10,349,086)	(10,725,787)	(10,979,345)	(11,308,726)	(11,647,988)	(12,070,532)	(12,357,351)	(12,728,071)
Borrowing Costs	(480,850)	(504,841)	(696,193)	(905,917)	(904,235)	(892,017)	(781,386)	(666,303)	(546,588)	(427,411)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(375,216)	(386,472)	(398,067)	(410,009)	(422,309)	(434,978)	(448,028)	(461,468)	(475,312)	(489,572)
Net Cash provided (or used in) Operating Activities	7,615,872	6,529,863	5,502,064	5,422,403	6,533,975	3,521,445	3,727,450	3,866,837	4,159,135	4,379,902
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	-	-	-	6,500,000	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	1,100,000	1,100,000	1,100,000	1,100,000	220,000	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	692,000	539,638	668,367	646,490	703,263	758,583	809,567	758,832	1,096,922	548,866
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(13,540,682)	(15,899,612)	(15,871,446)	(11,723,627)	(15,154,635)	(10,077,917)	(10,246,417)	(11,708,869)	(10,338,189)	(9,453,179)
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	(11,748,682)	(14,259,974)	(14,103,079)	(9,977,137)	(7,731,372)	(9,319,334)	(9,436,850)	(10,950,037)	(9,241,267)	(8,904,313)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - GENERAL FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	2,500,000	6,369,028	7,018,914	2,240,091	2,251,018	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(954,125)	(1,051,828)	(1,575,412)	(2,220,748)	(2,495,183)	(2,759,016)	(2,869,647)	(2,984,729)	(3,104,445)	(2,688,025)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	1,545,875	5,317,200	5,443,502	19,343	(244,165)	(2,759,016)	(2,869,647)	(2,984,729)	(3,104,445)	(2,688,025)
Net Increase/(Decrease) in Cash & Cash Equivalents	(2,586,935)	(2,412,911)	(3,157,513)	(4,535,392)	(1,441,562)	(8,556,906)	(8,579,047)	(10,067,929)	(8,186,576)	(7,212,436)
plus: Cash & Cash Equivalents - beginning of year	13,259,336	10,672,401	8,259,490	5,101,977	566,585	(874,977)	(9,431,883)	(18,010,931)	(28,078,859)	(36,265,436)
Cash & Cash Equivalents - end of the year	10,672,401	8,259,490	5,101,977	566,585	(874,977)	(9,431,883)	(18,010,931)	(28,078,859)	(36,265,436)	(43,477,872)
Cash & Cash Equivalents - end of the year	10,672,401	8,259,490	5,101,977	566,585	(874,977)	(9,431,883)	(18,010,931)	(28,078,859)	(36,265,436)	(43,477,872)
Investments - end of the year	6,500,000	6,500,000	6,500,000	6,500,000	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	17,172,401	14,759,490	11,601,977	7,066,585	(874,977)	(9,431,883)	(18,010,931)	(28,078,859)	(36,265,436)	(43,477,872)
Representing:										
- External Restrictions	8,500,392	8,844,332	9,885,230	10,955,877	11,325,676	11,299,534	12,465,467	12,865,869	14,100,694	15,371,678
- Internal Restrictions	7,574,810	8,273,881	8,678,796	9,223,090	9,046,480	9,603,493	9,300,452	8,505,659	8,566,678	9,088,233
- Unrestricted	1,097,198	(2,358,724)	(6,962,049)	(13,112,382)	(21,247,133)	(30,334,910)	(39,776,849)	(49,450,387)	(58,932,808)	(67,937,782)
	17,172,401	14,759,490	11,601,977	7,066,585	(874,977)	(9,431,883)	(18,010,931)	(28,078,859)	(36,265,436)	(43,477,872)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
BALANCE SHEET - GENERAL FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	10,672,401	8,259,490	5,101,977	566,585	-	-	-	-	-	-
Investments	4,999,015	4,999,015	4,999,015	4,999,015	-	-	-	-	-	-
Receivables	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,237,000
Inventories	4,072,851	2,873,702	1,674,553	475,404	235,574	235,574	235,574	235,574	235,574	235,574
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	24,991,267	21,379,207	17,022,545	11,288,004	5,482,574	5,482,574	5,482,574	5,482,574	5,482,574	5,534,574
Non-Current Assets										
Investments	1,500,985	1,500,985	1,500,985	1,500,985	-	-	-	-	-	-
Receivables	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	277,466,965	285,116,027	292,449,402	295,354,389	301,527,854	302,457,751	303,463,354	306,023,228	306,915,917	307,339,122
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	288,668,951	296,318,013	303,651,387	306,556,374	311,228,854	312,158,751	313,164,354	315,724,228	316,616,917	316,988,122
TOTAL ASSETS	313,660,217	317,697,219	320,673,932	317,844,378	316,711,429	317,641,325	318,646,928	321,206,803	322,099,491	322,522,695
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	874,977	9,431,883	18,010,931	28,078,859	36,265,436	43,477,872
Payables	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	91,632	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	1,051,828	1,575,412	2,220,748	2,495,183	2,759,016	2,869,647	2,984,729	3,104,445	2,688,025	2,259,091
Employee benefit provisions	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	10,911,654	11,434,606	12,079,943	12,354,377	13,493,188	22,160,725	30,854,854	41,042,499	48,812,655	55,596,157
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	12,152,864	16,946,480	21,744,646	21,489,554	20,981,556	18,111,909	15,127,180	12,022,735	9,334,710	7,075,619
Employee benefit provisions	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806
Other provisions	5,319,000	5,535,300	5,758,089	5,987,562	6,223,919	6,467,366	6,718,117	6,976,391	7,242,412	7,516,415
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,692,670	22,702,586	27,723,541	27,697,921	27,426,280	24,800,081	22,066,103	19,219,931	16,797,928	14,812,839
TOTAL LIABILITIES	28,604,324	34,137,192	39,803,483	40,052,298	40,919,468	46,960,805	52,920,956	60,262,430	65,610,583	70,408,996
Net Assets	285,055,893	283,560,027	280,870,449	277,792,080	275,791,961	270,680,520	265,725,972	260,944,373	256,488,908	252,113,699
EQUITY										
Retained Earnings	102,645,893	101,150,027	98,460,449	95,382,080	93,381,961	88,270,520	83,315,972	78,534,373	74,078,908	69,703,699
Revaluation Reserves	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	285,055,893	283,560,027	280,870,449	277,792,080	275,791,961	270,680,520	265,725,972	260,944,373	256,488,908	252,113,699
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	285,055,893	283,560,027	280,870,449	277,792,080	275,791,961	270,680,520	265,725,972	260,944,373	256,488,908	252,113,699

7.2 General Fund - 10 Year Capital Works Program – Base Case

General Fund Capital Program - Budget & LTFP										
Capital Program	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Drainage	264,690	272,621	281,304	291,069	302,224	314,930	329,135	329,135	329,135	402,017
Drainage AMP New & Upgrade - General Rural Stormwater	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	65,239
Drainage AMP New & Upgrade - General Urban	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	65,239
Drainage AMP Renewal Demand - Annual	74,690	82,621	91,304	101,069	112,224	124,930	139,135	139,135	139,135	181,540
Drainage AMP Renewal Demand - Backlog										
Stormwater Management Service Charge (SMSC) Projects	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Land & Buildings	6,351,767	9,111,693	8,730,135	4,580,932	3,620,932	1,703,079	1,765,268	1,810,627	1,810,627	1,810,627
Childcare Centre (LELC) - Administration Office Renovation Works	27,500									
Childcare Centre (LELC) - Automated Watering System	13,500									
Eventide Homes - Renewals	10,000	10,000	10,000	10,000						
Eventide Homes - Yanco Social Housing Expansion Project	100,000	200,000	2,500,000	2,500,000						
Gogelderie Weir - Caretaker House Renewal Work	40,000									
Gogelderie Weir Cabins (Planning & Construction)		200,000			2,000,000					
Golf Club Estate Council Housing	400,000	400,000								
Brobenah Road Affordable Housing	2,661,081	3,165,270								
Public Conveniences renewals	50,000	50,000	50,000	50,000						
Commercial building renewals (49 Buildings)	99,157	86,958	133,720	203,903						
Community building renewals (Excl Whitton museum, LMAG, Library, Roxy)(57 Buildings)	39,629	133,254	166,468	253,838						
Operational building renewals (120 Buildings)	62,321	237,958	327,478	449,353						
Public amenity renewals (other than conveniences) (61 Buildings)	73,579	58,254	116,468	203,838						
Council Owned House Renewals	10,000	10,000	10,000	10,000						
LMAG Renewals and Upgrades	265,000									
Library Renewals				50,000						
Roxy Renewals and upgrade	1,000,000		50,000	50,000						
Whitton Museum Renewals (including Courthouse)	450,000	260,000	300,000	300,000						
Sporting Precinct Expansion (including Stadiums)	600,000	4,300,000	5,066,000	500,000						
Sporting Precinct Renewal (Stadium Roof)	450,000									
Buildings & Facilities AMP Renewal Demand - Annual					1,510,932	1,593,079	1,655,268	1,700,627	1,700,627	1700627
Buildings & Facilities AMP Renewal Demand - Backlog					110,000	110,000	110,000	110,000	110,000	110,000
Office Equipment & IT Systems	405,000	355,000	415,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000
Corporate Information Systems Annual Allocation (Business Systems Improvements)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Network and Server Infrastructure	160,000	110,000	170,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Annual Computer Fleet Replacements	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000

Capital Program	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Other Structures	1,310,000	60,000	120,000	280,000	2,610,000	50,000	110,000	50,000	110,000	50,000
Minor Renewals of the Whitton Pool	10,000	10,000	10,000	10,000						
Town Entrance Signs Renewals				20,000						
Cemetery Capital Works - Cemetery Expansion	1,200,000		60,000		60,000		60,000		60,000	
Playgrounds	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Sporting Grounds Masterplan										
Installation of additional solar at the Leeton Pool										
Whitton Pool - Detailed Design				200,000						
Whitton Pool - Renewal					2,500,000					
Plant & Equipment	1,484,000	1,082,060	1,453,140	1,271,000	1,945,860	1,308,660	2,038,110	2,341,920	1,869,600	1,046,730
Plant & Vehicle Replacement	1,484,000	1,082,060	1,453,140	1,271,000	1,945,860	1,308,660	2,038,110	2,341,920	1,869,600	1,046,730
Roads, Bridges & Footpaths	3,725,225	3,905,142	3,960,781	3,950,781	3,980,681	3,961,630	3,983,699	3,983,699	3,686,699	3,580,699
Bridge Renewals	100,000	100,000	100,000	100,000						
Roads to Recovery Program	1,050,225	1,247,142	1,312,781	1,312,781						
Annual Reseal Program- Sealed Rural and Urban Road	725,000	725,000	725,000	725,000						
Sealed Road Rehabilitation Program	700,000	703,000	703,000	703,000						
Sealed Roads Heavy Patching	60,000	60,000	60,000	60,000						
Gravel Road Resheeting	350,000	350,000	350,000	350,000						
Regional Road - MR539	200,000	200,000	200,000	200,000						
Footpath - Renewals	100,000	100,000	100,000	100,000						
Footpaths - New	150,000	150,000	150,000	150,000						
Kerb & Gutter - Renewals	80,000	80,000	80,000	80,000						
Kerb & Gutter - New										
Shoulder Widening Program	150,000	150,000	150,000	150,000						
Library - Pedestrian Crossing, Disabled Carpark and Signage	20,000									
Bus Shelter Upgrades	20,000	20,000	20,000	10,000						
Traffic Facilities	20,000	20,000	10,000	10,000						
Disaster Recovery Financial Assistance (DRFA) Program										
Transport AMP New & Upgrade	-				500,000	500,000	500,000	500,000	500,000	500,000
Transport AMP Renewal Demand - Annual	-				2,577,681	2,858,630	3,080,699	3,080,699	3,080,699	3,080,699
Transport AMP Renewal Demand - Backlog					903,000	603,000	403,000	403,000	106,000	
Waste		650,000			650,000	1,000,000		650,000		
Leeton Landfill		650,000			650,000	1,000,000		650,000		
Grand Total	13,540,682	15,436,516	14,960,360	10,728,782	13,464,697	8,693,299	8,581,212	9,520,381	8,161,061	7,245,073
Indexation Compounded		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
As per LTFP Cashflow	13,540,682	15,899,612	15,871,446	11,723,627	15,154,635	10,077,917	10,246,417	11,708,869	10,338,189	9,453,179

Assumptions

1. Renewal Demand Annual and Backlog works are based on the Asset Management Plan and represent what should be spent to renew Council's ageing assets.
2. Council will develop a detailed Capital program to identify works required to meet the asset management plan requirements for the term of the Delivery Program.
3. The Capital Program is shown in present \$ values - the indexation line represents the compounded impact of CPI across the LTFP
4. New and upgrades of assets incur additional depreciation, while renewing the assets does not as these assets are already being depreciated - life extended only

7.3 General Fund Scenario 1 – Excludes Discretionary Capital Projects

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
INCOME STATEMENT - GENERAL FUND										
Scenario: Scenario 1	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
					\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	11,419,586	11,732,612	12,054,304	12,384,902	12,724,653	13,073,810	13,432,636	13,801,397	14,180,371	14,569,840
User Charges & Fees	6,455,732	6,649,403	6,848,886	7,054,352	7,265,983	7,483,962	7,708,481	7,939,735	8,177,928	8,423,265
Other Revenues	924,320	952,050	980,611	1,010,029	1,040,330	1,071,540	1,103,686	1,136,797	1,170,901	1,206,028
Grants & Contributions provided for Operating Purposes	8,450,588	9,549,713	9,801,547	10,060,936	9,949,572	10,248,059	10,555,501	10,872,166	11,198,331	11,534,281
Grants & Contributions provided for Capital Purposes	1,242,000	247,400	252,962	258,691	264,592	270,669	276,929	283,377	290,019	296,859
Interest & Investment Revenue	948,683	708,151	592,651	561,651	484,651	385,151	317,651	59,326	59,326	59,326
Other Income:										
Net Gains from the Disposal of Assets	46,175	8,779	34,524	30,149	120,823	151,717	161,913	151,766	219,385	109,773
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	344,900	355,247	365,904	376,882	388,188	399,834	411,829	424,184	436,909	450,016
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	29,831,984	30,203,355	30,931,389	31,737,591	32,238,791	33,084,743	33,968,626	34,668,749	35,733,169	36,649,389
Expenses from Continuing Operations										
Employee Benefits & On-Costs	14,189,945	14,615,643	15,054,113	15,505,736	15,970,908	16,450,035	16,943,536	17,451,843	17,975,398	18,514,660
Borrowing Costs	480,850	471,891	419,218	381,320	341,929	301,128	259,147	215,502	170,126	128,305
Materials & Contracts	9,785,006	10,047,656	10,349,086	10,725,787	10,979,345	11,308,726	11,647,988	12,070,532	12,357,351	12,728,071
Depreciation & Amortisation	7,538,142	7,797,389	7,833,579	7,885,677	7,902,333	7,955,947	8,007,952	7,956,721	7,982,755	8,005,674
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	585,216	602,772	620,856	639,481	658,666	678,426	698,779	719,742	741,334	763,574
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	32,579,159	33,535,352	34,276,851	35,138,001	35,853,182	36,694,262	37,557,402	38,414,339	39,226,963	40,140,285
Operating Result from Continuing Operations	(2,747,176)	(3,331,997)	(3,345,462)	(3,400,410)	(3,614,390)	(3,609,519)	(3,588,776)	(3,745,590)	(3,493,794)	(3,490,896)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(2,747,176)	(3,331,997)	(3,345,462)	(3,400,410)	(3,614,390)	(3,609,519)	(3,588,776)	(3,745,590)	(3,493,794)	(3,490,896)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,989,176)	(3,579,397)	(3,598,424)	(3,659,101)	(3,878,982)	(3,880,188)	(3,865,705)	(4,028,968)	(3,783,813)	(3,787,755)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - GENERAL FUND	Projected Years									
Scenario: Scenario 1	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	11,419,586	11,732,612	12,054,304	12,384,902	12,724,653	13,073,810	13,432,636	13,801,397	14,180,371	14,569,840
User Charges & Fees	6,455,732	6,649,403	6,848,886	7,054,352	7,265,983	7,483,962	7,708,481	7,939,735	8,177,928	8,423,265
Investment & Interest Revenue Received	948,683	708,151	592,651	561,651	484,651	385,151	317,651	59,326	59,326	59,326
Grants & Contributions	9,692,588	9,796,481	10,054,509	10,319,626	10,214,164	10,518,729	10,832,431	11,155,543	11,488,350	11,831,140
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,269,220	1,307,297	1,346,516	1,386,911	1,428,518	1,471,374	1,515,515	1,560,981	1,607,810	1,656,044
Payments:										
Employee Benefits & On-Costs	(14,189,945)	(14,615,643)	(15,054,113)	(15,505,736)	(15,970,908)	(16,450,035)	(16,943,536)	(17,451,843)	(17,975,398)	(18,514,660)
Materials & Contracts	(9,785,006)	(10,047,656)	(10,349,086)	(10,725,787)	(10,979,345)	(11,308,726)	(11,647,988)	(12,070,532)	(12,357,351)	(12,728,071)
Borrowing Costs	(480,850)	(471,891)	(419,218)	(381,320)	(341,929)	(301,128)	(259,147)	(215,502)	(170,126)	(128,305)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(375,216)	(386,472)	(398,067)	(410,009)	(422,309)	(434,978)	(448,028)	(461,468)	(475,312)	(489,572)
Net Cash provided (or used in) Operating Activities	4,954,791	4,672,281	4,676,382	4,684,591	4,403,477	4,438,159	4,508,014	4,317,638	4,535,598	4,679,008
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	-	-	-	980,691	5,519,309	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	1,100,000	1,100,000	1,100,000	1,100,000	220,000	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	692,000	539,638	668,367	646,490	703,263	758,583	809,567	758,832	1,096,922	548,866
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(9,329,601)	(7,118,584)	(7,526,407)	(8,117,627)	(10,089,845)	(10,077,917)	(10,246,417)	(11,708,869)	(10,338,189)	(9,453,179)
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	(7,537,601)	(5,478,946)	(5,758,040)	(6,371,137)	(8,185,891)	(3,800,026)	(9,436,850)	(10,950,037)	(9,241,267)	(8,904,313)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - GENERAL FUND	Projected Years									
Scenario: Scenario 1	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	1,650,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(954,125)	(981,229)	(972,948)	(1,010,845)	(1,050,095)	(1,068,288)	(1,110,268)	(1,153,912)	(1,199,290)	(705,512)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	695,875	(981,229)	(972,948)	(1,010,845)	(1,050,095)	(1,068,288)	(1,110,268)	(1,153,912)	(1,199,290)	(705,512)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,886,935)	(1,787,894)	(2,054,606)	(2,697,392)	(4,832,510)	(430,155)	(6,039,104)	(7,786,311)	(5,904,959)	(4,930,818)
plus: Cash & Cash Equivalents - beginning of year	13,259,336	11,372,401	9,584,507	7,529,901	4,832,510	(0)	(430,155)	(6,469,259)	(14,255,570)	(20,160,529)
Cash & Cash Equivalents - end of the year	11,372,401	9,584,507	7,529,901	4,832,510	(0)	(430,155)	(6,469,259)	(14,255,570)	(20,160,529)	(25,091,347)
Cash & Cash Equivalents - end of the year	11,372,401	9,584,507	7,529,901	4,832,510	(0)	(430,155)	(6,469,259)	(14,255,570)	(20,160,529)	(25,091,347)
Investments - end of the year	6,500,000	6,500,000	6,500,000	6,500,000	5,519,309	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	17,872,401	16,084,507	14,029,901	11,332,510	5,519,309	(430,155)	(6,469,259)	(14,255,570)	(20,160,529)	(25,091,347)
Representing:										
- External Restrictions	8,500,392	8,844,332	9,885,230	10,955,877	11,325,676	11,299,534	12,465,467	12,865,869	14,100,694	15,371,678
- Internal Restrictions	7,574,810	8,273,881	8,678,796	9,223,090	9,046,480	9,603,493	9,300,452	8,505,659	8,566,678	9,088,233
- Unrestricted	1,797,198	(1,033,707)	(4,534,125)	(8,846,458)	(14,852,847)	(21,333,181)	(28,235,178)	(35,627,098)	(42,827,901)	(49,551,257)
	17,872,401	16,084,507	14,029,901	11,332,510	5,519,309	(430,155)	(6,469,259)	(14,255,570)	(20,160,529)	(25,091,347)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
BALANCE SHEET - GENERAL FUND	Projected Years									
Scenario: Scenario 1	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	11,372,401	9,584,507	7,529,901	4,832,510	-	-	-	-	-	-
Investments	4,999,015	4,999,015	4,999,015	4,999,015	4,244,786	-	-	-	-	-
Receivables	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,185,000	5,237,000
Inventories	4,072,851	2,873,702	1,674,553	475,404	235,574	235,574	235,574	235,574	235,574	235,574
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	25,691,266	22,704,224	19,450,469	15,553,928	9,727,360	5,482,574	5,482,574	5,482,574	5,482,574	5,534,574
Non-Current Assets										
Investments	1,500,985	1,500,985	1,500,985	1,500,985	1,274,523	-	-	-	-	-
Receivables	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	273,255,884	272,145,369	271,303,503	271,018,261	272,643,163	274,158,268	275,749,079	278,894,161	280,372,058	281,380,470
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	284,457,870	283,347,355	282,505,488	282,220,246	283,618,687	283,859,268	285,450,079	288,595,161	290,073,058	291,029,470
TOTAL ASSETS	310,149,136	306,051,578	301,955,957	297,774,175	293,346,046	289,341,842	290,932,653	294,077,735	295,555,633	296,564,044
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	430,155	6,469,259	14,255,570	20,160,529	25,091,347
Payables	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000	6,899,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	91,632	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	981,229	972,948	1,010,845	1,050,095	1,068,288	1,110,268	1,153,912	1,199,290	705,512	196,081
Employee benefit provisions	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	10,841,055	10,832,142	10,870,040	10,909,290	10,927,482	11,399,617	17,482,365	25,314,054	30,725,236	35,146,622
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	11,373,463	10,400,515	9,389,670	8,339,575	7,271,287	6,161,019	5,007,107	3,807,817	3,102,305	2,906,224
Employee benefit provisions	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806
Other provisions	5,319,000	5,535,300	5,758,089	5,987,562	6,223,919	6,467,366	6,718,117	6,976,391	7,242,412	7,516,415
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	16,913,269	16,156,621	15,368,565	14,547,942	13,716,011	12,849,191	11,946,030	11,005,013	10,565,523	10,643,444
TOTAL LIABILITIES	27,754,324	26,988,763	26,238,604	25,457,232	24,643,493	24,248,808	29,428,395	36,319,068	41,290,759	45,790,066
Net Assets	282,394,812	279,062,815	275,717,353	272,316,943	268,702,553	265,093,034	261,504,258	257,758,668	254,264,874	250,773,978
EQUITY										
Retained Earnings	99,984,812	96,652,815	93,307,353	89,906,943	86,292,553	82,683,034	79,094,258	75,348,668	71,854,874	68,363,978
Revaluation Reserves	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000	182,410,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	282,394,812	279,062,815	275,717,353	272,316,943	268,702,553	265,093,034	261,504,258	257,758,668	254,264,874	250,773,978
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	282,394,812	279,062,815	275,717,353	272,316,943	268,702,553	265,093,034	261,504,258	257,758,668	254,264,874	250,773,978

7.4 General Fund - 10 Year Capital Works Program – Scenario 1

General Fund Capital Program - Budget & LTFP										
Capital Program	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Drainage	264,690	272,621	281,304	291,069	302,224	314,930	329,135	329,135	329,135	402,017
Drainage AMP New & Upgrade - General Rural Stormwater	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	65,239
Drainage AMP New & Upgrade - General Urban	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	65,239
Drainage AMP Renewal Demand - Annual	74,690	82,621	91,304	101,069	112,224	124,930	139,135	139,135	139,135	181,540
Drainage AMP Renewal Demand - Backlog										
Stormwater Management Service Charge (SMSC) Projects	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Land & Buildings	2,140,686	586,423	864,135	1,280,932	1,620,932	1,703,079	1,765,268	1,810,627	1,810,627	1,810,627
Childcare Centre (LELC) - Administration Office Renovation Works	27,500									
Childcare Centre (LELC) - Automated Watering System	13,500									
Eventide Homes - Renewals	10,000	10,000	10,000	10,000						
Eventide Homes - Yanco Social Housing Expansion Project										
Gogelderie Weir - Caretaker House Renewal Work	40,000									
Gogelderie Weir Cabins (Planning & Construction)										
Golf Club Estate Council Housing										
Brobenah Road Affordable Housing										
Public Conveniences renewals	50,000	50,000	50,000	50,000						
Commercial building renewals (49 Buildings)	99,157	86,958	133,720	203,903						
Community building renewals (Excl Whitton museum, LMAG, Library, Roxy)(57 Buildings)	39,629	133,254	166,468	253,838						
Operational building renewals (120 Buildings)	62,321	237,958	327,478	449,353						
Public amenity renewals (other than conveniences) (61 Buildings)	73,579	58,254	116,468	203,838						
Council Owned House Renewals	10,000	10,000	10,000	10,000						
LMAG Renewals and Upgrades	265,000									
Library Renewals				50,000						
Roxy Renewals and upgrade	1,000,000		50,000	50,000						
Whitton Museum Renewals (including Courthouse)										
Sporting Precint Expansion (including Stadiums)										
Sporting Precint Renewal (Stadium Roof)	450,000									
Buildings & Facilities AMP Renewal Demand - Annual					1,510,932	1,593,079	1,655,268	1,700,627	1,700,627	1700627
Buildings & Facilities AMP Renewal Demand - Backlog					110,000	110,000	110,000	110,000	110,000	110,000
Office Equipment & IT Systems	405,000	355,000	415,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000
Corporate Information Systems Annual Allocation (Business Systems Improvements)	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Network and Server Infrastructure	160,000	110,000	170,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Annual Computer Fleet Replacements	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000

General Fund Capital Program - Budget & LTFP										
Capital Program	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Other Structures	1,310,000	60,000	120,000	280,000	110,000	50,000	110,000	50,000	110,000	50,000
Minor Renewals of the Whitton Pool	10,000	10,000	10,000	10,000						
Town Entrance Signs Renewals				20,000						
Cemetery Capital Works - Cemetery Expansion	1,200,000		60,000		60,000		60,000		60,000	
Playgrounds	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Sporting Grounds Masterplan										
Installation of additional solar at the Leeton Pool										
Whitton Pool - Detailed Design				200,000						
Whitton Pool - Renewal										
Plant & Equipment	1,484,000	1,082,060	1,453,140	1,271,000	1,945,860	1,308,660	2,038,110	2,341,920	1,869,600	1,046,730
Plant & Vehicle Replacement	1,484,000	1,082,060	1,453,140	1,271,000	1,945,860	1,308,660	2,038,110	2,341,920	1,869,600	1,046,730
Roads, Bridges & Footpaths	3,725,225	3,905,142	3,960,781	3,950,781	3,980,681	3,961,630	3,983,699	3,983,699	3,686,699	3,580,699
Bridge Renewals	100,000	100,000	100,000	100,000						
Roads to Recovery Program	1,050,225	1,247,142	1,312,781	1,312,781						
Annual Reseal Program- Sealed Rural and Urban Road	725,000	725,000	725,000	725,000						
Sealed Road Rehabilitation Program	700,000	703,000	703,000	703,000						
Sealed Roads Heavy Patching	60,000	60,000	60,000	60,000						
Gravel Road Resheeting	350,000	350,000	350,000	350,000						
Regional Road - MR539	200,000	200,000	200,000	200,000						
Footpath - Renewals	100,000	100,000	100,000	100,000						
Footpaths - New	150,000	150,000	150,000	150,000						
Kerb & Gutter - Renewals	80,000	80,000	80,000	80,000						
Kerb & Gutter - New										
Shoulder Widening Program	150,000	150,000	150,000	150,000						
Library - Pedestrian Crossing, Disabled Carpark and Signage	20,000									
Bus Shelter Upgrades	20,000	20,000	20,000	10,000						
Traffic Facilities	20,000	20,000	10,000	10,000						
Disaster Recovery Financial Assistance (DRFA) Program										
Transport AMP New & Upgrade	-				500,000	500,000	500,000	500,000	500,000	500,000
Transport AMP Renewal Demand - Annual	-				2,577,681	2,858,630	3,080,699	3,080,699	3,080,699	3,080,699
Transport AMP Renewal Demand - Backlog					903,000	603,000	403,000	403,000	106,000	
Waste		650,000			650,000	1,000,000		650,000		
Leeton Landfill		650,000			650,000	1,000,000		650,000		
Grand Total	9,329,601	6,911,246	7,094,360	7,428,782	8,964,697	8,693,299	8,581,212	9,520,381	8,161,061	7,245,073
Indexation Compounded		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
As per LTFP Cashflow	9,329,601	7,118,584	7,526,407	8,117,627	10,089,845	10,077,917	10,246,417	11,708,869	10,338,189	9,453,179

Assumptions

1. The 'orange' rows represent the Capital Discretionary Projects removed for Scenario 1
2. Renewal Demand Annual and Backlog works are based on the Asset Management Plan and represent what should be spent to renew Council's ageing assets.
3. Council will develop a detailed Capital program to identify works required to meet the asset management plan requirements for the term of the Delivery Program.
4. The Capital Program is shown in present \$ values - the indexation line represents the compounded impact of CPI across the LTFP
5. New and upgrades of assets incur additional depreciation, while renewing the assets does not as these assets are already being depreciated - life extended only

8. Sewerage Fund

8.1 Sewer Fund - Base Case

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
INCOME STATEMENT - SEWER FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	3,347,784	3,584,695	3,838,216	4,109,511	4,399,825	4,710,490	5,042,932	5,398,675	5,779,352	6,186,709
User Charges & Fees	90,671	97,617	105,066	113,056	121,624	130,811	140,662	151,223	162,545	174,682
Other Revenues	6,828	7,033	7,244	7,461	7,685	7,916	8,153	8,398	8,650	8,909
Grants & Contributions provided for Operating Purposes	59,059	60,831	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229
Interest & Investment Revenue	330,113	270,737	216,757	199,778	187,800	179,322	174,344	174,867	180,891	191,915
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	3,861,455	4,048,722	4,195,928	4,459,310	4,747,323	5,059,839	5,398,330	5,766,370	6,165,640	6,597,443
Expenses from Continuing Operations										
Employee Benefits & On-Costs	862,327	888,197	914,843	942,288	970,557	999,673	1,029,664	1,060,553	1,092,370	1,125,141
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	2,064,634	2,126,573	2,190,370	2,256,081	2,323,764	2,393,477	2,465,281	2,539,239	2,615,417	2,693,879
Depreciation & Amortisation	1,093,715	1,143,062	1,143,271	1,143,486	1,143,486	1,143,486	1,143,486	1,143,486	1,143,486	1,158,488
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	4,020,676	4,157,832	4,248,484	4,341,855	4,437,806	4,536,636	4,638,430	4,743,279	4,851,272	4,977,508
Operating Result from Continuing Operations	(159,221)	(109,110)	(52,556)	117,455	309,516	523,203	759,900	1,023,091	1,314,368	1,619,935
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(159,221)	(109,110)	(52,556)	117,455	309,516	523,203	759,900	1,023,091	1,314,368	1,619,935
Net Operating Result before Grants and Contributions provided for Capital Purposes	(186,221)	(136,920)	(81,200)	87,951	279,127	491,903	727,661	989,884	1,280,165	1,584,706

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - SEWER FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	3,347,784	3,584,695	3,838,216	4,109,511	4,399,825	4,710,490	5,042,932	5,398,675	5,779,352	6,186,709
User Charges & Fees	90,671	97,617	105,066	113,056	121,624	130,811	140,662	151,223	162,545	174,682
Investment & Interest Revenue Received	330,113	270,737	216,757	199,778	187,800	179,322	174,344	174,867	180,891	191,915
Grants & Contributions	86,059	88,641	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	6,828	7,033	7,244	7,461	7,685	7,916	8,153	8,398	8,650	8,909
Payments:										
Employee Benefits & On-Costs	(862,327)	(888,197)	(914,843)	(942,288)	(970,557)	(999,673)	(1,029,664)	(1,060,553)	(1,092,370)	(1,125,141)
Materials & Contracts	(2,064,634)	(2,126,573)	(2,190,370)	(2,256,081)	(2,323,764)	(2,393,477)	(2,465,281)	(2,539,239)	(2,615,417)	(2,693,879)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	934,494	1,033,952	1,090,715	1,260,941	1,453,002	1,666,689	1,903,386	2,166,577	2,457,854	2,778,423
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	212,582	688,631	519,648	359,884	197,367	25,203	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(1,545,000)	(1,755,791)	(1,779,346)	(1,780,589)	(1,812,886)	(1,864,056)	(1,928,589)	(1,986,447)	(2,046,040)	(2,107,422)
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	(1,545,000)	(1,543,209)	(1,090,715)	(1,260,941)	(1,453,002)	(1,666,689)	(1,903,386)	(1,986,447)	(2,046,040)	(2,107,422)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - SEWER FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	(610,506)	(509,257)	(0)	(0)	0	0	(0)	180,130	411,814	671,001
plus: Cash & Cash Equivalents - beginning of year	1,119,763	509,257	-	(0)	(0)	(0)	(0)	(0)	180,130	591,943
Cash & Cash Equivalents - end of the year	509,257	-	(0)	(0)	(0)	(0)	(0)	180,130	591,943	1,262,944
Cash & Cash Equivalents - end of the year	509,257	-	(0)	(0)	(0)	(0)	(0)	180,130	591,943	1,262,944
Investments - end of the year	8,000,000	7,787,418	7,098,787	6,579,139	6,219,255	6,021,888	5,996,685	5,996,685	5,996,685	5,996,685
Cash, Cash Equivalents & Investments - end of the year	8,509,257	7,787,418	7,098,787	6,579,139	6,219,255	6,021,888	5,996,685	6,176,814	6,588,628	7,259,629
Representing:										
- External Restrictions	8,509,257	7,787,418	7,098,787	6,579,139	6,219,255	6,021,888	5,996,685	6,176,815	6,588,628	7,259,629
- Internal Restrictitons	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
	8,509,257	7,787,418	7,098,787	6,579,139	6,219,255	6,021,888	5,996,685	6,176,814	6,588,628	7,259,629

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
BALANCE SHEET - SEWER FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	509,257	-	-	-	-	-	-	180,130	591,943	1,262,944
Investments	6,000,000	5,840,564	5,324,090	4,934,354	4,664,441	4,516,416	4,497,514	4,497,514	4,497,514	4,497,514
Receivables	292,000	292,000	292,000	292,000	292,000	292,000	292,000	292,000	292,000	295,000
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	6,801,257	6,132,564	5,616,090	5,226,354	4,956,441	4,808,416	4,789,514	4,969,643	5,381,457	6,055,458
Non-Current Assets										
Investments	2,000,000	1,946,855	1,774,697	1,644,785	1,554,814	1,505,472	1,499,171	1,499,171	1,499,171	1,499,171
Receivables	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	46,338,399	46,951,128	47,587,203	48,224,306	48,893,706	49,614,277	50,399,380	51,242,341	52,144,895	53,093,829
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	48,341,399	48,900,983	49,364,900	49,872,091	50,451,520	51,122,749	51,901,551	52,744,512	53,647,066	54,593,000
TOTAL ASSETS	55,142,656	55,033,546	54,980,990	55,098,445	55,407,961	55,931,164	56,691,064	57,714,155	59,028,523	60,648,458
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Net Assets	55,134,656	55,025,546	54,972,990	55,090,445	55,399,961	55,923,164	56,683,064	57,706,155	59,020,523	60,640,458
EQUITY										
Retained Earnings	22,660,656	22,551,546	22,498,990	22,616,445	22,925,961	23,449,164	24,209,064	25,232,155	26,546,523	28,166,458
Revaluation Reserves	32,474,000	32,474,000	32,474,000	32,474,000	32,474,000	32,474,000	32,474,000	32,474,000	32,474,000	32,474,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	55,134,656	55,025,546	54,972,990	55,090,445	55,399,961	55,923,164	56,683,064	57,706,155	59,020,523	60,640,458
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	55,134,656	55,025,546	54,972,990	55,090,445	55,399,961	55,923,164	56,683,064	57,706,155	59,020,523	60,640,458

8.2 Sewer Fund - 10 Year Capital Works Program

Sewer Fund Capital Program - Budget & LTFP										
Capital Program	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Sewerage mains, manholes and vents	190,000	190,000	190,000	190,000						
Sewer Pump Station - Overhauls	250,000	250,000	250,000	250,000						
Sewer Pump Station - No. 4 Overhaul	150,000	150,000	150,000	150,000						
Sewer Pump Station - No. 27 Upgrade	15,000	15,000								
Sewer Pump Station - Pump Replacements		350,000								
Sewer Treatment Plants - Sedimentation tank automation	100,000	50,000								
Sewer Treatment Plant - Alum dosing tanklevel sensors and indicators	15,000									
Sewer Treatment Plant - Sludge Transfer Pump - Redesign Access	325,000									
Sewer Treatment Plant - Upgrade and recoat inlet (including gantries and walkways)	300,000									
Sewer Treatment Plant - Leeton Septic Tank Waste Receiving Facility	200,000	49,651								
Sewer Treatment Plant - Construct Idea tank		650,000	650,000	650,000						
Waste Water Telemetry Upgrades and automation project			437,204	389,491						
AMP Renewal Demand - Annual					810,726	807,951	815,163	815,163	815,163	815,163
AMP Renewal Demand - Backlog					800,000	800,000	800,000	800,000	800,000	800,000
Grand Total	1,545,000	1,704,651	1,677,204	1,629,491	1,610,726	1,607,951	1,615,163	1,615,163	1,615,163	1,615,163
Indexation		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
As Per LTFP Cashflow		1,755,791	1,779,346	1,780,589	1,812,886	1,864,056	1,928,589	1,986,447	2,046,040	2,107,422

Assumptions

1. Renewal Demand Annual and Backlog works are based on the Asset Management Plan and represent what should be spent to renew Council's ageing assets.
2. Council will develop a detailed Capital program to identify works required to meet the asset management plan requirements for the term of the Delivery Program
3. The Capital Program is shown in present \$ values - the indexation line represents the compounded impact of CPI across the LTFP
4. New and upgrades of assets incur additional depreciation, while renewing the assets does not as these assets are already being depreciated - life extended only

9. Water Fund

9.1 Water Fund - Base Case

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
INCOME STATEMENT - WATER FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	1,951,586	2,051,052	2,155,502	2,265,187	2,380,368	2,501,322	2,628,336	2,761,714	2,901,774	3,048,852
User Charges & Fees	3,112,968	3,268,661	3,432,140	3,603,795	3,784,033	3,973,285	4,172,001	4,380,655	4,599,743	4,829,786
Other Revenues	60,600	62,418	64,291	66,219	68,206	70,252	72,360	74,530	76,766	79,069
Grants & Contributions provided for Operating Purposes	59,059	60,831	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	31,000	31,930	32,888	33,875	34,891	35,938	37,016	38,126	39,270	40,448
Interest & Investment Revenue	788,903	663,374	524,935	502,997	485,561	275,126	245,193	213,262	182,832	153,505
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	6,004,116	6,138,266	6,209,755	6,472,072	6,753,059	6,855,923	7,154,905	7,468,287	7,800,386	8,151,661
Expenses from Continuing Operations										
Employee Benefits & On-Costs	925,176	952,931	981,519	1,010,964	1,041,293	1,072,532	1,104,708	1,137,849	1,171,985	1,207,144
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	2,912,405	2,999,777	3,089,771	3,182,464	3,277,938	3,376,276	3,477,564	3,581,891	3,689,348	3,800,028
Depreciation & Amortisation	1,627,659	1,642,456	1,643,265	1,654,096	1,654,954	1,779,582	1,780,493	1,781,430	1,782,396	1,627,659
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	5,465,240	5,595,164	5,714,554	5,847,524	5,974,185	6,228,390	6,362,765	6,501,171	6,643,729	6,634,831
Operating Result from Continuing Operations	538,876	543,101	495,201	624,548	778,874	627,533	792,141	967,116	1,156,657	1,516,829
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	538,876	543,101	495,201	624,548	778,874	627,533	792,141	967,116	1,156,657	1,516,829
Net Operating Result before Grants and Contributions provided for Capital Purposes	507,876	511,171	462,313	590,674	743,983	591,595	755,125	928,990	1,117,387	1,476,381

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - WATER FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	1,951,586	2,051,052	2,155,502	2,265,187	2,380,368	2,501,322	2,628,336	2,761,714	2,901,774	3,048,852
User Charges & Fees	3,112,968	3,268,661	3,432,140	3,603,795	3,784,033	3,973,285	4,172,001	4,380,655	4,599,743	4,829,786
Investment & Interest Revenue Received	788,903	663,374	524,935	502,997	485,561	275,126	245,193	213,262	182,832	153,505
Grants & Contributions	90,059	92,761	32,888	33,875	34,891	35,938	37,016	38,126	39,270	40,448
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	60,600	62,418	64,291	66,219	68,206	70,252	72,360	74,530	76,766	79,069
Payments:										
Employee Benefits & On-Costs	(925,176)	(952,931)	(981,519)	(1,010,964)	(1,041,293)	(1,072,532)	(1,104,708)	(1,137,849)	(1,171,985)	(1,207,144)
Materials & Contracts	(2,912,405)	(2,999,777)	(3,089,771)	(3,182,464)	(3,277,938)	(3,376,276)	(3,477,564)	(3,581,891)	(3,689,348)	(3,800,028)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	2,166,535	2,185,557	2,138,466	2,278,644	2,433,828	2,407,115	2,572,633	2,748,547	2,939,053	3,144,488
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	-	-	44,164	8,733,257	1,191,587	1,252,841	1,191,691	1,119,392	1,035,710
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	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(1,465,000)	(3,458,537)	(3,345,454)	(2,971,891)	(11,167,085)	(3,598,702)	(3,825,474)	(3,940,238)	(4,058,445)	(4,180,198)
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	(1,465,000)	(3,458,537)	(3,345,454)	(2,927,727)	(2,433,828)	(2,407,115)	(2,572,633)	(2,748,547)	(2,939,053)	(3,144,488)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - WATER FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	701,535	(1,272,980)	(1,206,988)	(649,082)	(0)	0	(0)	0	-	-
plus: Cash & Cash Equivalents - beginning of year	2,427,515	3,129,050	1,856,071	649,082	0	0	0	0	0	0
Cash & Cash Equivalents - end of the year	3,129,050	1,856,071	649,082	0	0	0	0	0	0	0
Cash & Cash Equivalents - end of the year	3,129,050	1,856,071	649,082	0	0	0	0	0	0	0
Investments - end of the year	18,900,000	18,900,000	18,900,000	18,855,836	10,122,579	8,930,991	7,678,151	6,486,459	5,367,068	4,331,358
Cash, Cash Equivalents & Investments - end of the year	22,029,050	20,756,071	19,549,082	18,855,836	10,122,579	8,930,991	7,678,151	6,486,459	5,367,068	4,331,358
Representing:										
- External Restrictions	22,029,050	20,756,071	19,549,082	18,855,836	10,122,579	8,930,991	7,678,151	6,486,459	5,367,068	4,331,358
- Internal Restrictitons	-	-	-	-	-	-	-	-	-	-
- Unrestricted	-	0	-	-	(0)	-	0	-	-	-
	22,029,050	20,756,071	19,549,082	18,855,836	10,122,579	8,930,991	7,678,151	6,486,459	5,367,068	4,331,358

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
BALANCE SHEET - WATER FUND	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	3,129,050	1,856,071	649,082	-	-	-	-	-	-	-
Investments	9,319,144	9,319,144	9,319,144	9,297,368	4,991,205	4,403,661	3,785,915	3,198,320	2,646,374	2,135,690
Receivables	606,000	606,000	606,000	606,000	606,000	606,000	606,000	606,000	606,000	614,000
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	13,054,195	11,781,215	10,574,227	9,903,368	5,597,205	5,009,661	4,391,915	3,804,320	3,252,374	2,749,690
Non-Current Assets										
Investments	9,580,856	9,580,856	9,580,856	9,558,468	5,131,374	4,527,330	3,892,236	3,288,139	2,720,693	2,195,668
Receivables	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	47,342,808	49,158,889	50,861,078	52,178,873	61,691,004	63,510,124	65,555,106	67,713,913	69,989,962	72,542,501
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	56,931,663	58,747,744	60,449,934	61,745,341	66,830,378	68,045,454	69,455,341	71,010,053	72,718,655	74,738,169
TOTAL ASSETS	69,985,858	70,528,959	71,024,160	71,648,709	72,427,583	73,055,116	73,847,256	74,814,373	75,971,030	77,487,859
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536	13,536
Net Assets	69,972,322	70,515,423	71,010,624	71,635,173	72,414,047	73,041,580	73,833,720	74,800,837	75,957,494	77,474,323
EQUITY										
Retained Earnings	27,984,322	28,527,423	29,022,624	29,647,173	30,426,047	31,053,580	31,845,720	32,812,837	33,969,494	35,486,323
Revaluation Reserves	41,988,000	41,988,000	41,988,000	41,988,000	41,988,000	41,988,000	41,988,000	41,988,000	41,988,000	41,988,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	69,972,322	70,515,423	71,010,624	71,635,173	72,414,047	73,041,580	73,833,720	74,800,837	75,957,494	77,474,323
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	69,972,322	70,515,423	71,010,624	71,635,173	72,414,047	73,041,580	73,833,720	74,800,837	75,957,494	77,474,323

9.2 Water Fund - 10 Year Capital Works Program

Water Fund Capital Program - Budget & LTFP										
Capital Program	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Water Treatment - Reservoirs/Dams		1,000,000								
Water Treatment - Water Management - Water Meters	20,000	20,000	20,000	20,000						
Water Mains - General Water Mains	200,000	200,000	200,000	200,000						
Water Mains - General Water Mains - Leeton WTP Sedimentation Tank Refurbishments			150,000							
Water Main Replacements	470,000	470,000	470,000	470,000						
WTP- Valve audit and repair	30,000		30,000							
WTP-Sedimentation Tank Launder Replacement	150,000									
Water Treatment - Leeton RWP - VSD and Switch Board Upgrade			208,411	250,000						
Water Treatment - Telemetry Upgrades		150,000	50,000	50,000						
Murrarni Filtration Plant Upgrade			250,000							
Water Reservoir OHS Upgrades			150,000							
Water Main Replacements - Ring Main Extensions		937,803	950,000							
Water Treatment - Solar Array Murrarni WTP			75,000							
Water Mains - General Water Mains - Servicing Strategy		250,000								
Design ground level access to Wattle hill and Parkview		200,000								
Soda Ash System Upgrade	50,000	50,000								
Upgrades to dosing pumps	150,000									
Automation of dosage pumps	100,000									
Upgrade batching system to Whitton plant	100,000									
Chemical storage sensors	70,000									
Sludge valve automation	75,000									
Whitton and Murrarni telemetry upgrades	50,000	80,000								
Water Telemetry Upgrades (AMP New/Upgrade)					50,000	50,000	50,000	50,000	50,000	50,000
AMP Renewal Demand - Annual					1,821,810	2,004,272	2,103,774	2,103,774	2,103,774	2,103,774
AMP Renewal Demand - Backlog					1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Water Treatment (AMP New & Upgrade)			600,000	1,729,701	7,000,000					
Grand Total	1,465,000	3,357,803	3,153,411	2,719,701	9,921,810	3,104,272	3,203,774	3,203,774	3,203,774	3,203,774
Indexation Compounded		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
As Per LTFP Cashflow		3,458,537	3,345,454	2,971,891	11,167,085	3,598,702	3,825,474	3,940,238	4,058,445	4,180,198

Assumptions

1. Renewal Demand Annual and Backlog works are based on the Asset Management Plan and represent what should be spent to renew Council's ageing assets.
2. Council will develop a detailed Capital program to identify works required to meet the asset management plan requirements for the term of the Delivery Program
3. The Capital Program is shown in present \$ values - the indexation line represents the compounded impact of CPI across the LTFP
4. New and upgrades to assets incur additional depreciation, while renewing the assets does not as these assets are already being depreciated - life extended only

10. Consolidated

10.1 Consolidated – Base Case (from all funds)

Leeton Shire Council 10 Year Financial Plan for the Years ending 30 June 2035 INCOME STATEMENT - CONSOLIDATED										
Scenario: Base Case										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	16,950,721	17,607,077	18,293,902	19,012,856	19,765,700	20,554,301	21,380,642	22,246,828	23,155,090	24,107,802
User Charges & Fees	9,748,382	10,107,362	10,480,524	10,868,468	11,271,823	11,691,247	12,127,428	12,581,086	13,052,972	13,543,873
Other Revenues	991,748	1,021,501	1,052,146	1,083,710	1,116,221	1,149,708	1,184,199	1,219,725	1,256,317	1,294,006
Grants & Contributions provided for Operating Purposes	8,568,706	9,671,374	9,801,547	10,060,936	9,949,572	10,248,059	10,555,501	10,872,166	11,198,331	11,534,281
Grants & Contributions provided for Capital Purposes	3,961,081	2,307,140	1,640,619	1,687,978	3,143,643	337,907	346,184	354,710	363,491	372,536
Interest & Investment Revenue	2,067,699	1,531,794	1,107,375	1,158,426	1,026,043	493,274	444,664	396,955	351,050	306,746
Other Income:										
Net Gains from the Disposal of Assets	46,175	8,779	34,524	30,149	120,823	151,717	161,913	151,766	219,385	109,773
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	344,900	355,247	365,904	376,882	388,188	399,834	411,829	424,184	436,909	450,016
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	42,679,412	42,610,273	42,776,540	44,279,404	46,782,013	45,026,047	46,612,361	48,247,420	50,033,545	51,719,033
Expenses from Continuing Operations										
Employee Benefits & On-Costs	15,977,448	16,456,771	16,950,474	17,458,988	17,982,758	18,522,241	19,077,908	19,650,245	20,239,753	20,846,946
Borrowing Costs	480,850	504,841	696,193	905,917	904,235	892,017	781,386	666,303	546,588	427,411
Materials & Contracts	15,082,821	15,504,406	15,969,538	16,514,853	16,942,083	17,450,346	17,973,856	18,586,176	19,068,464	19,640,518
Depreciation & Amortisation	10,259,516	10,604,358	10,789,913	11,099,030	11,217,000	11,464,223	11,517,138	11,466,845	11,493,845	11,377,029
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	585,216	602,772	620,856	639,481	658,666	678,426	698,779	719,742	741,334	763,574
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	42,385,851	43,673,148	45,026,974	46,618,269	47,704,742	49,007,252	50,049,068	51,089,312	52,089,984	53,055,478
Operating Result from Continuing Operations	293,560	(1,062,875)	(2,250,433)	(2,338,866)	(922,729)	(3,981,205)	(3,436,707)	(2,841,892)	(2,056,440)	(1,336,444)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	293,560	(1,062,875)	(2,250,433)	(2,338,866)	(922,729)	(3,981,205)	(3,436,707)	(2,841,892)	(2,056,440)	(1,336,444)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,667,521)	(3,370,015)	(3,891,053)	(4,026,844)	(4,066,372)	(4,319,112)	(3,782,891)	(3,196,602)	(2,419,931)	(1,708,980)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - CONSOLIDATED	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	16,950,721	17,607,077	18,293,902	19,012,856	19,765,700	20,554,301	21,380,642	22,246,828	23,155,090	24,107,802
User Charges & Fees	9,748,382	10,107,362	10,480,524	10,868,468	11,271,823	11,691,247	12,127,428	12,581,086	13,052,972	13,543,873
Investment & Interest Revenue Received	2,067,699	1,531,794	1,107,375	1,158,426	1,026,043	493,274	444,664	396,955	351,050	306,746
Grants & Contributions	12,529,787	11,977,882	11,442,166	11,748,914	13,093,215	10,585,967	10,901,686	11,226,876	11,561,822	11,906,817
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,336,648	1,376,748	1,418,050	1,460,591	1,504,409	1,549,541	1,596,028	1,643,909	1,693,226	1,744,023
Payments:										
Employee Benefits & On-Costs	(15,977,448)	(16,456,771)	(16,950,474)	(17,458,988)	(17,982,758)	(18,522,241)	(19,077,908)	(19,650,245)	(20,239,753)	(20,846,946)
Materials & Contracts	(15,082,821)	(15,504,406)	(15,969,538)	(16,514,853)	(16,942,083)	(17,450,346)	(17,973,856)	(18,586,176)	(19,068,464)	(19,640,518)
Borrowing Costs	(480,850)	(504,841)	(696,193)	(905,917)	(904,235)	(892,017)	(781,386)	(666,303)	(546,588)	(427,411)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(375,216)	(386,472)	(398,067)	(410,009)	(422,309)	(434,978)	(448,028)	(461,468)	(475,312)	(489,572)
Net Cash provided (or used in) Operating Activities	10,716,901	9,748,373	8,727,744	8,959,488	10,409,805	7,574,748	8,169,269	8,731,460	9,484,042	10,204,814
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	212,582	688,631	570,813	15,604,141	1,409,454	1,312,244	1,242,191	1,191,392	1,133,710
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	1,100,000	1,100,000	1,100,000	1,100,000	220,000	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	692,000	539,638	668,367	646,490	703,263	758,583	809,567	758,832	1,096,922	548,866
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(16,550,682)	(21,113,940)	(20,996,246)	(16,476,107)	(28,134,606)	(15,540,675)	(16,000,480)	(17,635,554)	(16,442,674)	(15,740,799)
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	(14,758,682)	(19,261,720)	(18,539,247)	(14,158,805)	(11,607,202)	(13,372,638)	(13,878,670)	(15,634,531)	(14,154,360)	(14,058,224)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - CONSOLIDATED	Projected Years									
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	2,500,000	6,369,028	7,018,914	2,240,091	2,251,018	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(954,125)	(1,051,828)	(1,575,412)	(2,220,748)	(2,495,183)	(2,759,016)	(2,869,647)	(2,984,729)	(3,104,445)	(2,688,025)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	1,545,875	5,317,200	5,443,502	19,343	(244,165)	(2,759,016)	(2,869,647)	(2,984,729)	(3,104,445)	(2,688,025)
Net Increase/(Decrease) in Cash & Cash Equivalents	(2,495,906)	(4,196,148)	(4,368,001)	(5,179,974)	(1,441,562)	(8,556,906)	(8,579,047)	(9,887,799)	(7,774,763)	(6,541,434)
plus: Cash & Cash Equivalents - beginning of year	16,806,614	14,310,708	10,114,560	5,746,559	566,585	(874,977)	(9,431,883)	(18,010,931)	(27,898,730)	(35,673,493)
Cash & Cash Equivalents - end of the year	14,310,708	10,114,560	5,746,559	566,585	(874,977)	(9,431,883)	(18,010,931)	(27,898,730)	(35,673,493)	(42,214,927)
Cash & Cash Equivalents - end of the year	14,310,708	10,114,560	5,746,559	566,585	(874,977)	(9,431,883)	(18,010,931)	(27,898,730)	(35,673,493)	(42,214,927)
Investments - end of the year	33,400,000	33,187,418	32,498,787	31,927,974	16,323,833	14,914,379	13,602,136	12,359,944	11,168,552	10,034,843
Cash, Cash Equivalents & Investments - end of the year	47,710,708	43,301,978	38,245,346	32,494,559	15,448,856	5,482,496	(4,408,795)	(15,538,786)	(24,504,940)	(32,180,084)
Representing:										
- External Restrictions	39,038,700	37,386,821	36,528,600	36,383,851	27,649,510	26,213,913	26,067,603	25,405,943	25,861,189	26,669,465
- Internal Restrictions	7,574,810	8,273,881	8,678,796	9,223,090	9,046,480	9,603,493	9,300,452	8,505,659	8,566,678	9,088,233
- Unrestricted	1,097,198	(2,358,724)	(6,962,049)	(13,112,382)	(21,247,133)	(30,334,910)	(39,776,849)	(49,450,387)	(58,932,808)	(67,937,782)
	47,710,708	43,301,978	38,245,346	32,494,559	15,448,856	5,482,496	(4,408,795)	(15,538,786)	(24,504,940)	(32,180,084)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
BALANCE SHEET - CONSOLIDATED					Projected Years					
Scenario: Base Case	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	14,310,708	10,114,560	5,746,559	566,585	-	-	-	-	-	-
Investments	20,318,159	20,158,723	19,642,249	19,227,285	9,646,771	8,901,094	8,247,582	7,635,087	7,047,640	6,488,634
Receivables	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,146,000
Inventories	4,072,851	2,873,702	1,674,553	475,404	235,574	235,574	235,574	235,574	235,574	235,574
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	44,846,718	39,291,985	33,208,362	26,414,274	16,027,345	15,281,668	14,628,156	14,015,661	13,428,214	12,932,208
Non-Current Assets										
Investments	13,081,841	13,028,695	12,856,538	12,700,689	6,677,063	6,013,286	5,354,554	4,724,857	4,120,913	3,546,209
Receivables	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	371,148,172	381,226,044	390,897,683	395,757,569	412,112,565	415,582,152	419,417,840	424,979,483	429,050,774	432,975,452
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	393,942,013	403,966,740	413,466,221	418,170,258	428,501,628	431,307,437	434,484,393	439,416,340	442,883,687	446,170,661
TOTAL ASSETS	438,788,731	443,258,725	446,674,582	444,584,532	444,528,973	446,589,105	449,112,549	453,432,001	456,311,901	459,102,869
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	874,977	9,431,883	18,010,931	27,898,730	35,673,493	42,214,927
Payables	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	91,632	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	1,051,828	1,575,412	2,220,748	2,495,183	2,759,016	2,869,647	2,984,729	3,104,445	2,688,025	2,259,091
Employee benefit provisions	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	10,933,190	11,456,142	12,101,479	12,375,913	13,514,724	22,182,261	30,876,390	40,883,905	48,242,248	54,354,748
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	12,152,864	16,946,480	21,744,646	21,489,554	20,981,556	18,111,909	15,127,180	12,022,735	9,334,710	7,075,619
Employee benefit provisions	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806
Other provisions	5,319,000	5,535,300	5,758,089	5,987,562	6,223,919	6,467,366	6,718,117	6,976,391	7,242,412	7,516,415
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,692,670	22,702,586	27,723,541	27,697,921	27,426,280	24,800,081	22,066,103	19,219,931	16,797,928	14,812,839
TOTAL LIABILITIES	28,625,860	34,158,728	39,825,019	40,073,834	40,941,004	46,982,341	52,942,492	60,103,836	65,040,176	69,167,588
Net Assets	410,162,871	409,099,997	406,849,563	404,510,698	403,587,969	399,606,764	396,170,057	393,328,165	391,271,725	389,935,281
EQUITY										
Retained Earnings	153,290,871	152,227,997	149,977,563	147,638,698	146,715,969	142,734,764	139,298,057	136,456,165	134,399,725	133,063,281
Revaluation Reserves	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	410,162,871	409,099,997	406,849,563	404,510,698	403,587,969	399,606,764	396,170,057	393,328,165	391,271,725	389,935,281
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	410,162,871	409,099,997	406,849,563	404,510,698	403,587,969	399,606,764	396,170,057	393,328,165	391,271,725	389,935,281

10.2 Consolidated Scenario 1 - all funds

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
INCOME STATEMENT - CONSOLIDATED	Projected Years									
Scenario: Scenario 1	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	16,950,721	17,607,077	18,293,902	19,012,856	19,765,700	20,554,301	21,380,642	22,246,828	23,155,090	24,107,802
User Charges & Fees	9,748,382	10,107,362	10,480,524	10,868,468	11,271,823	11,691,247	12,127,428	12,581,086	13,052,972	13,543,873
Other Revenues	991,748	1,021,501	1,052,146	1,083,710	1,116,221	1,149,708	1,184,199	1,219,725	1,256,317	1,294,006
Grants & Contributions provided for Operating Purposes	8,568,706	9,671,374	9,801,547	10,060,936	9,949,572	10,248,059	10,555,501	10,872,166	11,198,331	11,534,281
Grants & Contributions provided for Capital Purposes	1,300,000	307,140	314,494	322,069	329,871	337,907	346,184	354,710	363,491	372,536
Interest & Investment Revenue	2,067,699	1,641,262	1,330,843	1,261,926	1,147,011	819,099	702,989	396,955	351,050	306,746
Other Income:										
Net Gains from the Disposal of Assets	46,175	8,779	34,524	30,149	120,823	151,717	161,913	151,766	219,385	109,773
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	344,900	355,247	365,904	376,882	388,188	399,834	411,829	424,184	436,909	450,016
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	40,018,331	40,719,741	41,673,883	43,016,995	44,089,209	45,351,872	46,870,686	48,247,420	50,033,545	51,719,033
Expenses from Continuing Operations										
Employee Benefits & On-Costs	15,977,448	16,456,771	16,950,474	17,458,988	17,982,758	18,522,241	19,077,908	19,650,245	20,239,753	20,846,946
Borrowing Costs	480,850	471,891	419,218	381,320	341,929	301,128	259,147	215,502	170,126	128,305
Materials & Contracts	15,082,821	15,504,406	15,969,538	16,514,853	16,942,083	17,450,346	17,973,856	18,586,176	19,068,464	19,640,518
Depreciation & Amortisation	10,259,516	10,582,907	10,620,115	10,683,259	10,700,773	10,879,015	10,931,930	10,881,637	10,908,637	10,791,821
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	585,216	602,772	620,856	639,481	658,666	678,426	698,779	719,742	741,334	763,574
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	42,385,851	43,618,747	44,580,200	45,677,901	46,626,209	47,831,155	48,941,621	50,053,303	51,128,314	52,171,164
Operating Result from Continuing Operations	(2,367,521)	(2,899,006)	(2,906,317)	(2,660,906)	(2,537,000)	(2,479,283)	(2,070,935)	(1,805,883)	(1,094,769)	(452,131)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(2,367,521)	(2,899,006)	(2,906,317)	(2,660,906)	(2,537,000)	(2,479,283)	(2,070,935)	(1,805,883)	(1,094,769)	(452,131)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,667,521)	(3,206,146)	(3,220,811)	(2,982,975)	(2,866,871)	(2,817,190)	(2,417,120)	(2,160,593)	(1,458,261)	(824,667)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - CONSOLIDATED										
Scenario: Scenario 1										
					Projected Years					
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	16,950,721	17,607,077	18,293,902	19,012,856	19,765,700	20,554,301	21,380,642	22,246,828	23,155,090	24,107,802
User Charges & Fees	9,748,382	10,107,362	10,480,524	10,868,468	11,271,823	11,691,247	12,127,428	12,581,086	13,052,972	13,543,873
Investment & Interest Revenue Received	2,067,699	1,641,262	1,330,843	1,261,926	1,147,011	819,099	702,989	396,955	351,050	306,746
Grants & Contributions	9,868,706	9,977,882	10,116,041	10,383,005	10,279,443	10,585,967	10,901,686	11,226,876	11,561,822	11,906,817
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,336,648	1,376,748	1,418,050	1,460,591	1,504,409	1,549,541	1,596,028	1,643,909	1,693,226	1,744,023
Payments:										
Employee Benefits & On-Costs	(15,977,448)	(16,456,771)	(16,950,474)	(17,458,988)	(17,982,758)	(18,522,241)	(19,077,908)	(19,650,245)	(20,239,753)	(20,846,946)
Materials & Contracts	(15,082,821)	(15,504,406)	(15,969,538)	(16,514,853)	(16,942,083)	(17,450,346)	(17,973,856)	(18,586,176)	(19,068,464)	(19,640,518)
Borrowing Costs	(480,850)	(471,891)	(419,218)	(381,320)	(341,929)	(301,128)	(259,147)	(215,502)	(170,126)	(128,305)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(375,216)	(386,472)	(398,067)	(410,009)	(422,309)	(434,978)	(448,028)	(461,468)	(475,312)	(489,572)
Net Cash provided (or used in) Operating Activities	8,055,820	7,890,790	7,902,062	8,221,676	8,279,307	8,491,463	8,949,833	9,182,261	9,860,505	10,503,920
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	212,582	688,631	570,813	10,084,832	6,928,763	1,312,244	1,242,191	1,191,392	1,133,710
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	1,100,000	1,100,000	1,100,000	1,100,000	220,000	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	692,000	539,638	668,367	646,490	703,263	758,583	809,567	758,832	1,096,922	548,866
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(12,339,601)	(12,332,912)	(12,651,207)	(12,870,107)	(23,069,816)	(15,540,675)	(16,000,480)	(17,635,554)	(16,442,674)	(15,740,799)
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	(10,547,601)	(10,480,692)	(10,194,208)	(10,552,805)	(12,061,721)	(7,853,329)	(13,878,670)	(15,634,531)	(14,154,360)	(14,058,224)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
CASH FLOW STATEMENT - CONSOLIDATED										
Scenario: Scenario 1										
					Projected Years					
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	1,650,000	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(954,125)	(981,229)	(972,948)	(1,010,845)	(1,050,095)	(1,068,288)	(1,110,268)	(1,153,912)	(1,199,290)	(705,512)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	695,875	(981,229)	(972,948)	(1,010,845)	(1,050,095)	(1,068,288)	(1,110,268)	(1,153,912)	(1,199,290)	(705,512)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,795,906)	(3,571,131)	(3,265,094)	(3,341,974)	(4,832,510)	(430,155)	(6,039,104)	(7,606,181)	(5,493,145)	(4,259,817)
plus: Cash & Cash Equivalents - beginning of year	16,806,614	15,010,708	11,439,577	8,174,484	4,832,510	(0)	(430,155)	(6,469,259)	(14,075,440)	(19,568,586)
Cash & Cash Equivalents - end of the year	15,010,708	11,439,577	8,174,484	4,832,510	(0)	(430,155)	(6,469,259)	(14,075,440)	(19,568,586)	(23,828,402)
Cash & Cash Equivalents - end of the year	15,010,708	11,439,577	8,174,484	4,832,510	(0)	(430,155)	(6,469,259)	(14,075,440)	(19,568,586)	(23,828,402)
Investments - end of the year	33,400,000	33,187,418	32,498,787	31,927,974	21,843,142	14,914,379	13,602,136	12,359,944	11,168,552	10,034,843
Cash, Cash Equivalents & Investments - end of the year	48,410,708	44,626,996	40,673,271	36,760,484	21,843,142	14,484,225	7,132,877	(1,715,496)	(8,400,033)	(13,793,560)
Representing:										
- External Restrictions	39,038,700	37,386,821	36,528,600	36,383,851	27,649,510	26,213,913	26,067,603	25,405,943	25,861,189	26,669,465
- Internal Restrictions	7,574,810	8,273,881	8,678,796	9,223,090	9,046,480	9,603,493	9,300,452	8,505,659	8,566,678	9,088,233
- Unrestricted	1,797,198	(1,033,707)	(4,534,125)	(8,846,458)	(14,852,847)	(21,333,181)	(28,235,178)	(35,627,098)	(42,827,901)	(49,551,257)
	48,410,708	44,626,996	40,673,271	36,760,484	21,843,142	14,484,225	7,132,877	(1,715,496)	(8,400,033)	(13,793,560)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2035										
BALANCE SHEET - CONSOLIDATED										
Scenario: Scenario 1										
	2025/26	2026/27	2027/28	2028/29	Projected Years					
	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	15,010,708	11,439,577	8,174,484	4,832,510	-	-	-	-	-	-
Investments	20,318,159	20,158,723	19,642,249	19,227,285	13,891,556	8,901,094	8,247,582	7,635,087	7,047,640	6,488,634
Receivables	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,083,000	6,146,000
Inventories	4,072,851	2,873,702	1,674,553	475,404	235,574	235,574	235,574	235,574	235,574	235,574
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	45,546,718	40,617,002	35,636,286	30,680,199	20,272,130	15,281,668	14,628,156	14,015,661	13,428,214	12,932,208
Non-Current Assets										
Investments	13,081,841	13,028,695	12,856,538	12,700,689	7,951,586	6,013,286	5,354,554	4,724,857	4,120,913	3,546,209
Receivables	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	366,937,091	368,255,386	369,751,784	371,421,441	383,227,874	387,282,669	391,703,565	397,850,416	402,506,915	407,016,800
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000	9,649,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	389,730,932	390,996,082	392,320,322	393,834,130	400,891,460	403,007,954	406,770,118	412,287,273	416,339,828	420,212,009
TOTAL ASSETS	435,277,650	431,613,083	427,956,608	424,514,329	421,163,590	418,289,622	421,398,274	426,302,934	429,768,042	433,144,217
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	430,155	6,469,259	14,075,440	19,568,586	23,828,402
Payables	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536	6,920,536
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	91,632	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000	91,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	981,229	972,948	1,010,845	1,050,095	1,068,288	1,110,268	1,153,912	1,199,290	705,512	196,081
Employee benefit provisions	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194	2,869,194
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	10,862,591	10,853,678	10,891,576	10,930,826	10,949,018	11,421,153	17,503,901	25,155,461	30,154,828	33,905,213
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	11,373,463	10,400,515	9,389,670	8,339,575	7,271,287	6,161,019	5,007,107	3,807,817	3,102,305	2,906,224
Employee benefit provisions	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806	220,806
Other provisions	5,319,000	5,535,300	5,758,089	5,987,562	6,223,919	6,467,366	6,718,117	6,976,391	7,242,412	7,516,415
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	16,913,269	16,156,621	15,368,565	14,547,942	13,716,011	12,849,191	11,946,030	11,005,013	10,565,523	10,643,444
TOTAL LIABILITIES	27,775,860	27,010,299	26,260,140	25,478,768	24,665,029	24,270,344	29,449,931	36,160,474	40,720,351	44,548,658
Net Assets	407,501,790	404,602,784	401,696,467	399,035,561	396,498,561	394,019,278	391,948,343	390,142,460	389,047,691	388,595,559
EQUITY										
Retained Earnings	150,629,790	147,730,784	144,824,467	142,163,561	139,626,561	137,147,278	135,076,343	133,270,460	132,175,691	131,723,559
Revaluation Reserves	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000	256,872,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	407,501,790	404,602,784	401,696,467	399,035,561	396,498,561	394,019,278	391,948,343	390,142,460	389,047,691	388,595,559
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	407,501,790	404,602,784	401,696,467	399,035,561	396,498,561	394,019,278	391,948,343	390,142,460	389,047,691	388,595,559