

yass valley council
the country the people



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2024/25 OPERATIONAL PLAN

and

2024-34 LONG TERM FINANCIAL PLAN



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Income Statement and Assumptions

	2023/24 Adopted Budget \$000	2024/25 Forecast Budget \$000
Income from Continuing Operations		
Rates and Annual Charges	20,803	22,512
User Fees and Charges	6,835	6,071
Interest and Investment Revenues	1,868	1,004
Rental Revenue	220	352
Grants & Contributions for Operating	2,092	10,110
Grants & Contributions for Capital	14,643	14,381
Other Revenues	378	250
Total Income	47,960	54,680
Expenses from Continuing Operations		
Employee Benefits and On-Costs	17,492	14,886
Borrowing Costs	447	1,550
Materials and Contracts	17,864	23,318
Depreciation and Amortisation	9,500	9,794
Other Expenses	1,213	1,182
Total Expenses	46,516	50,730
Net Gains from Disposal of Assets	1,121	7,664
Operating Result from Continuing Operations	1,444	3,950
Net Operating Result before Grants and Contributions provided for Capital Purposes	(13,199)	(10,431)

Council has made assumptions in accordance with the accounting standards.

Rates and Annual Charges

Rates for 2024/25 have been increased overall by a Rate Peg of 4.5%. [Rate Pegging is a term used by IPART it is the “maximum” percentage amount by which a council may increase its general rateable income for the year].

Annual charges will increase in 2024/25 per the following table:

Income from continuing operations	Actual 23-24		QBR2	Budget 24-25	QBR2 x Budget 24-25					
	(YTD 17-03-24)				\$	%				
Rates and Annual charges	-	21,602,630	-	20,787,848	-	22,512,479	-	1,724,630	-	8%
Annual charges										
Annual charges levied	-	9,318,222	-	8,114,292	-	9,272,400	-	1,158,108	-	14%
Domestic waste management services	-	2,238,096	-	2,205,491	-	2,400,000	-	194,509	-	9%
Drainage	-	61,417	-	60,219	-	60,000	-	219	-	0%
Sewerage services	-	2,731,806	-	2,688,608	-	2,700,000	-	11,392	-	0%
Waste management services (non-domestic)	-	2,133,425	-	1,054,080	-	2,100,000	-	1,045,920	-	99%
Water supply services	-	2,153,479	-	2,153,895	-	2,100,000	-	53,895	-	-3%
Less: pensioner rebates (mandatory)				48,000		87,600		39,600		83%
Pensioner rate subsidies received	-	49,557	-	49,557	-	48,000	-	1,557	-	-3%
Domestic waste management	-	22,328	-	22,328	-	24,000	-	1,672	-	7%
Sewerage	-	27,229	-	27,229	-	24,000	-	3,229	-	-12%
Ordinary Rates	-	12,234,851	-	12,623,999	-	13,192,079	-	568,080	-	4%
Rates levied to ratepayers										
Business	-	986,862	-	1,005,839	-	1,051,101	-	45,263	-	4%
Farmland	-	4,709,846	-	4,718,457	-	4,930,788	-	212,331	-	4%
Residential	-	6,733,933	-	7,095,952	-	7,415,270	-	319,318	-	4%
Less: pensioner rebates (mandatory)		266,593		267,053		279,070		12,017		4%
Pensioner rate subsidies received	-	70,804	-	70,804	-	73,990	-	3,186	-	4%
Financial Management - Pensioner Subsidy	-	70,804	-	70,804	-	73,990	-	3,186	-	4%
Total	-	21,602,630	-	20,787,848	-	22,512,479	-	1,724,630	-	8%

Fees and Charges

The schedule of “Fees and Charges” has been increased by a 3% consumer price index (CPI). Council also considers that “Statutory” Fees & Charges that fall under this category, for example, Development & Planning Applications. Council is bound by legislation in this instance and will adjust the charges upon notification from the appropriate sources. Refer to Attachment C for more details.

Interest and Investment

Council has budgeted for the current investment rate to continue to grow during 2024/25FY. Council will review this type of revenue during the required quarterly budget reviews throughout 2024/25 to assess any movement that may occur as a result of decisions made by the Australian Reserve Bank.

Other Revenues

Other revenues include items such as Legal Fees recovered from debt recovery, Fuel Tax Credits, Insurance Claims, Lease Back Vehicles, Library, Visitor Information Centre, RFS, Heritage, and sale of assets and equipment.

Grants are provided to Councils for roads, in the form of the Financial Assistance Grant (FAG), Roads2Recovery (R2), and the Roads Block Grant.

Community activities over the last 12 months have only been possible due to State Government grant funding. Community activities have been so well received by the Yass Valley residents, that they are now a standard item in the budget. As Council is tightening its belt during 2024/25FY, all community activities (except for the Christmas on Comur Street event) will only proceed if grant funding is available. Staff will continue to source grant funding to enable Council to provide a variety of fun, educational, artistic, and mental health wellbeing programs for all ages.

Employee Benefits and On-Costs

In accordance with the State (NSW) Award, the budget figure for Employee Benefits and On-Costs includes:

- 3.5% wage increase.
- Superannuation increases to 11.5% at 1 July 2024.
- Additional Award Payment for 2024 - *an employee, other than a casual or temporary employee, with at least 12 months continuous service with the employer as of 30 June 2024, shall be paid a gross lump sum payment of \$1,000 or 0.5% of the employee's annual salary system rate of pay as at 30 June 2024, whichever is the greater. Such payment shall be made in the first full pay period to commence on or after 1 July 2024. There is a second lump sum payment due on 1 July 2025 which is included in the Long Term Financial Plan.*
- Protective clothing, and travel expenses increase by 3% CPI.
- Field staff PPE and uniforms increase by 3% CPI, as well as an allocation for a new corporate uniform allowance (investigations were not finished during 2023/24FY but are expected to be completed during 2024/25FY).

Borrowing Costs

Under the Local Government Act, Council is required to include details of proposed borrowings in the financial period covered by this Revenue policy.

Council has four loans which will have a balance of approx. \$13M on 28 February 2024. These are for the Sewer Infrastructure, Dam Wall, Yass to Murrumbateman Water Supply, and Water Main & Pump Station Upgrades.

Council also has a funding agreement for up to \$50M for the Crago Mill Civic Precinct Project. The interest is charged on the amount drawdown. During the 2023/24FY, Council has only drawn down \$100,000. It is expecting to drawdown approx. \$26M during 2024/25FY once construction commences.

The below table is from Council's Investment Report presented at the March 2024 meeting.

General Loan	Principal as at	Interest rate	Comment
Sewer - CBA Loan for Sewer Infrastructure	3,196,484.95	4.82%	20 years, repaid in 2035/36
Water - NAB Westpac Dam Wall	7,930,580.87	5.36%	20 years amortisation, 10 years term Aug 2032
Water - Yass to Murrumbateman water supply (Tcorp)	1,289,447.98	2.55%	10 years, full repaid in 2029
Water main and pump station upgrades (Tcorp)	737,474.99	2.55%	10 years, full repaid in 2029
Crago Mill funding facility (Westpac)	100,000.00	6.52%	20 years, full repaid 2043 - Variable rate (2.17%+BBSR)
Total balance as at 31/03/2024	13,253,988.79		

Capital and Operating Projects

The tables below outline the proposed capital and operating projects for 2024/25FY. The tables include where the funding for each of the projects will be sourced (grant, reserves, loan).

Proposed Operating Projects

Area	Project	Expenditure	User charges & fees (\$608 contribution)	Grants and Contributions	Net Cost to Council
Customer Services					
	NP20104 - After Hours Service	60,000			60,000
	NP20103 - ID Cards	600			600
	NP20102 - JOTFORMS	600			600
Financial Management					
	NP20201 - Council Corporate Uniform	40,000			40,000
Organisation Development					
	NP20411 - Course delivery costs - External Training Providers	244,300			244,300
	NP20412 - Course delivery costs - WHS specific content	90,000			90,000
	NP20402 - External Recruitment Services	77,000			77,000
	NP20409 - Code of Conduct Investigations - Employees	55,000			55,000
	NP20419 - Trainee and Apprenticeship costs	45,000			45,000
	NP20401 - Advertising for Recruitment Activities	20,940			20,940
	NP20404 - Pre-Employment Identity & Background checks	20,700			20,700
	NP20413 - Conference attendance fees	15,000			15,000
	NP20415 - Employee Education Assistance	15,000			15,000
	NP20405 - Pre-Employment Medical Checks	13,045			13,045
	NP20408 - HR Legal Fees	11,000			11,000
	NP20403 - Relocation Expenses - Employees	11,000			11,000
	NP20416 - Professional Membership fees	6,000			6,000
	NP20410 - Interpreting Services (AUSLAN)	3,740			3,740
	NP20420 - Venue Hire for Learning & Development Activities	3,600			3,600
	NP20414 - Travel & Accommodation	3,000			3,000
	NP20406 - Qualification Verification & checking	2,586			2,586
	NP20417 - Catering (training)	2,500			2,500
	NP20418 - Consumables - disposable materials	1,500			1,500
	NP20407 - Working With Children Check (WWCC)	376			376
Information Communication & Technology					
	NP20502 - Magiq Enterprise	175,000			175,000
	NP20503 - HRMS System - ELMO	85,000			85,000
	NP20515 - Councillor Computers	6,000			6,000
Engineering Services					
	NP30102 - Revaluation of Transport Assets	60,000			60,000
	NP30103 - Revaluation of Stormwater Assets	20,000			20,000
Recreational Assets					
	NP30802 - Tree Management Strategy	20,000			20,000
	NP30803 - Irrigation controller upgrade	10,000			10,000
Local Roads					
	NP31002 - 5020'500 - Future Works Ledger	200,000			200,000
	NP31003 - R2R (Roads to Recovery Grant) FY24/25	857,000		857,000	-
Caravan Park					
	NP34202 - Edging Replacement Play equipment Caravan Park	10,000			10,000
	NP34201 - Trailer for green waste	5,500			5,500
Swimming Pools					
	NP34301 - Heated Pool Lease, EOI, etc	111,000			111,000
Property Management					
	NP35004 - Facilities Asbestos Registers	40,000			40,000
Plant & Equipment Workshop					
	NP37203 - Required tools	20,000			20,000
	NP37201 - Workshop gas heater repair	10,000			10,000
	NP37202 - Workshop light upgrade	10,000			10,000
Council Emergency Task / special Event					
	NP37417 - 6012'043 - Fifeshire Road	17,463		17,463	-
	NP37425 - 6012'070 - Majura Lane	25,132		25,132	-
	NP37421 - 6012'053 - Kittys Creek Road	7,145		7,145	-
	NP37403 - 6012'005 - Cavan Road	156,616		156,616	-
	NP37429 - 6012'080 - Wargeila Road	83,116		83,116	-
	NP37404 - 6012'006 - Cavan Road	120,652		120,652	-
	NP37419 - 6012'047 - Tangmangaroo Road	42,719		42,719	-
	NP37405 - 6012'007 - Dicks Creek Road	125,170		125,170	-
	NP37423 - 6012'064 - Illalong Road	52,737		52,737	-
	NP37406 - 6012'009 - Hendersons Lane	303,552		303,552	-
	NP37427 - 6012'076 - Shingle Hill Way	81,575		81,575	-
	NP37407 - 6012'011 - Illalong Road	84,446		84,446	-
	NP37431 - 6012'0101 - Horseshoe	6,423		6,423	-
	NP37408 - 6012'015 - Wee Jasper Road	77,508		77,508	-
	NP37418 - 6012'044 - Fifeshire Road	24,340		24,340	-
	NP37409 - 6012'016 - Wee Jasper Road	38,082		38,082	-
	NP37420 - 6012'052 - Good Hope Road	32,320		32,320	-
	NP37410 - 6012'017 - Woolgarlo Road	225,148		225,148	-

Continued ...

Proposed Operating Projects (Continued)

Area	Project	Expenditure	User charges & fees (\$608 contribution)	Grants and Contributions	Net Cost to Council
Council Emergency Task / special Event (Continued)					
	NP37422 - 6012'059 - Dicks Creek Road	39,217		- 39,217	-
	NP37411 - 6012'019 - Burrinjuck Road	107,226		- 107,226	-
	NP37424 - 6012'069 - Ledgers Creek Road	10,183		- 10,183	-
	NP37412 - 6012'022 - Dairy Creek Road	7,485		- 7,485	-
	NP37426 - 6012'073 - Mondays Lane	11,828		- 11,828	-
	NP37413 - 6012'027 - Bendanine Road	39,774		- 39,774	-
	NP37428 - 6012'079 - Walls Junction Road	61,974		- 61,974	-
	NP37414 - 6012'035 - Caves Road	20,776		- 20,776	-
	NP37430 - 6012'086 - Yass River Road	67,498		- 67,498	-
	NP37415 - 6012'038 - Common Road	22,276		- 22,276	-
	NP37402 - 6012'004 - Cavan Road	140,182		- 140,182	-
	NP37416 - 6012'039 - Cookes Hill Road	32,226		- 32,226	-
Parks Gardens & Recreations					
	NP38003 - Tree consultancy	200,400			200,400
	NP38002 - Turf renovations and sport fields improvements	50,000			50,000
	NP38004 - Cemeteries tree management	40,000			40,000
	NP38005 - Tractor flail implement	30,000			30,000
	500 - Sewer Network	60,000			60,000
Domestic Waste					
	NP60001 - Fencing Repairs	5,000			5,000
	710 - Strategic Planning	870,000	- 345,000	- 50,000	475,000
	NP71003 - North Murrumbateman Strategic Planning Project	300,000			300,000
	NP71002 - Wayfinding Strategy	80,000			80,000
	NP71001 - Heritage Interpretation Study	80,000			80,000
	NP71005 - Active Transport Strategy	65,000		- 50,000	15,000
	NP71006 - Parkwood Planning	345,000	- 345,000		-
	730 - Public Health & Environment	25,500		- 25,500	-
	NP73002 - CRIF Lake George Escarpment Tussock Public Health	25,500		- 25,500	-
	Grand Total	\$ 5,729,737	-\$ 345,000	-\$ 2,997,290	\$ 2,387,447

Proposed Capital Projects

Area	Project	Grant Income	Expenditure	Borrowing	Net Cost to Council
Recreational Assets					
	4920006 - 20-21 Murrumbateman Rec Ground Amenities	- 280,250	731,250		451,000
	5019025 - Murrumbateman Adventure Playground Study	- 116,000	225,000		109,000
	5019031 - Stage 1 'Signage as remote Supervision'		20,000		20,000
	NCP30806 - Banjo Patterson new fence (5018003)		30,000		30,000
Local Roads					
	5020118 - RERRF Local Road Programme	- 873,880	873,880		-
	NCP31002 - Additional Gravel for Unsealed Roads Resheeting Program		600,000		600,000
	5010013 - Yass River Bridge Replacement	- 2,398,428	2,901,570		503,143
	5010014 - Murrumbateman Creek Bridge Replacement	- 2,398,428	2,855,271		456,844
	5020104 - Back Creek Road Sealing - stage 2 Local Roads	- 1,423,397	1,951,752		528,355
	6012004 - DM01326 Cavan Rd S10 Undermined Irge gabion wingwall 1700dia	- 130,182	130,182		-
	6012005 - DM01327 Cavan R S8 Erosion underme strcture out/inlet blk	- 146,616	146,616		-
	6012006 - DM01328 Cavan Rd S8 Outlets cour inletdebris us erosion/slip	- 110,652	110,652		-
	6012007 - DM01132 Dicks Creek Road S2 Shoulder & embankment washout	- 115,170	115,170		-
	6012009 - DM01358 Henderson Ln S1 Bridge Damage -scour of approaches	- 303,552	303,552		-
	6012012 - DM00980 McCarthy Rd Seg 2 Land slip Council - Emergency Task	- 179,032	179,032		-
	6012014 - DM01324 Wee Jasper Road Seg 11 Landslip Emergency task	- 790,115	790,115		-
	6012019 - DM01004 - Burrinjuck Road - Seg 18	- 97,226	97,226		-
	NCP31101 - 6012015 - DMO1313 - Wee Jasper Seg 51	- 77,508	77,508		-
	NCP31102 - 6012016 - DMO1312 - Wee Jasper Seg 53	- 38,081	38,081		-
	NCP31103 - 6012011 - DMO1023 - Illalong Seg 5 Bridge	- 84,886	84,886		-
	NCP31104 - 6012008 - DMO1112 - Fifeshire -Seg 3	- 271,557	271,557		-
	NCP31121 - Main Street Masterplan		400,000		400,000
Regional Roads					
	5021024 - RERRF Regional Road Program	- 312,120	312,120		-
	NCP32001 - BLOCK Grant Capital Works FY24-25	- 500,000	500,000		-
	NCP32003 - LGRG (Roads Delivery component)		380,000		380,000
	NCP32101 - New Capital Project	- 200,000	200,000		-
Caravan Park					
	5012003 - Caravan Park Amenities Upgrade (Capital)	- 970,000	1,200,000		230,000
	NCP34201 - 4 Cabin Replacements (32,34,3,4)		80,000		80,000
	NCP34202 - Caravan Park Masterplan		20,000		20,000
Swimming Pools					
	NCP34301 - Yass Pool Relocatable Shade/Seating		18,000		18,000
Cemeteries					
	NCP34502 - Yass Lawn Cemetery Improvement and Expansion works		12,000		12,000
	NCP34503 - Murrumbateman Cemetery Improvement and Expansion works		12,000		12,000
	NCP34504 - Villages Cemetery Improvement works		12,000		12,000
Property Management					
	1101007 - Crago Mill Precinct		26,535,010	26,535,010	-
	5014028 - Yass Valley Community Centre Upgrade SCCF5 0232 Buildings		277,841		277,841
	5014033 - Buildings Roof Resheeting Yass Liabary LRCI P4		500,000		500,000
	NCP35001 - Discovery Drive Subdivision		50,000		50,000
	NCP35002 - Gold Gas Works EPA monitoring as per VMP & 2 extra wells		69,282		69,282
	NCP35003 - SES Building requested remediation works		60,000		60,000
	NCP35005 - Annual Fire Safety Statements		120,000		120,000
Plant & Equipment					
	PACQRENEW - Plant Acquisition - Renew & Replace Assets		2,221,200		2,221,200
Parks Gardens & Recreations					
	5019010 - Village Ovals Bore water investigations		37,830		37,830
	5019011 - Murrumbateman Equestrian Ground/Oval Upgrade		24,099		24,099
	NCP38001 - Murrumbateman master plan		200,000		200,000
Stormwater					
	NCP39101 - Yass Flood Warning System Stage 2 - install infrastructure	- 540,000	560,000		20,000
Water Supply Network					
	5027013 - Integrated Water Cycle Management Plan - Water (Capital)	- 125,876	72,000		53,876
	5027015 - Village Water Main Extensions (Capital)		20,000		20,000
	5027017 - Water Pump Station Upgrade Program (Capital)		700,000		700,000
	5027018 - WTP Improvement (Capital)		100,000		100,000
	5027025 - Developer Servicing Plan		30,000		30,000
	5027026 - Telemetry System Upgrade Upgrade - Water (Capital)		120,000		120,000
	5027028 - Water Reservoir Upgrade Program (Capital)		780,000		780,000
	5027029 - Water Reticulation Upgrade Program (Capital)		600,000		600,000
	5027033 - Morton Low Level Reservoir Repair		480,000		480,000
	NCP40001 - WTP Upgrade Pre-Design and Tender Management	- 500,000	500,000		-
Sewer Network					
	5022013 - Sewer Main Upgrade Program (Capital)		150,000		150,000
	5022021 - Integrated Water Cycle Management Plan (Capital)		60,000		60,000
	5022026 - Wastewater Treatment Plant Upgrade Program (Capital)		200,000		200,000
	5022027 - Wastewater Pump Station Upgrade Program (Capital)		1,015,000		1,015,000
	5022028 - Telemetry Upgrade Sewer (Capital)		120,000		120,000
	5022029 - Laidlaw Street SPS - decommissioning		400,000		400,000
	5022030 - Yass STP Augmentation (Capital)		540,000		540,000
General Waste Management					
	5025126 - Murrumbateman Landfill Closure Stage 2		52,252		52,252
	5026013 - Landfill Closure Plans		25,000		25,000
	5026014 - Murrumbateman Landfill Closure		179,285		179,285
	5026018 - Transfer Station Improvements Yass and Murrumbateman		110,000		110,000
Grand Total		- 12,982,955	52,428,219	26,535,010	39,445,264

Councillor Remuneration

The Local Government Remuneration Tribunal (the Tribunal) determine the increase to Mayoral and Councillor annual fees. It has not yet been set for the percentage increase for 2024/25 financial year; therefore, we have used a CPI increase of 3%. This rate will be adjusted when the Tribunal advise their decision, through a Quarterly Budget Review.

The provision of an 11.5% superannuation contribution has also been included.

Provision of Long Service Leave

Council's restricted funds for the provision of long service and other leave entitlements are considered "reasonable and adequate".

Section 356 Financial Assistance Grants

Council approved 24 community groups or individual applications for a total of \$87,025 in accordance with Council's Financial Assistance Grants and Donations Policy (CA-CP-02). Below is the list of successful applicants.

Community Group/Organisation	Approved
<i>Yass Netball Association</i>	<i>5,000</i>
<i>Yass Landcare Group Inc.</i>	<i>2,500</i>
<i>Yass Senior Citizens</i>	<i>1,300</i>
<i>Gundaroo Park</i>	<i>9,000</i>
<i>Bowling Hall Assoc.</i>	<i>4,111</i>
<i>Yass Valley Triathlon Club</i>	<i>2,000</i>
<i>Combined Churches Yass Community Christmas Carols</i>	<i>5,000</i>
<i>YassFM</i>	<i>1,140</i>
<i>Yass Valley Concert Band</i>	<i>2,500</i>
<i>Yass Picnic Race Club Committee</i>	<i>2,500</i>
<i>Yass Swimming Club</i>	<i>2,500</i>
<i>Springfield Brigade NSW RFS</i>	<i>2,025</i>
<i>The Kids for Kids Project (Ride for Babies)</i>	<i>2,500</i>
<i>Yass Music Club</i>	<i>2,500</i>
<i>Yass Region Rodeo Assoc.</i>	<i>2,500</i>
<i>Irish & Celtic Music Festival Inc. Committee</i>	<i>10,000</i>
<i>Buena Vibra: Alive in the Street</i>	<i>15,000</i>
<i>Yass High School</i>	<i>3,000</i>
<i>Binalong Rescue Squad (VRA)</i>	<i>1,450</i>
<i>Berinba School</i>	<i>2,000</i>
<i>Murrumbateman Primary School</i>	<i>2,500</i>
<i>Gundaroo Expo</i>	<i>2,500</i>
<i>Gundaroo Soldiers Hall Committee</i>	<i>2,500</i>
<i>Binalong Mechanics Institute</i>	<i>999</i>
<i>Section 356 Total</i>	<i>\$87,025</i>
<i>Mayor Discretionary Fund</i>	<i>\$2,000</i>
<i>Grant Total</i>	<i>\$89,025</i>

2024-34 Long Term Financial Plan

Data on following pages.

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Consolidated: Income Statement

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - CONSOLIDATED												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	19,788,000	20,787,848	22,512,479	23,210,366	24,901,918	26,727,885	28,725,861	30,913,412	31,686,248	32,478,404	33,290,364	34,122,623
User Charges & Fees	5,622,000	5,405,896	6,070,802	5,913,997	6,067,761	6,219,455	6,374,942	6,534,315	6,697,673	6,865,115	7,036,743	7,212,661
Other Revenues	458,000	564,367	250,052	257,803	264,506	271,119	277,897	284,844	291,965	299,264	306,746	314,415
Grants & Contributions provided for Operating Purposes	9,978,000	4,871,553	10,110,274	7,426,402	8,155,865	8,952,994	9,832,340	10,802,500	11,072,562	11,349,376	11,633,111	11,923,938
Grants & Contributions provided for Capital Purposes	17,684,000	16,412,864	14,380,955	14,826,764	16,325,994	17,965,934	19,776,210	21,774,661	22,319,028	22,877,003	23,448,929	24,035,152
Interest & Investment Revenue	1,220,000	1,189,131	1,003,505	1,003,505	1,003,505	1,003,505	1,003,505	1,003,505	1,003,505	1,003,505	1,003,505	1,003,505
Other Income:												
Other Income	401,000	379,458	351,960	362,871	372,305	381,613	391,153	400,932	410,956	421,229	431,760	442,554
Total Income from Continuing Operations	55,151,000	49,611,118	54,680,026	53,001,708	57,091,854	61,522,504	66,381,907	71,714,169	73,481,936	75,293,897	77,151,157	79,054,848
Expenses from Continuing Operations												
Employee Benefits & On-Costs	12,850,000	14,987,164	14,885,708	14,974,320	14,953,499	15,327,336	15,710,520	16,103,283	16,505,865	16,918,511	17,341,474	17,775,011
Borrowing Costs	693,000	673,479	1,549,511	2,931,527	3,326,809	3,196,665	3,057,203	2,915,842	2,772,481	2,621,263	2,532,664	2,344,357
Materials & Contracts	14,894,000	15,589,475	23,318,447	15,805,864	13,511,106	13,994,794	14,494,223	15,129,877	15,788,254	16,470,094	17,176,158	17,907,232
Depreciation & Amortisation	9,141,000	9,500,283	9,793,771	10,577,473	11,122,284	11,474,913	11,739,334	12,229,409	12,735,474	13,248,873	13,769,610	14,297,878
Impairment of receivables	55,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	908,000	1,196,327	1,182,506	1,219,164	1,250,862	1,282,134	1,314,187	1,347,042	1,380,718	1,415,235	1,450,616	1,486,882
Net Losses from the Disposal of Assets	2,344,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	40,885,000	41,946,728	50,729,942	45,508,348	44,164,560	45,275,841	46,315,467	47,725,451	49,182,791	50,673,977	52,270,523	53,811,360
Operating Result from Continuing Operations	14,266,000	7,664,390	3,950,084	7,493,361	12,927,294	16,246,663	20,066,440	23,988,718	24,299,145	24,619,920	24,880,633	25,243,488
Net Operating Result for the Year	14,266,000	7,664,390	3,950,084	7,493,361	12,927,294	16,246,663	20,066,440	23,988,718	24,299,145	24,619,920	24,880,633	25,243,488
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,418,000)	(8,748,474)	(10,430,871)	(7,333,404)	(3,398,700)	(1,719,271)	290,230	2,214,057	1,980,117	1,742,916	1,431,705	1,208,336

Consolidated: Cash Flow

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - CONSOLIDATED												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	19,064,000	21,097,261	22,387,593	23,177,336	24,800,301	26,617,083	28,603,805	30,778,930	31,647,061	32,438,238	33,249,194	34,080,424
User Charges & Fees	6,951,000	5,216,612	5,842,151	5,973,669	6,012,790	6,165,224	6,319,355	6,477,339	6,639,272	6,805,254	6,975,386	7,149,770
Investment & Interest Revenue Received	966,000	1,461,637	1,014,443	1,011,212	972,250	954,918	995,496	977,690	981,621	980,736	981,085	981,469
Grants & Contributions	29,340,000	21,118,978	24,906,215	21,944,401	24,777,132	27,242,414	29,965,999	32,972,139	33,495,539	34,332,928	35,191,251	36,071,032
Other	1,417,000	2,379,997	489,665	720,925	552,054	560,762	568,066	574,848	667,307	683,989	701,089	718,616
Payments:												
Employee Benefits & On-Costs	(12,362,000)	(15,320,932)	(14,885,708)	(14,975,626)	(14,955,479)	(15,323,462)	(15,706,549)	(16,099,213)	(16,501,693)	(16,914,235)	(17,337,091)	(17,770,519)
Materials & Contracts	(20,020,000)	(14,111,259)	(21,645,159)	(17,788,697)	(14,131,602)	(13,887,965)	(14,383,913)	(14,984,561)	(15,637,669)	(16,314,067)	(17,014,512)	(17,739,782)
Borrowing Costs	(848,000)	(579,391)	(1,519,041)	(2,921,746)	(3,340,911)	(3,211,407)	(3,072,621)	(2,925,964)	(2,783,171)	(2,632,533)	(2,543,293)	(2,356,591)
Bonds & Deposits Refunded	(1,019,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(1,949,000)	(855,483)	(862,302)	(1,602,731)	(1,374,773)	(1,244,797)	(1,275,759)	(1,301,389)	(1,333,605)	(1,366,620)	(1,400,451)	(1,435,120)
Net Cash provided (or used in) Operating Activities	21,540,000	20,407,419	15,727,857	15,538,743	23,311,763	27,872,771	32,013,878	36,469,819	37,174,662	38,013,690	38,802,658	39,699,300
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	4,988,009	6,284,754	1,024,045	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	253,000	-	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Other Investing Activity Receipts	27,800,000	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Infrastructure, Property, Plant & Equipment	(20,112,000)	(27,921,714)	(52,428,219)	(29,428,906)	(14,591,113)	(14,955,890)	(27,329,788)	(28,013,032)	(28,713,358)	(29,431,192)	(30,166,972)	(30,921,146)
Other Investing Activity Payments	(31,700,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(23,759,000)	(22,933,706)	(45,903,465)	(28,164,861)	(14,351,113)	(14,715,890)	(27,089,788)	(27,773,032)	(28,473,358)	(29,191,192)	(29,926,972)	(30,681,146)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	8,277,000	100,000	28,287,673	15,207,549	-	-	-	-	-	-	5,243,890	-
Payments:												
Repayment of Borrowings & Advances	(9,022,000)	(824,265)	(859,393)	(1,542,577)	(2,288,495)	(2,418,639)	(2,558,101)	(2,273,432)	(2,416,793)	(2,568,011)	(7,885,614)	(2,879,462)
Repayment of lease liabilities (principal repayments)	(178,000)	(119,034)	(61,966)	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(923,000)	(843,299)	27,366,314	13,664,972	(2,288,495)	(2,418,639)	(2,558,101)	(2,273,432)	(2,416,793)	(2,568,011)	(2,641,724)	(2,879,462)
Net Increase/(Decrease) in Cash & Cash Equivalents	(3,142,000)	(3,369,586)	(2,809,294)	1,038,854	6,672,156	10,738,241	2,365,990	6,423,355	6,284,511	6,254,486	6,233,962	6,138,692
plus: Cash & Cash Equivalents - beginning of year	14,475,000	11,333,000	7,963,414	5,154,120	6,192,974	12,865,130	23,603,371	25,969,361	32,392,715	38,677,226	44,931,712	51,165,674
Cash & Cash Equivalents - end of the year	11,333,000	7,963,414	5,154,120	6,192,974	12,865,130	23,603,371	25,969,361	32,392,715	38,677,226	44,931,712	51,165,674	57,304,366
Cash & Cash Equivalents - end of the year	11,333,000	7,963,414	5,154,120	6,192,974	12,865,130	23,603,371	25,969,361	32,392,715	38,677,226	44,931,712	51,165,674	57,304,366
Investments - end of the year	25,100,000	20,111,991	13,827,238	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192
Cash, Cash Equivalents & Investments - end of the year	36,433,000	28,075,406	18,981,358	18,996,167	25,668,323	36,406,563	38,772,553	45,195,908	51,480,418	57,734,904	63,968,867	70,107,558
Representing:												
- External Restrictions	29,987,000	30,194,959	27,710,185	29,088,162	30,515,693	31,996,723	33,531,513	35,553,196	37,631,042	39,766,230	41,976,093	44,195,323
- Internal Restrictions	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000
- Unrestricted	89,000	(8,476,554)	(15,085,827)	(16,448,995)	(11,204,370)	(1,947,160)	(1,115,960)	3,285,711	7,492,376	11,611,674	15,635,773	19,555,235
	36,433,000	28,075,406	18,981,358	18,996,167	25,668,323	36,406,563	38,772,553	45,195,908	51,480,418	57,734,904	63,968,867	70,107,558

Consolidated: Balance Sheet

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - CONSOLIDATED	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	11,333,000	7,963,414	5,154,120	6,192,974	12,865,130	23,603,371	25,969,361	32,392,715	38,677,226	44,931,712	51,165,674	57,304,366
Investments	25,100,000	20,111,991	13,827,238	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192	12,803,192
Receivables	7,859,000	4,829,591	5,375,534	5,224,459	5,574,933	5,965,113	6,344,696	6,775,066	6,962,288	7,154,529	7,350,658	7,550,745
Inventories	119,000	217,704	319,837	198,468	160,145	166,122	172,297	180,591	189,191	198,109	207,354	216,938
Contract assets and contract cost assets	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000	2,604,000
Other	644,000	348,315	498,235	320,552	264,920	274,446	284,282	297,253	310,695	324,623	339,054	354,003
Total Current Assets	47,659,000	36,075,016	27,778,963	27,343,646	34,272,321	45,416,243	48,177,827	55,052,817	61,546,593	68,016,166	74,469,933	80,833,245
Non-Current Assets												
Infrastructure, Property, Plant & Equipment	538,027,000	556,698,043	608,054,398	635,584,224	647,743,492	659,924,889	684,245,004	708,789,717	733,557,885	758,557,345	783,796,264	800,179,532
Investment Property	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000
Right of use assets	181,000	57,518	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	544,896,000	563,443,561	614,742,398	642,272,224	654,431,492	666,612,889	690,933,004	715,477,717	740,245,885	765,245,345	790,484,264	806,867,532
TOTAL ASSETS	592,555,000	599,518,577	642,521,362	669,615,870	688,703,813	712,029,132	739,110,830	770,530,534	801,792,477	833,261,511	864,954,196	887,700,776
LIABILITIES												
Current Liabilities												
Payables	6,731,000	8,036,896	10,357,058	7,718,515	6,908,573	7,105,401	7,311,248	7,574,954	7,808,567	8,049,963	8,300,630	8,558,593
Contract liabilities	4,273,000	2,983,460	3,445,297	3,101,623	3,430,268	3,790,317	4,188,168	4,627,789	4,743,484	4,862,071	4,983,623	5,108,214
Lease liabilities	119,000	61,966	-	-	-	-	-	-	-	-	-	-
Borrowings	824,000	859,393	1,316,650	2,288,495	2,418,639	2,558,101	2,273,432	2,416,793	2,568,011	2,766,995	2,879,462	3,067,025
Employee benefit provisions	2,998,000	2,994,148	2,994,148	2,994,148	2,994,148	2,994,148	2,994,148	2,994,148	2,994,148	2,994,148	2,994,148	2,994,148
Other provisions	940,000	700,878	700,878	700,878	700,878	700,878	700,878	700,878	700,878	700,878	700,878	700,878
Total Current Liabilities	15,885,000	15,636,742	18,814,030	16,803,658	16,452,506	17,148,845	17,467,874	18,314,562	18,815,088	24,174,055	19,858,741	20,428,858
Non-Current Liabilities												
Lease liabilities	62,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	13,024,000	12,264,341	39,235,364	51,928,493	49,509,853	46,951,751	44,678,319	42,261,527	39,693,516	32,126,521	34,172,330	31,105,305
Employee benefit provisions	121,000	124,852	124,852	124,852	124,852	124,852	124,852	124,852	124,852	124,852	124,852	124,852
Other provisions	602,000	841,122	841,122	841,122	841,122	841,122	841,122	841,122	841,122	841,122	841,122	841,122
Total Non-Current Liabilities	13,809,000	13,230,315	40,201,338	52,894,467	50,475,827	47,917,725	45,644,293	43,227,501	40,659,490	33,092,495	35,138,304	32,071,279
TOTAL LIABILITIES	29,694,000	28,867,057	59,015,368	69,698,125	66,928,333	65,066,570	63,112,167	61,542,063	59,474,578	57,266,550	54,997,045	52,500,137
Net Assets	562,861,000	570,651,520	583,505,993	599,917,745	621,775,479	646,962,562	675,998,663	708,988,471	742,317,899	775,994,961	809,957,151	835,200,639
EQUITY												
Retained Earnings	295,176,000	302,966,520	306,916,604	314,409,965	327,337,259	343,583,922	363,650,362	387,639,080	411,938,225	436,558,145	461,438,778	486,682,266
Revaluation Reserves	267,685,000	267,685,000	276,589,389	285,507,780	294,438,220	303,378,640	312,348,301	321,349,391	330,379,675	339,436,816	348,518,373	348,518,373
Council Equity Interest	562,861,000	570,651,520	583,505,993	599,917,745	621,775,479	646,962,562	675,998,663	708,988,471	742,317,899	775,994,961	809,957,151	835,200,639
Total Equity	562,861,000	570,651,520	583,505,993	599,917,745	621,775,479	646,962,562	675,998,663	708,988,471	742,317,899	775,994,961	809,957,151	835,200,639

General Fund: Income Statement

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - GENERAL FUND												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	15,354,000	15,966,116	17,776,079	18,327,137	19,891,725	21,592,438	23,462,027	25,517,983	26,155,933	26,809,831	27,480,077	28,167,079
User Charges & Fees	3,325,000	2,788,092	3,363,010	3,122,264	3,203,443	3,283,529	3,365,617	3,449,757	3,536,001	3,624,401	3,715,011	3,807,887
Other Revenues	458,000	564,277	249,852	257,597	264,294	270,902	277,674	284,616	291,732	299,025	306,501	314,163
Grants & Contributions provided for Operating Purposes	9,978,000	4,831,274	9,410,274	6,704,702	7,415,401	8,194,018	9,054,390	10,005,101	10,255,228	10,511,609	10,774,399	11,043,759
Grants & Contributions provided for Capital Purposes	13,394,000	15,012,786	13,503,079	13,921,674	15,397,372	17,014,096	18,800,576	20,774,637	21,294,002	21,826,353	22,372,011	22,931,312
Interest & Investment Revenue	840,000	1,067,038	823,005	823,005	823,005	823,005	823,005	823,005	823,005	823,005	823,005	823,005
Other Income:												
Other Income	389,000	367,291	339,960	350,499	359,612	368,602	377,817	387,263	396,944	406,868	417,039	427,465
Total Income from Continuing Operations	43,738,000	40,596,875	45,465,258	43,506,878	47,354,852	51,546,589	56,161,106	61,242,361	62,752,845	64,301,091	65,888,043	67,514,669
Expenses from Continuing Operations												
Employee Benefits & On-Costs	11,455,000	13,609,467	13,508,012	13,542,898	13,476,271	13,813,178	14,158,507	14,512,470	14,875,281	15,247,164	15,628,343	16,019,051
Borrowing Costs	2,000	26,436	938,232	2,355,771	2,784,351	2,692,897	2,595,295	2,491,130	2,379,963	2,261,322	2,134,704	1,999,573
Materials & Contracts	13,117,000	13,654,681	20,060,572	12,448,126	10,044,471	10,419,338	10,806,670	11,326,856	11,866,298	12,425,632	13,005,517	13,606,630
Depreciation & Amortisation	6,879,000	7,509,767	7,715,468	8,426,505	8,944,752	9,270,125	9,506,610	9,968,049	10,444,764	10,928,078	11,417,978	11,914,639
Impairment of receivables	55,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	908,000	1,196,327	1,182,506	1,219,164	1,250,862	1,282,134	1,314,187	1,347,042	1,380,718	1,415,235	1,450,616	1,486,882
Net Losses from the Disposal of Assets	2,329,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	34,745,000	35,996,677	43,404,790	37,992,464	36,500,707	37,477,671	38,381,268	39,645,547	40,947,024	42,277,431	43,637,158	45,026,775
Operating Result from Continuing Operations	8,993,000	4,600,198	2,060,468	5,514,414	10,854,145	14,068,918	17,779,838	21,596,814	21,805,821	22,023,660	22,250,885	22,487,894
Net Operating Result for the Year	8,993,000	4,600,198	2,060,468	5,514,414	10,854,145	14,068,918	17,779,838	21,596,814	21,805,821	22,023,660	22,250,885	22,487,894
Net Operating Result before Grants and Contributions provided for Capital Purposes	(4,401,000)	(10,412,588)	(11,442,611)	(8,407,260)	(4,543,227)	(2,945,178)	(1,020,738)	822,177	511,819	197,307	(121,126)	(443,417)

General Fund: Cash Flow

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - GENERAL FUND												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	16,295,132	17,654,556	18,290,138	19,786,677	21,478,250	23,336,501	25,379,944	26,113,100	26,765,928	27,435,076	28,120,953
User Charges & Fees	-	2,509,239	3,151,268	3,210,931	3,173,544	3,254,033	3,335,384	3,418,768	3,504,238	3,591,844	3,681,640	3,773,681
Investment & Interest Revenue Received	-	1,339,544	833,943	830,712	791,750	774,418	814,996	797,190	801,121	800,236	800,585	800,969
Grants & Contributions	-	19,677,628	23,327,803	20,317,564	23,108,005	25,531,560	28,212,374	31,174,673	31,653,136	32,444,465	33,255,576	34,086,966
Other	-	2,473,740	477,465	708,347	539,149	547,534	554,508	560,951	653,062	669,388	686,123	703,276
Payments:												
Employee Benefits & On-Costs	-	(13,943,235)	(13,508,012)	(13,544,204)	(13,478,251)	(13,809,304)	(14,154,537)	(14,508,400)	(14,871,110)	(15,242,888)	(15,623,960)	(16,014,559)
Materials & Contracts	-	(12,176,465)	(18,387,285)	(14,430,959)	(10,664,968)	(10,312,508)	(10,696,359)	(11,181,541)	(11,715,713)	(12,269,606)	(12,843,870)	(13,439,180)
Borrowing Costs	-	(26,288)	(896,551)	(2,334,318)	(2,786,355)	(2,695,036)	(2,597,578)	(2,493,567)	(2,382,563)	(2,264,097)	(2,137,665)	(2,002,734)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(855,928)	(862,429)	(1,602,736)	(1,374,793)	(1,244,815)	(1,275,778)	(1,301,408)	(1,333,626)	(1,366,640)	(1,400,472)	(1,435,142)
Net Cash provided (or used in) Operating Activities	-	15,293,366	11,790,758	11,445,476	19,094,759	23,524,132	27,529,510	31,846,610	32,421,645	33,128,630	33,853,032	34,594,230
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	4,988,009	6,284,754	1,024,045	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Infrastructure, Property, Plant & Equipment	-	(23,529,341)	(46,541,219)	(27,269,409)	(12,375,469)	(12,684,855)	(25,001,977)	(25,627,026)	(26,267,702)	(26,924,394)	(27,597,504)	(28,287,442)
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(18,541,333)	(40,016,465)	(26,005,364)	(12,135,469)	(12,444,855)	(24,761,977)	(25,387,026)	(26,027,702)	(26,684,394)	(27,357,504)	(28,047,442)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	100,000	28,287,673	15,207,549	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	(647,661)	(1,360,282)	(1,451,736)	(1,549,338)	(1,653,502)	(1,764,670)	(1,883,311)	(2,009,929)	(2,145,059)
Repayment of lease liabilities (principal repayments)	-	(119,034)	(61,966)	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(19,034)	28,225,707	14,559,888	(1,360,282)	(1,451,736)	(1,549,338)	(1,653,502)	(1,764,670)	(1,883,311)	(2,009,929)	(2,145,059)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(3,267,000)	-	-	5,599,008	9,627,541	1,218,196	4,806,081	4,629,274	4,560,924	4,485,599	4,401,729
plus: Cash & Cash Equivalents - beginning of year	-	3,767,000	500,000	500,000	500,000	6,099,008	15,726,549	16,944,745	21,750,826	26,380,100	30,941,024	35,426,623
Cash & Cash Equivalents - end of the year	-	500,000	500,000	500,000	6,099,008	15,726,549	16,944,745	21,750,826	26,380,100	30,941,024	35,426,623	39,828,352
Cash & Cash Equivalents - end of the year	-	500,000	500,000	500,000	6,099,008	15,726,549	16,944,745	21,750,826	26,380,100	30,941,024	35,426,623	39,828,352
Investments - end of the year	17,447,000	12,458,991	6,174,238	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192
Cash, Cash Equivalents & Investments - end of the year	17,447,000	12,958,991	6,674,238	5,650,192	11,249,200	20,876,742	22,094,937	26,901,019	31,530,292	36,091,217	40,576,815	44,978,544
Representing:												
- External Restrictions	14,768,000	15,078,545	15,403,065	15,742,187	16,096,571	16,466,902	16,853,897	17,258,307	17,680,916	18,122,543	18,584,042	19,066,309
- Internal Restrictions	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000	6,357,000
- Unrestricted	(3,678,000)	(8,476,554)	(15,085,827)	(16,448,995)	(11,204,370)	(1,947,160)	(1,115,960)	3,285,711	7,492,376	11,611,674	15,635,773	19,555,235
	17,447,000	12,958,991	6,674,238	5,650,192	11,249,200	20,876,742	22,094,937	26,901,019	31,530,292	36,091,217	40,576,815	44,978,544

General Fund: Balance Sheet

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - GENERAL FUND	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	3,767,000	500,000	500,000	500,000	6,099,008	15,726,549	16,944,745	21,750,826	26,380,100	30,941,024	35,426,623	39,828,352
Investments	17,447,000	12,458,991	6,174,238	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192	5,150,192
Receivables	6,851,000	3,911,160	4,440,194	4,260,124	4,585,524	4,950,969	5,305,198	5,709,581	5,870,166	6,035,104	6,203,247	6,374,649
Inventories	119,000	217,704	319,837	198,468	160,145	166,122	172,297	180,591	189,191	198,109	207,354	216,938
Contract assets and contract cost assets	2,565,000	2,565,000	2,565,000	2,565,000	2,565,000	2,565,000	2,565,000	2,565,000	2,565,000	2,565,000	2,565,000	2,565,000
Other	644,000	348,315	498,235	320,552	264,920	274,446	284,282	297,253	310,695	324,623	339,054	354,003
Total Current Assets	31,393,000	20,001,171	14,497,503	12,994,336	18,824,790	28,833,278	30,421,715	35,653,443	40,465,345	45,214,053	49,891,471	54,489,134
Non-Current Assets												
Infrastructure, Property, Plant & Equipment	430,108,000	446,377,186	493,924,844	521,446,140	533,567,297	545,682,446	569,907,474	594,327,540	618,940,762	643,754,219	668,775,302	684,908,106
Investment Property	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000	6,688,000
Right of use assets	181,000	57,518	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	436,977,000	453,122,704	500,612,844	528,134,140	540,255,297	552,370,446	576,595,474	601,015,540	625,628,762	650,442,219	675,463,302	691,596,106
TOTAL ASSETS	468,370,000	473,123,876	515,110,347	541,128,476	559,080,087	581,203,725	607,017,189	636,668,984	666,094,107	695,656,273	725,354,773	746,085,240
LIABILITIES												
Current Liabilities												
Payables	6,502,000	7,733,114	10,067,722	7,436,878	6,635,581	6,841,608	7,057,102	7,324,916	7,562,953	7,809,086	8,063,567	8,326,655
Contract liabilities	4,273,000	2,982,467	3,443,767	3,100,046	3,428,651	3,788,659	4,186,468	4,626,048	4,741,699	4,860,241	4,981,747	5,106,291
Lease liabilities	119,000	61,966	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	421,734	1,360,282	1,451,736	1,549,338	1,653,502	1,764,670	1,883,311	2,009,929	2,145,059	2,289,275
Employee benefit provisions	2,651,000	2,647,148	2,647,148	2,647,148	2,647,148	2,647,148	2,647,148	2,647,148	2,647,148	2,647,148	2,647,148	2,647,148
Other provisions	940,000	700,878	700,878	700,878	700,878	700,878	700,878	700,878	700,878	700,878	700,878	700,878
Total Current Liabilities	14,485,000	14,125,573	17,281,249	15,245,231	14,863,993	15,527,631	16,245,098	17,063,659	17,535,988	18,027,281	18,538,399	19,070,246
Non-Current Liabilities												
Lease liabilities	62,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	100,000	27,965,939	41,587,280	40,135,544	38,586,206	36,932,704	35,168,035	33,284,724	31,274,795	29,129,736	26,840,461
Employee benefit provisions	121,000	124,852	124,852	124,852	124,852	124,852	124,852	124,852	124,852	124,852	124,852	124,852
Other provisions	602,000	841,122	841,122	841,122	841,122	841,122	841,122	841,122	841,122	841,122	841,122	841,122
Total Non-Current Liabilities	785,000	1,065,974	28,931,913	42,553,254	41,101,518	39,552,180	37,898,678	36,134,009	34,250,698	32,240,769	30,095,710	27,806,435
TOTAL LIABILITIES	15,270,000	15,191,548	46,213,162	57,798,486	55,965,511	55,079,811	54,143,777	53,197,669	51,786,686	50,268,051	48,634,110	46,876,682
Net Assets	453,100,000	457,932,328	468,897,185	483,329,990	503,114,575	526,123,913	552,873,412	583,471,315	614,307,420	645,388,222	676,720,664	699,208,558
EQUITY												
Retained Earnings	226,158,000	230,884,328	232,944,796	238,459,210	249,313,355	263,382,273	281,162,111	302,758,925	324,564,746	346,588,405	368,839,290	391,327,185
Revaluation Reserves	226,942,000	226,942,000	235,846,389	244,764,780	253,695,220	262,635,640	271,605,301	280,606,391	289,636,675	298,693,816	307,775,373	307,775,373
Council Equity Interest	453,100,000	457,826,328	468,791,184	483,223,990	503,008,575	526,017,913	552,767,412	583,365,315	614,201,420	645,282,222	676,614,664	699,102,558
Total Equity	453,100,000	457,826,328	468,791,184	483,223,990	503,008,575	526,017,913	552,767,412	583,365,315	614,201,420	645,282,222	676,614,664	699,102,558

Water Fund: Income Statement

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - WATER FUND												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	1,938,000	2,105,895	2,052,000	2,115,612	2,170,618	2,224,883	2,280,505	2,337,518	2,395,956	2,455,855	2,517,251	2,580,183
User Charges & Fees	2,240,000	2,554,060	2,565,992	2,645,538	2,714,322	2,782,180	2,851,734	2,923,028	2,996,103	3,071,006	3,147,781	3,226,476
Other Revenues	-	90	200	206	212	217	222	228	234	239	245	251
Grants & Contributions provided for Operating Purposes	-	40,279	700,000	721,700	740,464	758,976	777,950	797,399	817,334	837,767	858,711	880,179
Grants & Contributions provided for Capital Purposes	3,065,000	976,392	865,876	892,718	915,929	938,827	962,298	986,355	1,011,014	1,036,289	1,062,196	1,088,751
Interest & Investment Revenue	214,000	122,093	120,500	120,500	120,500	120,500	120,500	120,500	120,500	120,500	120,500	120,500
Other Income:												
Other Income	12,000	12,167	12,000	12,372	12,694	13,011	13,336	13,670	14,011	14,362	14,721	15,089
Total Income from Continuing Operations	7,469,000	5,810,976	6,316,568	6,508,646	6,674,738	6,838,594	7,006,546	7,178,697	7,355,152	7,536,018	7,721,406	7,911,429
Expenses from Continuing Operations												
Employee Benefits & On-Costs	1,189,000	904,774	904,773	940,804	970,910	995,183	1,020,062	1,045,564	1,071,703	1,098,496	1,125,958	1,154,107
Borrowing Costs	516,000	479,883	456,396	431,985	410,748	383,137	356,628	332,481	313,361	294,763	347,399	309,568
Materials & Contracts	1,056,000	1,291,639	2,294,732	2,399,889	2,475,260	2,550,454	2,627,860	2,707,542	2,789,566	2,874,000	2,960,911	3,050,371
Depreciation & Amortisation	1,477,000	1,209,775	1,257,848	1,297,216	1,312,230	1,327,635	1,343,424	1,359,609	1,376,198	1,393,202	1,410,631	1,428,495
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	15,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	4,253,000	3,886,071	4,913,749	5,069,894	5,169,148	5,256,408	5,347,974	5,445,196	5,550,828	5,660,460	5,844,898	5,942,541
Operating Result from Continuing Operations	3,216,000	1,924,905	1,402,819	1,438,752	1,505,590	1,582,185	1,658,572	1,733,501	1,804,324	1,875,559	1,876,508	1,968,888
Net Operating Result for the Year	3,216,000	1,924,905	1,402,819	1,438,752	1,505,590	1,582,185	1,658,572	1,733,501	1,804,324	1,875,559	1,876,508	1,968,888
Net Operating Result before Grants and Contributions provided for Capital Purposes	151,000	948,513	536,943	546,034	589,661	643,359	696,274	747,146	793,310	839,269	814,312	880,137

Water Fund: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2034 CASH FLOW STATEMENT - WATER FUND												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,086,292	2,048,637	2,119,581	2,174,050	2,228,269	2,283,976	2,341,075	2,399,602	2,459,592	2,521,082	2,584,109
User Charges & Fees	-	2,616,973	2,561,750	2,617,256	2,689,866	2,758,053	2,827,004	2,897,680	2,970,122	3,044,375	3,120,484	3,198,496
Investment & Interest Revenue Received	-	122,093	120,500	120,500	120,500	120,500	120,500	120,500	120,500	120,500	120,500	120,500
Grants & Contributions	-	1,017,664	1,566,412	1,614,465	1,656,434	1,697,843	1,740,289	1,783,796	1,828,391	1,874,101	1,920,954	1,968,977
Other	-	(56,743)	12,200	12,578	12,905	13,228	13,559	13,898	14,245	14,601	14,966	15,340
Payments:												
Employee Benefits & On-Costs	-	(904,774)	(904,773)	(940,804)	(970,910)	(995,183)	(1,020,062)	(1,045,564)	(1,071,703)	(1,098,496)	(1,125,958)	(1,154,107)
Materials & Contracts	-	(1,291,639)	(2,294,732)	(2,399,889)	(2,475,260)	(2,550,454)	(2,627,860)	(2,707,542)	(2,789,566)	(2,874,000)	(2,960,911)	(3,050,371)
Borrowing Costs	-	(383,463)	(465,108)	(441,048)	(420,116)	(392,903)	(366,776)	(337,497)	(318,652)	(300,322)	(281,986)	(264,411)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	3,206,404	2,644,886	2,702,639	2,787,468	2,879,353	2,970,630	3,066,345	3,152,938	3,240,352	3,259,131	3,367,533
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Infrastructure, Property, Plant & Equipment	-	(2,557,614)	(3,402,000)	(1,297,462)	(1,331,196)	(1,364,476)	(1,398,588)	(1,433,553)	(1,469,391)	(1,506,126)	(1,543,779)	(1,582,374)
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(2,557,614)	(3,402,000)	(1,297,462)	(1,331,196)	(1,364,476)	(1,398,588)	(1,433,553)	(1,469,391)	(1,506,126)	(1,543,779)	(1,582,374)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	5,243,890	-
Payments:												
Repayment of Borrowings & Advances	-	(582,443)	(605,095)	(629,505)	(650,743)	(678,354)	(704,863)	(734,423)	(767,543)	(806,141)	(850,510)	(898,881)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(582,443)	(605,095)	(629,505)	(650,743)	(678,354)	(704,863)	(734,423)	(767,543)	(806,141)	(850,510)	(898,881)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	66,347	(1,362,208)	775,672	805,529	836,524	867,180	1,284,370	1,316,004	1,348,085	1,396,733	1,379,279
plus: Cash & Cash Equivalents - beginning of year	-	2,884,000	2,950,347	1,588,138	2,363,810	3,169,339	4,005,863	4,873,043	6,157,413	7,473,416	8,821,501	10,218,234
Cash & Cash Equivalents - end of the year	-	2,950,347	1,588,138	2,363,810	3,169,339	4,005,863	4,873,043	6,157,413	7,473,416	8,821,501	10,218,234	11,597,513
Cash & Cash Equivalents - end of the year	-	2,950,347	1,588,138	2,363,810	3,169,339	4,005,863	4,873,043	6,157,413	7,473,416	8,821,501	10,218,234	11,597,513
Investments - end of the year	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000
Cash, Cash Equivalents & Investments - end of the year	5,369,000	8,319,347	6,957,138	7,732,810	8,538,339	9,374,863	10,242,043	11,526,413	12,842,416	14,190,501	15,587,234	16,966,513
Representing:												
- External Restrictions	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	-	2,950,347	1,588,138	2,363,810	3,169,339	4,005,863	4,873,043	6,157,413	7,473,416	8,821,501	10,218,234	11,597,513
	5,369,000	8,319,347	6,957,138	7,732,810	8,538,339	9,374,863	10,242,043	11,526,413	12,842,416	14,190,501	15,587,234	16,966,513

Water Fund: Balance Sheet

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - WATER FUND												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,884,000	2,950,347	1,588,138	2,363,810	3,169,339	4,005,863	4,873,043	6,157,413	7,473,416	8,821,501	10,218,234	11,597,513
Investments	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000	5,369,000
Receivables	971,000	908,087	912,329	940,611	965,067	989,194	1,013,924	1,039,272	1,065,253	1,091,885	1,119,182	1,147,161
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	9,263,000	9,266,433	7,908,467	8,712,421	9,542,406	10,403,057	11,294,966	12,604,684	13,946,670	15,321,386	16,745,416	18,152,674
Non-Current Assets												
Infrastructure, Property, Plant & Equipment	72,854,000	74,201,839	76,345,991	76,346,237	76,365,203	76,402,045	76,457,208	76,531,152	76,624,346	76,737,270	76,870,419	77,024,297
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	72,854,000	74,201,839	76,345,991	76,346,237	76,365,203	76,402,045	76,457,208	76,531,152	76,624,346	76,737,270	76,870,419	77,024,297
TOTAL ASSETS	82,117,000	83,468,272	84,254,459	85,058,659	85,907,610	86,805,102	87,752,174	89,135,836	90,571,015	92,058,656	93,615,835	95,176,972
LIABILITIES												
Current Liabilities												
Payables	193,000	269,817	257,743	252,649	246,712	240,332	233,655	232,196	230,551	228,729	227,972	226,056
Contract liabilities	-	993	1,529	1,577	1,618	1,658	1,699	1,742	1,785	1,830	1,876	1,923
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	582,000	605,095	629,505	650,743	678,354	704,863	348,423	367,543	386,141	5,243,890	405,881	433,188
Employee benefit provisions	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	999,000	1,099,905	1,112,777	1,128,969	1,150,683	1,170,853	807,777	825,481	842,477	5,698,449	859,729	885,167
Non-Current Liabilities												
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	9,615,000	9,009,462	8,379,957	7,729,214	7,050,860	6,345,997	5,997,574	5,630,031	5,243,890	-	4,519,390	4,086,202
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	9,615,000	9,009,462	8,379,957	7,729,214	7,050,860	6,345,997	5,997,574	5,630,031	5,243,890	-	4,519,390	4,086,202
TOTAL LIABILITIES	10,614,000	10,109,367	9,492,734	8,858,183	8,201,543	7,516,850	6,805,351	6,455,512	6,086,367	5,698,449	5,379,119	4,971,369
Net Assets	71,503,000	73,358,906	74,761,724	76,200,476	77,706,066	79,288,251	80,946,823	82,680,324	84,484,649	86,360,207	88,236,716	90,205,603
EQUITY												
Retained Earnings	44,552,000	46,476,905	47,879,724	49,318,476	50,824,066	52,406,251	54,064,823	55,798,324	57,602,648	59,478,207	61,354,715	63,323,603
Revaluation Reserves	26,951,000	26,951,000	26,951,000	26,951,000	26,951,000	26,951,000	26,951,000	26,951,000	26,951,000	26,951,000	26,951,000	26,951,000
Council Equity Interest	71,503,000	73,427,905	74,830,724	76,269,476	77,775,066	79,357,251	81,015,823	82,749,324	84,553,648	86,429,207	88,305,715	90,274,603
Total Equity	71,503,000	73,427,905	74,830,724	76,269,476	77,775,066	79,357,251	81,015,823	82,749,324	84,553,648	86,429,207	88,305,715	90,274,603

Sewer Fund: Income Statement

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
INCOME STATEMENT - SEWER FUND												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,496,000	2,715,837	2,684,400	2,767,616	2,839,574	2,910,564	2,983,328	3,057,911	3,134,359	3,212,718	3,293,036	3,375,362
User Charges & Fees	57,000	63,744	141,800	146,196	149,997	153,747	157,590	161,530	165,568	169,708	173,950	178,299
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	1,225,000	423,686	12,000	12,372	12,694	13,011	13,336	13,670	14,011	14,362	14,721	15,089
Interest & Investment Revenue	166,000	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Other Income:												
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	3,944,000	3,203,267	2,898,200	2,986,184	3,062,265	3,137,322	3,214,255	3,293,111	3,373,939	3,456,787	3,541,707	3,628,750
Expenses from Continuing Operations												
Employee Benefits & On-Costs	206,000	472,923	472,923	490,618	506,318	518,976	531,950	545,249	558,880	572,852	587,174	601,853
Borrowing Costs	175,000	167,160	154,882	143,770	131,711	120,630	105,280	92,230	79,157	65,178	50,562	35,216
Materials & Contracts	721,000	643,156	963,142	957,850	991,374	1,025,003	1,059,694	1,095,478	1,132,390	1,170,462	1,209,730	1,250,231
Depreciation & Amortisation	785,000	780,741	820,455	853,752	865,302	877,153	889,300	901,750	914,512	927,593	941,001	954,745
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,887,000	2,063,980	2,411,403	2,445,989	2,494,705	2,541,762	2,586,224	2,634,708	2,684,939	2,736,086	2,788,467	2,842,044
Operating Result from Continuing Operations	2,057,000	1,139,287	486,797	540,195	567,560	595,559	628,031	658,403	688,999	720,701	753,240	786,706
Net Operating Result for the Year	2,057,000	1,139,287	486,797	540,195	567,560	595,559	628,031	658,403	688,999	720,701	753,240	786,706
Net Operating Result before Grants and Contributions provided for Capital Purposes	832,000	715,601	474,797	527,823	554,866	582,548	614,694	644,733	674,988	706,340	738,519	771,617

Sewer Fund: Cash Flow

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - SEWER FUND												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,715,837	2,684,400	2,767,616	2,839,574	2,910,564	2,983,328	3,057,911	3,134,359	3,212,718	3,293,036	3,375,362
User Charges & Fees	-	90,400	129,133	145,482	149,380	153,138	156,967	160,891	164,913	169,036	173,262	177,593
Investment & Interest Revenue Received	-	-	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Grants & Contributions	-	423,686	12,000	12,372	12,694	13,011	13,336	13,670	14,011	14,362	14,721	15,089
Other	-	(37,000)	-	-	-	-	-	-	-	-	-	-
Payments:												
Employee Benefits & On-Costs	-	(472,923)	(472,923)	(490,618)	(506,318)	(518,976)	(531,950)	(545,249)	(558,880)	(572,852)	(587,174)	(601,853)
Materials & Contracts	-	(643,156)	(963,142)	(957,850)	(991,374)	(1,025,003)	(1,059,694)	(1,095,478)	(1,132,390)	(1,170,462)	(1,209,730)	(1,250,231)
Borrowing Costs	-	(169,639)	(157,383)	(146,380)	(134,439)	(123,468)	(108,268)	(94,900)	(81,955)	(68,114)	(53,641)	(38,446)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	445	127	5	20	18	19	20	20	21	21	22
Net Cash provided (or used in) Operating Activities	-	1,907,649	1,292,212	1,390,628	1,429,536	1,469,285	1,513,738	1,556,864	1,600,078	1,644,708	1,690,495	1,737,537
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,834,759)	(2,485,000)	(862,035)	(884,448)	(906,559)	(929,223)	(952,454)	(976,265)	(1,000,672)	(1,025,688)	(1,051,331)
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(1,834,759)	(2,485,000)	(862,035)	(884,448)	(906,559)	(929,223)	(952,454)	(976,265)	(1,000,672)	(1,025,688)	(1,051,331)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(241,823)	(254,298)	(265,411)	(277,470)	(288,550)	(303,900)	(271,507)	(284,580)	(298,559)	(313,176)	(328,522)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(241,823)	(254,298)	(265,411)	(277,470)	(288,550)	(303,900)	(271,507)	(284,580)	(298,559)	(313,176)	(328,522)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(168,932)	(1,447,086)	263,183	267,619	274,176	280,614	332,903	339,233	345,477	351,631	357,684
plus: Cash & Cash Equivalents - beginning of year	-	4,682,000	4,513,068	3,065,982	3,329,164	3,596,783	3,870,959	4,151,573	4,484,476	4,823,709	5,169,187	5,520,817
Cash & Cash Equivalents - end of the year	-	4,513,068	3,065,982	3,329,164	3,596,783	3,870,959	4,151,573	4,484,476	4,823,709	5,169,187	5,520,817	5,878,502
Cash & Cash Equivalents - end of the year	-	4,513,068	3,065,982	3,329,164	3,596,783	3,870,959	4,151,573	4,484,476	4,823,709	5,169,187	5,520,817	5,878,502
Investments - end of the year	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000
Cash, Cash Equivalents & Investments - end of the year	2,284,000	6,797,068	5,349,982	5,613,164	5,880,783	6,154,959	6,435,573	6,768,476	7,107,709	7,453,187	7,804,817	8,162,502
Representing:												
- External Restrictions	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	-	4,513,068	3,065,982	3,329,164	3,596,783	3,870,959	4,151,573	4,484,476	4,823,709	5,169,187	5,520,817	5,878,502
	2,284,000	6,797,068	5,349,982	5,613,164	5,880,783	6,154,959	6,435,573	6,768,476	7,107,709	7,453,187	7,804,817	8,162,502

Sewer Fund: Balance Sheet

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2034												
BALANCE SHEET - SEWER FUND												
	Actuals	Current Year	Projected Years									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	4,682,000	4,513,068	3,065,982	3,329,164	3,596,783	3,870,959	4,151,573	4,484,476	4,823,709	5,169,187	5,520,817	5,878,502
Investments	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000	2,284,000
Receivables	37,000	10,344	23,011	23,725	24,342	24,950	25,574	26,213	26,869	27,540	28,229	28,935
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	7,003,000	6,807,412	5,372,993	5,636,889	5,905,125	6,179,909	6,461,147	6,794,690	7,134,578	7,480,727	7,833,046	8,191,436
Non-Current Assets												
Infrastructure, Property, Plant & Equipment	35,065,000	36,119,018	37,783,563	37,791,846	37,810,992	37,840,398	37,880,321	37,931,025	37,992,777	38,065,856	38,150,543	38,247,129
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	35,065,000	36,119,018	37,783,563	37,791,846	37,810,992	37,840,398	37,880,321	37,931,025	37,992,777	38,065,856	38,150,543	38,247,129
TOTAL ASSETS	42,068,000	42,926,430	43,156,556	43,428,735	43,716,117	44,020,307	44,341,468	44,725,714	45,127,355	45,546,582	45,983,589	46,438,565
LIABILITIES												
Current Liabilities												
Payables	36,000	33,966	31,593	28,988	26,279	23,461	20,492	17,841	15,063	12,149	9,091	5,882
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	242,000	254,298	265,411	277,470	288,550	303,900	271,507	284,580	298,559	313,176	328,522	344,562
Employee benefit provisions	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000	123,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	401,000	411,264	420,004	429,458	437,830	450,361	414,999	425,422	436,623	448,324	460,612	473,445
Non-Current Liabilities												
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	3,409,000	3,154,879	2,889,468	2,611,999	2,323,449	2,019,548	1,748,041	1,463,461	1,164,902	851,726	523,204	178,642
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	3,409,000	3,154,879	2,889,468	2,611,999	2,323,449	2,019,548	1,748,041	1,463,461	1,164,902	851,726	523,204	178,642
TOTAL LIABILITIES	3,810,000	3,566,143	3,309,472	3,041,457	2,761,279	2,469,909	2,163,040	1,888,883	1,601,525	1,300,050	983,816	652,087
Net Assets	38,258,000	39,360,287	39,847,084	40,387,278	40,954,838	41,550,398	42,178,429	42,836,831	43,525,830	44,246,532	44,999,772	45,786,478
EQUITY												
Retained Earnings	24,466,000	25,605,287	26,092,084	26,632,279	27,199,838	27,795,398	28,423,428	29,081,831	29,770,831	30,491,532	31,244,772	32,031,478
Revaluation Reserves	13,792,000	13,792,000	13,792,000	13,792,000	13,792,000	13,792,000	13,792,000	13,792,000	13,792,000	13,792,000	13,792,000	13,792,000
Council Equity Interest	38,258,000	39,397,287	39,884,084	40,424,279	40,991,838	41,587,398	42,215,428	42,873,831	43,562,831	44,283,532	45,036,772	45,823,478
Total Equity	38,258,000	39,397,287	39,884,084	40,424,279	40,991,838	41,587,398	42,215,428	42,873,831	43,562,831	44,283,532	45,036,772	45,823,478

Appendix A: Proposed 2024/25 Works Program

This program is subject to change following asset inspections by Council staff

Local Roads Resealing Program - RERRF Funded								
Road	From	To	Suburb	Length	Width	Area	Treatment Type	Cost (Ex GST)
Hadlow Drive	Segment 2		Gundaroo	1000	8	8000	Heavy Patch & Reseal	\$ 64,000.00
Hadlow Drive	Segment 3		Gundaroo	1000	8	8000	Heavy Patch & Reseal	\$ 64,000.00
Hadlow Drive	Segment 4		Gundaroo	1000	8	8000	Heavy Patch & Reseal	\$ 64,000.00
Hadlow Drive	Segment 7		Gundaroo	220	8	1760	Heavy Patch & Reseal	\$ 14,080.00
McKeahnie Lane	Segment 1		Gundaroo	890	7.5	6675	Heavy Patch & Reseal	\$ 53,400.00
Wallaroo Road	Segment 7 (PART)		Wallaroo	200	5.8	1160	Heavy Patch & Reseal	\$ 53,400.00
Black Range Road	Segment 2 (PART)		Yass	200	6.2	1240	Heavy Patch & Reseal	\$ 57,100.00
Bywong Street	Victoria St	Middle St	Sutton	220	6	1320	Heavy Patch & Reseal	\$ 10,560.00
Bywong Street	North St	End of seal	Sutton	180	5.8	1044	Heavy Patch & Reseal	\$ 8,352.00
Moorong Street	Victoria St	Middle St	Sutton	230	6	1380	Heavy Patch & Reseal	\$ 11,040.00
Moorong Street	Guise	Victoria	Sutton	200	5.8	1160	Heavy Patch & Reseal	\$ 9,280.00
Victoria Street (Sutton)	Moorong St	End of seal	Sutton	540	6	3240	Heavy Patch & Reseal	\$ 63,920.00
Bywong St (Sutton Rd)	Guise St	Victoria St	Sutton	220	7	1540	Heavy Patch & Reseal	\$ 12,320.00
Victoria St (Sutton Rd)	Bywong St	Camp St	Sutton	120	6.5	780	Heavy Patch & Reseal	\$ 6,240.00
Camp St (Sutton Rd)	Victoria St	Causeway	Sutton	370	8	2960	Heavy Patch & Reseal	\$ 63,680.00
Bluett Street	De Mestre St	End of seal	Yass	130	5	650	Heavy Patch & Reseal	\$ 5,200.00
De Mestre Street	Polding St	Lead St	Yass	230	10	2300	Heavy Patch & Reseal	\$ 18,400.00
Ford Street	Hope St	Pollux St	Yass	240	10	2400	Heavy Patch & Reseal	\$ 19,200.00
Hume	Pollux St	Castor St	Yass	80	12	960	Heavy Patch & Reseal	\$ 7,680.00
Hume	Castor St	Hope St	Yass	145	8	1160	Heavy Patch & Reseal	\$ 9,280.00
Hume	Hope St	Mount St	Yass	80	7	560	Heavy Patch & Reseal	\$ 4,480.00
Irvine Drive	Rossi St	Lawn Cemetery	Yass	1000	6	6000	Heavy Patch & Reseal	\$ 48,000.00
Irvine Drive	Rossi St	Lawn Cemetery	Yass	440	6	2640	Heavy Patch & Reseal	\$ 21,120.00
Lead Street	Demestre St	Pritchett St	Yass	230	15.75	3622.5	Heavy Patch & Reseal	\$ 28,980.00
Links Road	Cliff St	Weemilah St	Yass	120	6	720	Heavy Patch & Reseal	\$ 5,760.00
Maddonald Street	Brennan St	Victoria St	Yass	220	9	1980	Heavy Patch & Reseal	\$ 15,840.00
Morton Avenue	Pritchett St	Grand Junction Rd	Yass	140	8.2	1148	Heavy Patch & Reseal	\$ 9,184.00
O'Brien	Mount St	Hope St	Yass	110	8	880	Heavy Patch & Reseal	\$ 7,040.00
Polding Street	Demestre St	Pritchett St	Yass	240	7	1680	Heavy Patch & Reseal	\$ 13,440.00
Stubbs Place	McDonald Street	End of seal	Yass	120	5	600	Heavy Patch & Reseal	\$ 4,800.00
Townsend Place	Lead St to End	End of seal	Yass	130	7	910	Heavy Patch & Reseal	\$ 7,280.00
Victoria Street (Yass)	Cobham St	McDonald St	Yass	220	8	1760	Heavy Patch & Reseal	\$ 14,080.00
Weemilah	Link	Rossi St	Yass	350	7	2450	Heavy Patch & Reseal	\$ 19,600.00
Yeo Crescent	McBean Pde	Merriman Dr	Yass	400	11.5	4600	Heavy Patch & Reseal	\$ 36,800.00
Yeo Crescent	Merriman Dr	McBean Pde	Yass	90	11.5	1035	Heavy Patch & Reseal	\$ 18,975.00
							Total	\$ 870,511.00

(Continued...)

Appendix A: Proposed 2024/25 Works Program (Continued)

This program is subject to change following asset inspections by Council staff

Regional Road Reseals Program - Block Grant Funded								
Road	From	To	Suburb	Length	Width	Area	Treatment Type	Cost (Ex GST)
Gundaroo Road	Segment 2		Gundaroo	835	9.2	7682.0	Heavy Patch & Reseal	\$ 61,456.00
Gundaroo Road	Segment 3		Gundaroo	1000	9.2	9200.0	Heavy Patch & Reseal	\$ 73,600.00
Gundaroo Road	Segment 4		Gundaroo	1000	9.2	9200.0	Heavy Patch & Reseal	\$ 73,600.00
Gundaroo Road	Segment 15		Gundaroo	1000	7.2	7200.0	Heavy Patch & Reseal	\$ 57,600.00
Murrumbateman Road	Segment 25		Murrumbateman	1000	8	8000.0	Heavy Patch & Reseal	\$ 64,000.00
Sutton Road	Segment 22		Sutton	1000	8	8000.0	Heavy Patch & Reseal	\$ 64,000.00
Sutton Road	Segment 23		Sutton	715	8	5720.0	Heavy Patch & Reseal	\$ 45,760.00
							Total	\$ 440,016.00
Regional Road Heavy Patching Program - RERRF Funded								
Road	From	To	Suburb	Length	Width	Area	Treatment Type	Cost (Ex GST)
Wee Jasper Road	Various		Wee Jasper				Heavy Patching	\$ 250,000.00
							Total	\$ 250,000.00
Roads to Recovery								
Road	From	To	Suburb	Length	Width	Area	Treatment Type	Cost (Ex GST)
Yass Valley Way	Saleyards	Dog Trap Road	Yass				Heavy Patching	\$ 417,227.00
Meehan Street	Comur St	Church St	Yass				Asphalt Resurfacing	\$ 255,000.00
Lead Street	Comur St	Adele Street	Yass				Asphalt Resurfacing	\$ 185,000.00
							Total	\$ 857,227.00
Gravel Resheeting Program								
Road	From	To	Suburb	Length	Width	Area	Treatment Type	Cost (Ex GST)
Dicks Creek	Segment 7	Segment 9	Murrumbateman	2000	6	12000	Gravel Resheet	\$ 120,000.00
Yass River	Elms Road	Berrebangalo Road	Gundaroo	4000	6	24000	Gravel Resheet	\$ 240,000.00
Wargeila	Segment 15	Segment 19	Yass	4000	6	24000	Gravel Resheet	\$ 240,000.00
							Total	\$ 600,000.00