

yass valley council
the country the people



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2025-35 LONG TERM FINANCIAL PLAN

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Integrated Planning and Reporting Framework

The NSW Government requires all councils to prepare a suite of documents to satisfy the reporting outcomes with the Integrated Planning and Reporting (IP&R) Framework.

The Long Term Financial Plan (LTFP) is part of the Resourcing Strategy which along with the Assets Management Plan and Workforce Plan provide the assumptions and background to assist in the completion of Council's program of works and services.

Executive Summary

The Long Term Financial Plan (LTFP) is a financial projection that quantifies the cost of Council's services, investments and capital programs for the next ten years, given certain assumptions and estimates.

It is the mechanism where Council can test the assumptions and objectives against financial realities. It has been prepared to provide the community with the appropriate information about how Council's finances will operate over the next ten years in line with the different choices that can be made.

The LTFP is based on a set of assumptions, which generally relate to those matters which are most likely to affect the overall outcome of the LTFP. The following assumptions have been considered, discussed and used as a basis to forecast Council's long term financial position over the ten year plan.

Estimates, Assumptions and Forecasts

Council's financial strategy has been developed considering Council's current financial position and identified financial sustainability challenges where Council needs to identify and develop and implement a range of strategies to improve its financial position, whilst maintaining Council's commitment to invest in our infrastructure assets and providing services to our community in a financially prudent and sustainable way.

This strategy has been used to underpin the development of the 2025/26 budget, which forms the first year of the LTFP, and is the first step in forming the basis for Council to develop a "Financial Sustainability Roadmap" to improve its financial sustainability, and to position Council to adequately respond to future community aspirations and expectations whilst achieving and to then maintain its financial sustainability.

This LTFP excludes any provision for:

- Grant funds not yet awarded under the Commonwealth Government's Regional Precincts and Partnerships Program
- Additional revenue and expenditure associated with the 'PARKWOOD' development
- Revenues associated with a broad program of land sales, until a Property Portfolio review is undertaken.

Inflation and Indexation

The Consumer Price Index has been broadly applied throughout the LTFP to forecast the movement in both expenditure and revenues. An estimate of the Consumer Price Index over the duration of the LTFP is provided below.

Year	Consumer Price Index
2025/26	2.5%
Future Years	2.7%

Consolidated Income Statement 2025/26

Income from Continuing Operations	2025-26 Budget (Previously reported)	2025-26 Budget (For Adoption)
Rates and Annual Charges	\$23,210,366	\$24,038,021
User charges and fees	\$6,407,255	\$6,417,739
Grants and contributions provided for operating purposes	\$11,133,768	\$12,853,310
Grants and contributions provided for capital purposes	\$14,387,558	\$4,895,757
Interest and Investment Income	\$592,002	\$1,318,989
Other Revenues	\$340,283	\$463,690
Other Income	\$362,871	\$751,627
Net gain/loss from the disposal of assets	\$0	\$1,000,000
Total Income from Continuing Operations	\$56,434,103	\$51,739,133
Expenses from Continuing Operations	2025-2026 Budget (Previously reported)	2025-2026 Budget (For Adoption)
Employee benefits and on-costs	\$15,213,443	\$15,586,624
Materials and services	\$20,723,634	\$18,190,643
Depreciation, amortisation and impairment of non-financial assets	\$10,047,399	\$10,812,132
Borrowing costs	\$2,952,060	\$3,030,322
Other Expenses	\$1,002,654	\$1,066,847
Total Expenses from Continuing Operations	\$49,939,190	\$48,686,569
Operating result from Continuing Operations	\$6,494,913	\$3,052,564
Operating result before grants and Contributions for Capital Purposes	-\$7,892,645	-\$1,843,192

*For explanatory notes, refer to the Budget 2025-2026 Document.

Rating Income

Under the *Local Government Act 1993*, Council can choose to structure its rates in a number of ways. Yass Valley Council has chosen to employ the system of both base rates and minimum rates and ad valorem rating structure, and has applied three rate categories – Residential, Farmland and Business. Further detail in respect to Council's Ordinary Rates and the structure of the Ordinary Rate can be found in Council's 2025/26 Revenue Statement.

Growth within the Yass Valley from subdivisions and new land releases increases Council's rates base. Council's rating structure is reviewed regularly and is assumed to remain the same over the life of the LTFP. Council estimates, on average, and extra 100 lots are developed each year.

Rates and Annual Charges

The Rates and Annual Charges income includes the following charging categories:

- Ordinary Rates
- Water
- Sewer
- Domestic Waste
- Non Domestic Waste

Rates for 2025/26 have been increased overall by the Rate Peg (explained below) of 4.1 per cent set for Yass Valley Council by the Independent Pricing and Regulatory Tribunal|NSW (IPART).

Water and Sewer charges, which are not restricted by the Rate Peg, following review of a range of factors including consideration of cost pressures and increases outlined by IPART when setting the rate peg, these charges have been increased by 4.1 per cent for 2025/26.

Rate Peg

Since 1977, the regulation of council rates in NSW has been largely based on an approach known as 'rate pegging'. Under this approach, each year the NSW Government determines the maximum amount by which councils can increase their annual general income. Individual councils can then adjust their rates and annual charges so their general income increases up to this maximum amount, or seek a special variation to exceed the amount.

From 2011/12 the responsibility for determining the annual rate peg has been delegated to the Independent Pricing and Regulatory Tribunal|NSW (IPART). Under this framework a new Local Government Cost Index has been established by IPART and this index, less a productivity coefficient, will form the basis for the rate peg each year. This LTFP assumes that this process will continue for the life of the plan.

Rates and Annual charges for Yass Valley Council for 2025/26 are outlined in following table:

Rates and Annual charges	Actual 24-25 (YTD 31/03/25)	QBR2 24-25	Budget 2025-26	QBR2 vs Budget 2025-26	
				\$	%
Annual charge					
Annual charges levied	\$9,536,346	\$9,482,410	\$9,769,849	\$287,439	3%
Domestic waste management services	\$2,266,620	\$2,400,000	\$2,323,286	-\$76,714	-3%
Drainage	\$59,408	\$60,000	\$60,000	\$0	0%
Sewerage services	\$2,774,398	\$2,768,953	\$2,893,228	\$124,275	4%
Waste management services (non-domestic)	\$2,255,441	\$2,100,000	\$2,334,382	\$234,382	11%
Water supply services	\$2,253,354	\$2,241,057	\$2,293,839	\$52,782	2%
Less: pensioner rebates (mandatory)	-\$72,875	-\$87,600	-\$134,886	-\$47,286	54%
Pensioner rate subsidies received	\$0	\$48,000	\$73,557	\$25,557	53%
Domestic waste management	\$0	\$24,000	\$24,000	\$0	0%
Sewerage	\$0	\$24,000	\$22,328	-\$1,672	-7%
Water	\$0	\$0	\$27,229	\$27,229	-
Total Annual charge	\$9,536,346	\$9,530,410	\$9,843,406	\$312,996	3%
Ordinary Rates					
Rates levied to ratepayers	\$13,436,213	\$13,324,951	\$14,123,810	\$798,859	6%
Business	\$1,051,852	\$1,049,049	\$1,105,496	\$56,447	5%
Farmland	\$4,893,960	\$4,892,612	\$5,143,552	\$250,939	5%
Residential	\$7,682,315	\$7,662,360	\$8,076,069	\$413,708	5%
Less: pensioner rebates (mandatory)	-\$191,913	-\$279,070	-\$201,306	\$77,764	-28%
Pensioner rate subsidies received	\$0	\$73,990	\$70,804	-\$3,186	-4%
Financial Management - Pensioner Subsidy	\$0	\$73,990	\$70,804	-\$3,186	-4%
Total Ordinary Rates	\$13,436,213	\$13,398,941	\$14,194,614	\$795,673	6%
Total Rates & Annual Charges	\$22,972,560	\$22,929,352	\$24,038,021	\$1,108,669	5%

User Charges and Fees

Yass Valley Council is a multi-disciplinary organisation that provides a range of services to the community and this category of income provides approximately 12 per cent of Council's revenue. User fees and charges income includes Statutory Charges and User Fees and Charges including those for commercial activities but excludes Domestic Waste Charges.

The schedule of "Fees and Charges" is included in the 2025/26 Revenue Statement. The majority of Council's Fees and Charges which are not determined by legislation have increased by a minimum of 2.5%. This is the January 2024 to January 2025 consumer price index (CPI). Where non-legislative fees and charges have increased higher than the CPI a market based review has been undertaken.

Statutory Fees charged by Council are subject to the direction through regulation and other State Government Controls. Council does not set these fees and does not have the power to vary the fee once set. Examples of statutory fees include development and planning applications.

Interest and Investment

Council is anticipating current investment rates to reduce during the 2025/26 Financial Year. Council will review its investment revenues during the required quarterly budget reviews throughout 2025/26 to assess any movement that may occur as a result of decisions made by the Reserve Bank of Australia and investing institutions.

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, Rural Fire Service (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), Regional Emergency Road Repair Fund (RERRF), and the Roads Block Grant.

The majority of community activities over the last 12 months have only been possible due to grant funding. Community activities have been so well received by the Yass Valley residents, that they are now considered a standard item when developing the budget. Council is reviewing its financial position to contain operating expenditure within operating revenue as such all community activities (except for those where Council provide in-kind support, such as ANZAC day) will only proceed if grant funding is secured. Council will continue to source grant funding to enable it to provide a variety of fun, educational, artistic, and mental health wellbeing programs for all ages.

Employee Benefits and On-Costs

Employee costs are one of Council's biggest areas of expenditure each year, representing 33 per cent of councils operating expenditure in 2025/26. Forward projections of annual salary increases have been modelled at 3 per cent from 2025/26.

In accordance with the State (NSW) Award, the 2025/26 budget figure for Employee Benefits and On-Costs includes:

- 3.0% wage increase from 1 July 2025; and
- Superannuation increases to from 11.5% to 12% from 1 July 2025.

Council's employee benefits and on-costs includes an assumption that staff will take four weeks annual leave each year. Council's leave entitlement liabilities are actively managed.

Superannuation

Superannuation contributions are within Statutory requirements. The Superannuation Guarantee Charge (SGC) is 12 per cent from 1 July 2025.

Materials and Services

Expenditure on all expenditure items have been increased by the CPI along with an assessment for major expenditure items, considering contract requirements and estimated activity.

Depreciation

Depreciation has been included in the LTFP based on the estimated remaining lives of existing assets. Council's assets are re-valued in accordance with Australian Accounting Standards and the NSW Local Government Code of Accounting Practice and Reporting Guidelines. Depreciation is calculated on these revised values and adjusted for any new/disposed assets during the periods between revaluation cycles.

Asset Management

Council on behalf of the Yass Valley Community, manages a large portfolio of community assets required to deliver a wide range of services to the community. These assets represent a large part of the Council budget and require close management to ensure they are maintained, renewed, and upgraded in an affordable manner that delivers the agreed level of service to the community.

There is a strategic approach to the management of Council's assets, outlined in Council's Asset Management Strategy.

Borrowing Costs

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

Council has four loans with a balance of \$12.38M as at 31 March 2025. These loans 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 2024/25 Financial Year, to 31 March 2025 Council had drawn down \$15.1M of this loan. Council is expecting to drawdown approximately \$30M to the end of June 2025 with the \$20M balance to be progressively drawn as the project is projected for completion in mid-2026.

The below table is from Council's Investment Report presented at the April 2025 Ordinary Council meeting.

General Loan	Principal as at	Interest rate	Comment
*Sewer - CBA Loan for Sewer Infrastructure	3,037,425.35	4.82%	20 years, repaid in 2035/36
*Water - NAB Westpac Dam Wall	7,634,879.13	5.36%	20 years amortisation, 10 years term Aug 2032
*Water - Yass to Murrumbateman water supply (Tcorp)	1,106,321.67	2.55%	10 years, full repaid in 2029
*Water main and pump station upgrades (Tcorp)	604,485.04	2.55%	10 years, full repaid in 2029
Crago Mill funding facility (Westpac)	15,100,000.00	6.52%	20 years, full repaid 2043 - Variable rate (2.17%+BBSR)
Total balance as at 31/03/2025	27,483,111.19		

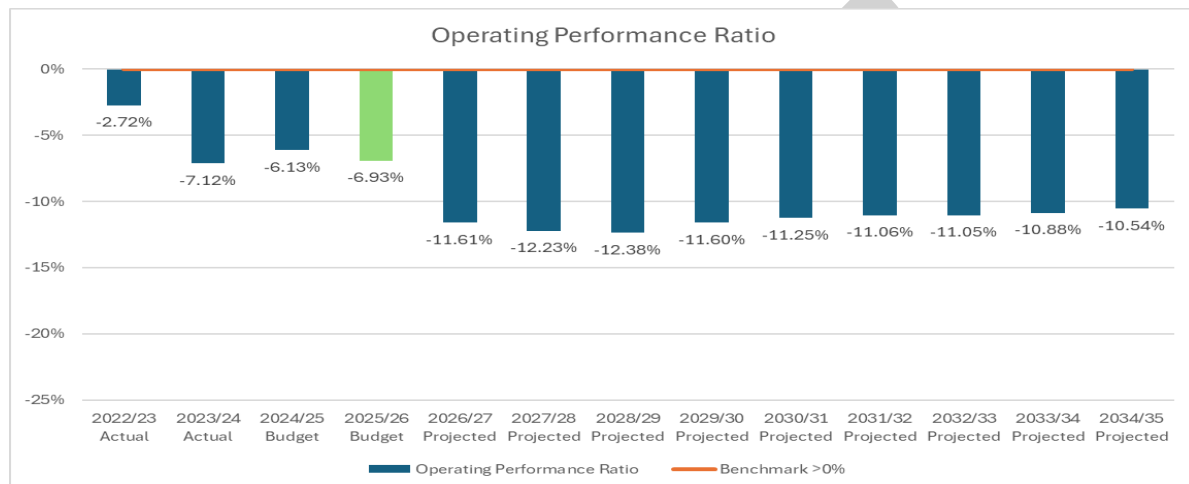
*Interest Rates are fixed

Monitoring our Financial Performance

Key Performance Indicators

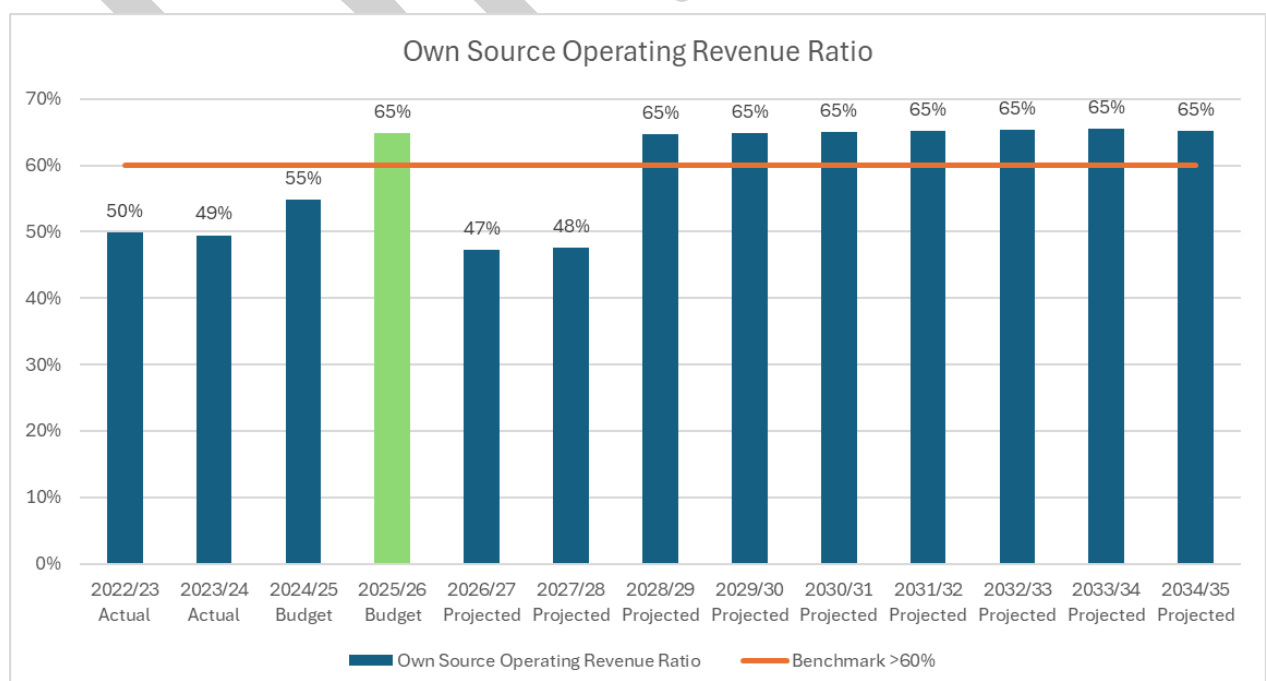
Operating Performance Ratio

The operating performance ratio measures how well Council contains its expenditure within its operating revenue. The benchmark set by OLG is greater than zero per cent. Council does not meet this benchmark for the 2025/26.



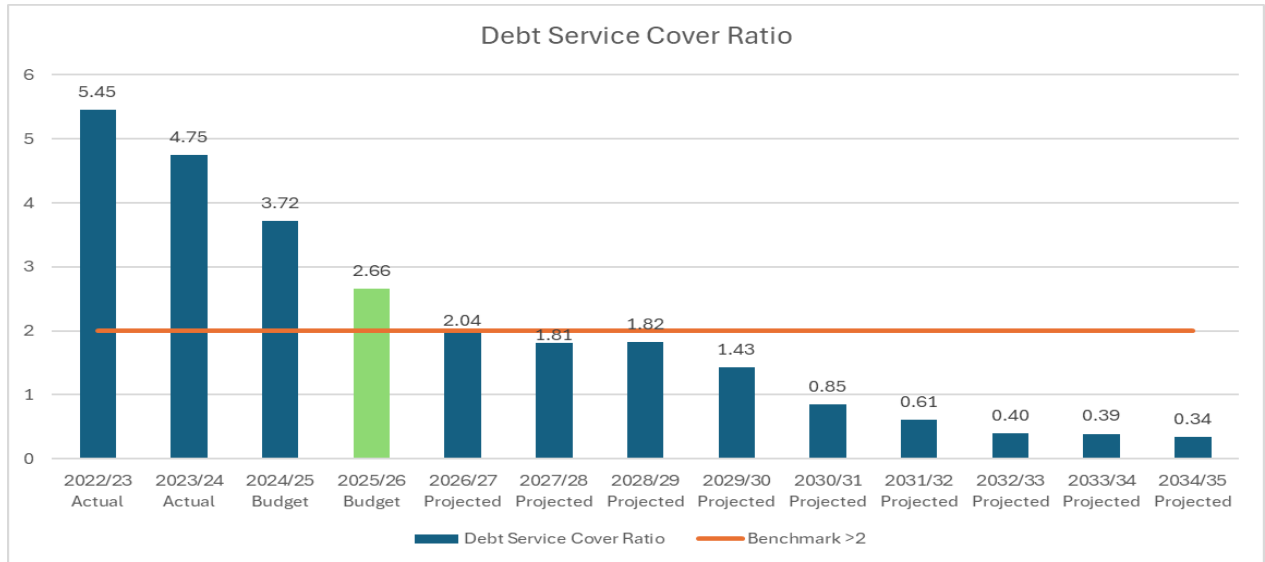
Own Source Revenue

The own source revenue ratio measures Council's fiscal flexibility and the degree to which it relies on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent. Council meets this benchmark for the 2025/26 budget year.



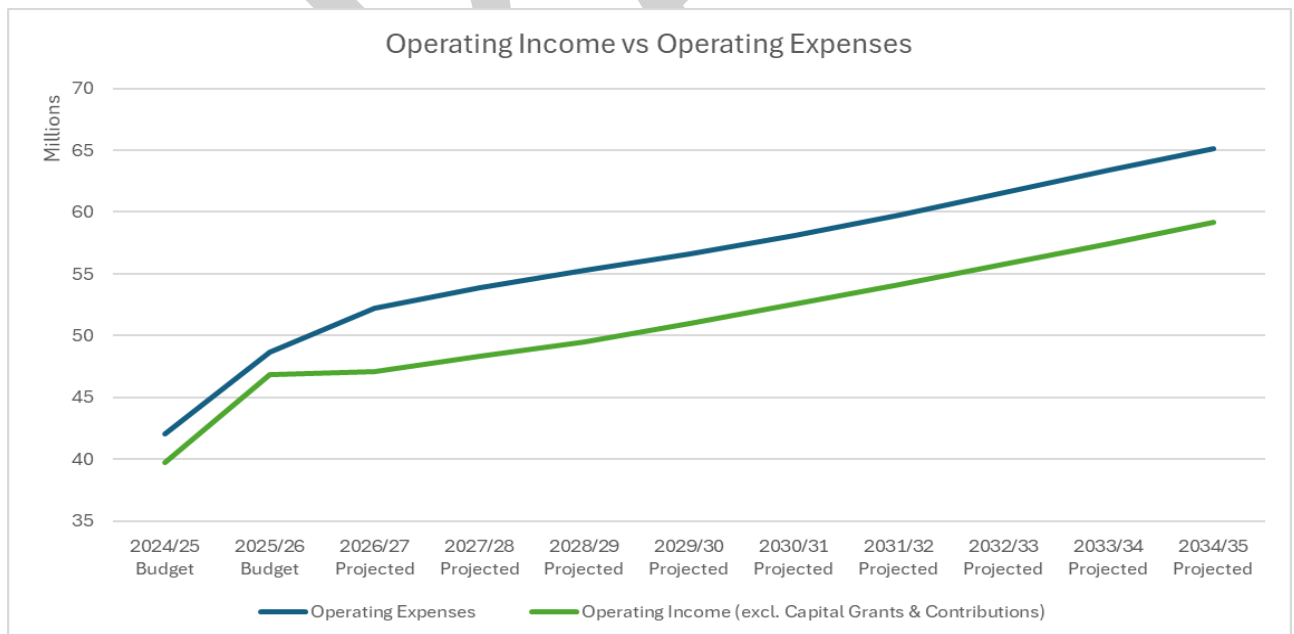
Debt Service Ratio

The purpose of this ratio is to measure the availability of operating cash to service debt including interest and principal repayment. Council is above the benchmark for the 2025/26 budget year.



Long Term Operating Result

Over the 10 year long term financial plan, Council can't maintain its Operating Income to its Operating Expenditure, showing that Council will not be financial sustainable in the long term.



Financial Sustainability

A financially sustainable Council is one that, over the long - term, will generate sufficient funds to provide the level and scope of services and infrastructure agreed with its community through the Integrated Planning and Reporting process, whilst demonstrating capacity to maintain financial capital and infrastructure capital over the short and long term.

Financial sustainability is a key area of focus for Council, outlined in the Community Strategic Plan and Delivery Program. The position and projections outlined in the “2025-35 Long Term Financial Plan” whilst an improvement to the “2024-34 Long Term Financial Plan” remains unsustainable.

Council will work towards achieving its goal of being financial sustainable and look at all ‘levers’ to improve its financial position and increase sustainability. Acknowledging the level of urgency, significant work needs to be undertaken in a measured and well-planned way, through the development, and implementation, of a ‘Financial Sustainability Roadmap’. This roadmap identifies steps Council will take to progressively reduce its deficits and achieving a balanced budget and strengthening Council’s balance sheet position in the short and long term.

Measures currently identified for inclusion in the roadmap:

- Identify business improvement opportunities and areas to undertake service reviews across all functions of Council with a focus on:
 - efficiencies and cost containment/reductions
 - productivity improvements
 - service delivery
- Review Council’s Own Source Revenue streams and identify opportunities for improvement.
- Dedicated effort to achieving improvements in systems, processes, capacity, and capability in the application of Councils governance and financial management.
- Review and improve Council’s Asset Management and Procurement systems to ensure prudent decision making and decreased risk.
- Undertake a review of income and expenditure cost allocation across all funds, such as, but not limited to:
 - Water, Sewer and Domestic Waste Funds.
 - Develop and implement a cost attribution methodology.
 - Pricing of Water, Sewer, and Domestic Waste to ensure revenue meets expenditure requirements.
- Undertake a Property Portfolio Review – identifying core land and building assets, recommend strategies for saleability of existing assets to maximise return to Council along with an investment strategy to obtain/maintain existing assets for future benefit of Council and the Community.
- Develop a detailed Special Rate Variation report, which considers community engagement outcomes, that provides options including potential rate rises and/or service reduction, is reported to Council.
- Continued advocacy to State and Federal Governments for additional operational and capital grant funding. We will also continue to advocate to all levels of government for improved and increased funding for the local government sector to lessen the burden on the community.

Councillor Remuneration

The Local Government Remuneration Tribunal (the Tribunal) determines the increase to Mayoral and Councillor annual fees. The Determination for the 2025/26 financial year as time of writing has not yet been released. Any increase will be considered and presented to Council for a decision for adoption.

Section 356 Financial Assistance Grants

Council has not yet to called for applications from community groups or individual applications for Financial Assistance grants for 2025/26 in accordance with Council's Financial Assistance Grants and Donations Policy (CA-CP-02), until an assessment of the budget and overall financial position of Council is undertaken.

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2025-35 Long Term Financial Plan

Data on following pages.

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Consolidated: Income Statement

INCOME STATEMENT - CONSOLIDATED	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Scenario: 1 - Base Scenario (rolled over from last year's 23/24 LTFF V15)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	22,098,000	22,929,352	24,038,021	25,047,618	25,974,379	26,883,483	27,824,404	28,798,259	29,806,198	30,849,415	31,929,144	33,046,664
User Charges & Fees	5,900,000	6,229,611	6,417,739	6,623,107	6,801,931	6,971,979	7,146,279	7,324,936	7,508,059	7,695,760	7,888,154	8,085,358
Other Revenues	613,000	311,296	463,690	478,528	491,449	503,735	516,328	529,236	542,467	556,029	569,930	584,178
Grants & Contributions provided for Operating Purposes	8,601,000	8,779,552	12,853,310	13,264,616	13,622,761	13,963,330	14,312,413	14,670,223	15,036,979	15,412,904	15,798,226	16,193,182
Grants & Contributions provided for Capital Purposes	23,150,000	16,670,512	4,895,757	24,177,421	24,313,836	5,318,557	5,451,521	5,587,809	5,727,505	5,870,692	6,017,459	6,167,896
Interest & Investment Revenue	2,010,000	1,003,505	1,318,989	908,616	679,882	422,191	406,103	409,340	414,576	419,944	425,445	431,085
Other Income:												
Net Gains from the Disposal of Assets	-	100,000	1,000,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	312,000	-	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	445,000	351,960	439,627	453,695	465,945	477,594	489,534	501,772	514,316	527,174	540,353	553,862
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	63,129,000	56,375,787	51,739,133	71,265,602	72,662,183	54,852,869	56,458,582	58,133,575	59,862,100	61,643,917	63,480,713	65,374,225
Expenses from Continuing Operations												
Employee Benefits & On-Costs	13,891,000	13,526,649	15,586,624	16,054,223	16,535,849	17,031,925	17,542,883	18,069,169	18,611,244	19,169,582	19,744,669	20,337,009
Borrowing Costs	720,000	1,559,796	3,030,322	3,498,121	3,379,394	3,233,309	3,213,426	3,384,831	3,643,550	3,996,471	4,267,912	4,441,087
Materials & Contracts	15,913,000	15,786,710	18,190,643	19,067,332	19,695,994	20,275,498	20,775,851	21,290,512	21,817,650	22,363,279	22,924,913	23,501,655
Depreciation & Amortisation	9,869,000	10,095,538	10,812,132	12,487,399	13,169,066	13,614,113	13,853,874	14,149,457	14,454,011	14,781,105	15,123,346	15,477,732
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	348,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	2,100,000	1,063,653	1,066,847	1,100,986	1,130,713	1,158,981	1,187,955	1,217,654	1,248,095	1,279,298	1,311,280	1,344,062
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,607,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	44,448,000	42,032,346	48,686,568	52,208,060	53,911,017	55,313,825	56,573,989	58,111,622	59,774,550	61,589,735	63,372,121	65,101,546
Operating Result from Continuing Operations	18,681,000	14,343,442	3,052,565	19,057,541	18,751,166	(460,957)	(115,407)	21,952	87,549	54,183	108,591	272,678
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	18,681,000	14,343,442	3,052,565	19,057,541	18,751,166	(460,957)	(115,407)	21,952	87,549	54,183	108,591	272,678
Net Operating Result before Grants and Contributions provided for Capital Purposes	(4,469,000)	(2,327,071)	(1,843,192)	(5,119,880)	(5,562,671)	(5,779,514)	(5,566,928)	(5,565,857)	(5,639,955)	(5,816,510)	(5,908,868)	(5,895,217)

Consolidated: Cash Flow

CASH FLOW STATEMENT - CONSOLIDATED												
Scenario: 1 - Base Scenario (rolled over from last year's)												
	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	21,434,000	23,411,545	23,971,910	24,984,705	25,916,629	26,826,832	27,765,771	28,737,573	29,743,388	30,784,407	31,861,861	32,977,026
User Charges & Fees	6,479,000	5,540,101	6,361,088	6,561,118	6,747,954	6,920,651	7,093,667	7,271,009	7,452,784	7,639,104	7,830,081	8,025,833
Investment & Interest Revenue Received	1,546,000	1,517,065	1,364,521	979,539	722,378	448,033	398,333	400,912	405,038	409,313	413,624	418,042
Grants & Contributions	22,218,000	24,679,911	16,547,806	37,539,389	38,005,103	19,328,355	19,830,707	20,326,475	20,834,637	21,355,503	21,889,390	22,436,625
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,707,000	890,327	1,157,420	907,397	935,776	960,772	984,791	1,009,411	1,034,646	1,060,512	1,087,025	1,114,201
Payments:												
Employee Benefits & On-Costs	(14,083,000)	(13,645,818)	(15,546,570)	(16,045,796)	(16,527,170)	(17,022,985)	(17,533,675)	(18,059,685)	(18,601,476)	(19,159,520)	(19,734,306)	(20,326,335)
Materials & Contracts	(17,439,000)	(15,319,157)	(17,767,002)	(18,869,122)	(19,587,600)	(20,172,750)	(20,670,168)	(21,181,730)	(21,705,856)	(22,248,120)	(22,806,459)	(23,379,775)
Borrowing Costs	(753,000)	(1,480,960)	(3,039,398)	(3,507,533)	(3,389,199)	(3,232,775)	(3,212,024)	(3,383,056)	(3,641,261)	(3,992,863)	(4,263,862)	(4,436,612)
Bonds & Deposits Refunded	(477,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(1,656,000)	(656,157)	(886,573)	(1,042,816)	(1,088,863)	(1,117,551)	(1,145,310)	(1,173,742)	(1,202,913)	(1,232,758)	(1,263,374)	(1,294,742)
Net Cash provided (or used in) Operating Activities	21,976,000	24,936,856	12,163,202	31,506,880	31,735,008	12,938,581	13,512,093	13,947,166	14,318,987	14,615,578	15,013,982	15,534,263
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	1,823,675	2,822,797	8,185,394	5,225,424	3,213,968	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	106,000	240,000	1,615,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
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	35,610,000	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(20,682,000)	(51,600,581)	(38,582,704)	(39,626,690)	(34,285,256)	(15,539,262)	(15,927,743)	(16,325,937)	(16,734,086)	(17,152,438)	(17,581,249)	(18,020,780)
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	(34,710,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(19,676,000)	(49,536,906)	(34,144,908)	(31,201,296)	(28,819,832)	(12,085,294)	(15,687,743)	(16,085,937)	(16,494,086)	(16,912,438)	(17,341,249)	(17,780,780)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	100,000	24,447,253	20,700,085	-	1	2,248,000	7,773,000	13,536,000	19,636,000	31,324,890	32,956,000	40,105,000
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(797,000)	(859,393)	(994,916)	(1,666,319)	(2,517,148)	(2,663,234)	(4,633,632)	(10,309,537)	(16,231,805)	(27,658,000)	(29,106,017)	(36,178,367)
Repayment of lease liabilities (principal repayments)	(119,000)	(62,000)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(816,000)	23,525,860	19,705,169	(1,666,319)	(2,517,147)	(415,234)	3,139,368	3,226,463	3,404,195	3,666,890	3,849,983	3,926,633
Net Increase/(Decrease) in Cash & Cash Equivalents	1,484,000	(1,074,190)	(2,276,536)	(1,360,735)	398,029	438,053	963,717	1,087,692	1,229,096	1,370,030	1,522,716	1,680,117
plus: Cash & Cash Equivalents - beginning of year	11,333,000	12,817,000	11,742,810	9,466,273	8,105,539	8,503,568	8,941,621	9,905,338	10,993,030	12,222,126	13,592,157	15,114,873
Cash & Cash Equivalents - end of the year	12,817,000	11,742,810	9,466,273	8,105,539	8,503,568	8,941,621	9,905,338	10,993,030	12,222,126	13,592,157	15,114,873	16,794,990
Cash & Cash Equivalents - end of the year	12,817,000	11,742,810	9,466,273	8,105,539	8,503,568	8,941,621	9,905,338	10,993,030	12,222,126	13,592,157	15,114,873	16,794,990
Investments - end of the year	24,200,000	22,376,325	19,553,529	11,368,135	6,142,711	2,928,743	2,928,743	2,928,743	2,928,743	2,928,743	2,928,743	2,928,743
Cash, Cash Equivalents & Investments - end of the year	37,017,000	34,119,135	29,019,802	19,473,673	14,646,279	11,870,364	12,834,080	13,921,773	15,150,869	16,520,899	18,043,615	19,723,732
Representing:												
- External Restrictions	27,612,000	30,466,805	28,487,043	22,881,645	22,888,295	23,878,590	24,992,095	26,193,404	27,484,619	28,870,658	30,356,198	31,946,581
- Internal Restrictions	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000
- Unrestricted	55,000	(5,697,670)	(8,817,241)	(12,757,971)	(17,592,017)	(21,358,227)	(21,508,014)	(21,621,632)	(21,683,750)	(21,699,759)	(21,662,583)	(21,572,849)
	37,017,000	34,119,135	29,019,802	19,473,673	14,646,279	11,870,364	12,834,080	13,921,773	15,150,869	16,520,899	18,043,615	19,723,732

Consolidated: Balance sheet

BALANCE SHEET - CONSOLIDATED	Actuals	Current Year	Projected Years									
Scenario: 1 - Base Scenario (rolled over from last year's 23)	2023/24	2024/25	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	12,817,000	11,742,810	9,466,273	8,105,539	8,503,568	8,941,621	9,905,338	10,993,030	12,222,126	13,592,157	15,114,873	16,794,990
Investments	20,200,000	21,490,298	18,843,915	10,885,419	5,941,851	2,928,743	2,928,743	2,928,743	2,928,743	2,928,743	2,928,743	2,928,743
Receivables	5,976,000	5,716,764	5,457,844	5,575,659	5,701,846	5,838,944	6,014,554	6,195,875	6,383,516	6,577,620	6,778,451	6,986,213
Inventories	125,000	185,615	208,588	218,829	224,271	229,428	234,734	240,197	245,813	251,600	257,555	263,683
Contract assets and contract cost assets	4,192,000	4,192,000	4,192,000	4,192,000	4,192,000	4,192,000	4,192,000	4,192,000	4,192,000	4,192,000	4,192,000	4,192,000
Other	488,000	391,530	437,324	458,286	469,852	480,826	492,114	503,733	515,675	527,976	540,629	553,649
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	43,798,000	43,719,017	38,605,945	29,435,732	25,033,387	22,611,561	23,767,482	25,053,578	26,487,874	28,070,095	29,812,250	31,719,277
Non-Current Assets												
Investments	4,000,000	886,027	709,614	482,715	200,860	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	585,823,000	641,833,619	684,228,272	732,550,617	772,211,999	791,868,046	812,252,855	833,317,965	855,064,926	877,476,443	900,545,562	924,267,403
Investment Property	7,000,000	7,000,000	7,312,000	7,624,000	7,936,000	8,248,000	8,560,000	8,872,000	9,184,000	9,496,000	9,808,000	10,120,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	596,880,000	649,776,646	692,306,886	740,714,332	780,405,860	800,173,046	820,869,855	842,246,965	864,305,926	887,029,443	910,410,562	934,444,403
TOTAL ASSETS	640,678,000	693,495,663	730,912,831	770,150,064	805,439,246	822,784,607	844,637,337	867,300,543	890,793,799	915,099,538	940,222,812	966,163,681
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	6,739,000	7,461,251	8,198,055	8,516,125	8,711,028	8,908,975	9,113,636	9,324,799	9,542,551	9,768,239	10,000,958	10,240,936
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,430,000	4,010,535	2,694,084	2,798,971	2,874,039	2,926,746	2,999,915	3,074,913	3,151,786	3,230,580	3,311,345	3,394,129
Lease liabilities	62,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	859,000	994,916	1,666,319	2,517,148	2,663,234	4,633,632	10,309,537	16,231,805	27,339,381	29,106,017	36,178,367	43,354,769
Employee benefit provisions	2,986,000	2,993,326	2,993,326	2,993,326	2,993,326	2,993,326	2,993,326	2,993,326	2,993,326	2,993,326	2,993,326	2,993,326
Other provisions	-	886,599	886,599	886,599	886,599	886,599	886,599	886,599	886,599	886,599	886,599	886,599
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	15,076,000	16,346,627	16,438,383	17,712,170	18,128,227	20,349,279	26,303,013	32,511,442	43,913,643	45,984,762	53,370,594	60,869,758
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	12,292,000	35,743,944	54,777,710	52,260,561	49,597,328	47,211,696	44,675,160	41,979,354	34,275,974	36,176,227	32,953,860	29,704,092
Employee benefit provisions	130,000	122,674	122,674	122,674	122,674	122,674	122,674	122,674	122,674	122,674	122,674	122,674
Other provisions	2,569,000	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	14,991,000	37,549,019	56,582,785	54,065,636	51,402,403	49,016,771	46,480,235	43,784,429	36,081,049	37,981,302	34,758,935	31,509,167
TOTAL LIABILITIES	30,067,000	53,895,646	73,021,168	71,777,806	69,530,630	69,366,050	72,783,248	76,295,871	79,994,692	83,966,064	88,129,529	92,378,925
Net Assets	610,611,000	639,600,017	657,891,663	698,372,258	735,908,616	753,418,557	771,854,090	791,004,672	810,799,108	831,133,474	852,093,283	873,784,755
EQUITY												
Retained Earnings	313,857,000	328,200,442	331,253,006	350,310,548	369,061,713	368,600,757	368,485,350	368,507,302	368,594,851	368,649,034	368,757,625	369,030,304
Revaluation Reserves	296,754,000	311,399,575	326,638,657	348,061,710	366,846,903	384,817,800	403,368,741	422,497,370	442,204,256	462,484,440	483,335,657	504,754,451
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	610,611,000	639,600,017	657,891,663	698,372,258	735,908,616	753,418,557	771,854,090	791,004,672	810,799,108	831,133,474	852,093,283	873,784,755
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	610,611,000	639,600,017	657,891,663	698,372,258	735,908,616	753,418,557	771,854,090	791,004,672	810,799,108	831,133,474	852,093,283	873,784,755

General Fund: Income Statement

INCOME STATEMENT - GENERAL FUND	Actuals	Current Year	Projected Years									
Scenario: 1 - Base Scenario (rolled over from last year's 23/24)	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	15,015,000	17,982,942	18,888,996	19,682,334	20,410,580	21,124,951	21,864,324	22,629,575	23,421,610	24,241,367	25,089,815	25,967,958
User Charges & Fees	3,106,000	3,432,811	3,536,917	3,650,099	3,748,651	3,842,368	3,938,427	4,036,887	4,137,810	4,241,255	4,347,286	4,455,968
Other Revenues	601,000	311,096	463,690	478,528	491,449	503,735	516,328	529,236	542,467	556,029	569,930	584,178
Grants & Contributions provided for Operating Purposes	8,389,000	8,779,552	12,853,310	13,264,616	13,622,761	13,963,330	14,312,413	14,670,223	15,036,979	15,412,904	15,798,226	16,193,182
Grants & Contributions provided for Capital Purposes	19,432,000	14,195,302	2,575,000	2,657,400	2,729,150	2,797,379	2,867,313	2,938,996	3,012,471	3,087,783	3,164,977	3,244,101
Interest & Investment Revenue	1,228,000	823,005	884,911	649,776	438,884	199,371	204,355	209,464	214,701	220,068	225,570	231,209
Other Income:												
Net Gains from the Disposal of Assets	-	100,000	1,000,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	312,000	-	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000
revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	445,000	339,960	427,627	441,311	453,227	464,557	476,171	488,076	500,277	512,784	525,604	538,744
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	48,528,000	45,964,666	40,942,452	41,136,065	42,206,702	43,207,690	44,491,331	45,814,458	47,178,315	48,584,189	50,033,407	51,527,341
Expenses from Continuing Operations												
Employee Benefits & On-Costs	11,572,000	12,025,945	14,054,444	14,476,078	14,910,360	15,357,671	15,818,401	16,292,953	16,781,742	17,285,194	17,803,750	18,337,862
Borrowing Costs	14,000	948,518	2,454,567	2,955,662	2,875,627	2,771,401	2,728,787	2,888,314	3,116,336	3,363,348	3,616,638	3,773,806
Materials & Contracts	11,517,000	13,113,843	14,736,928	15,460,469	15,844,909	16,209,262	16,584,130	16,970,123	17,366,890	17,775,764	18,196,457	18,629,452
Depreciation & Amortisation	6,940,000	7,535,795	8,168,796	9,614,650	9,845,821	9,920,854	10,032,296	10,197,729	10,374,174	10,563,519	10,764,244	10,977,020
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	348,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,771,000	1,063,653	1,066,847	1,100,986	1,130,713	1,158,981	1,187,955	1,217,654	1,248,095	1,279,298	1,311,280	1,344,062
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,605,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	33,767,000	34,687,754	40,481,582	43,607,844	44,607,430	45,418,169	46,351,569	47,566,772	48,887,237	50,267,123	51,692,370	53,062,204
Operating Result from Continuing Operations	14,761,000	11,276,913	460,870	(2,471,779)	(2,400,728)	(2,210,480)	(1,860,238)	(1,752,315)	(1,708,922)	(1,682,934)	(1,658,962)	(1,534,863)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Operating Result for the Year	14,761,000	11,276,913	460,870	(2,471,779)	(2,400,728)	(2,210,480)	(1,860,238)	(1,752,315)	(1,708,922)	(1,682,934)	(1,658,962)	(1,534,863)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(4,671,000)	(2,918,389)	(2,114,130)	(5,129,179)	(5,129,878)	(5,007,858)	(4,727,551)	(4,691,310)	(4,721,392)	(4,770,716)	(4,823,939)	(4,778,964)

General Fund: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2035 CASH FLOW STATEMENT - GENERAL FUND												
	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years		2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	17,614,392	18,843,975	19,642,914	20,374,395	21,089,455	21,827,585	22,591,551	23,382,255	24,200,634	25,047,656	25,924,324
User Charges & Fees	-	2,019,383	3,503,029	3,613,256	3,716,571	3,811,862	3,907,158	4,004,837	4,104,958	4,207,582	4,312,772	4,420,591
Investment & Interest Revenue Received	-	1,156,535	925,263	677,720	478,742	229,216	201,206	206,105	210,688	215,446	220,266	225,220
Grants & Contributions	-	22,203,023	14,226,712	16,000,627	16,420,361	16,825,799	17,246,444	17,677,605	18,119,545	18,572,534	19,036,847	19,512,769
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	878,127	1,145,420	895,013	923,058	947,735	971,429	995,714	1,020,607	1,046,122	1,072,276	1,099,082
Payments:												
Employee Benefits & On-Costs	-	(12,145,114)	(14,014,390)	(14,467,651)	(14,901,681)	(15,348,731)	(15,809,193)	(16,283,469)	(16,771,973)	(17,275,132)	(17,793,386)	(18,327,188)
Materials & Contracts	-	(12,741,455)	(14,311,047)	(15,261,589)	(15,736,040)	(16,106,055)	(16,477,975)	(16,860,855)	(17,254,596)	(17,660,090)	(18,077,473)	(18,507,026)
Borrowing Costs	-	(948,518)	(2,454,567)	(2,955,662)	(2,875,627)	(2,771,401)	(2,728,787)	(2,888,314)	(3,116,336)	(3,363,348)	(3,616,638)	(3,773,806)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(656,157)	(886,573)	(1,042,816)	(1,088,863)	(1,117,551)	(1,145,310)	(1,173,742)	(1,202,913)	(1,232,758)	(1,263,374)	(1,294,742)
Net Cash provided (or used in) Operating Activities	-	17,380,215	6,977,823	7,101,812	7,310,916	7,560,328	7,992,557	8,269,433	8,492,236	8,710,991	8,938,945	9,279,224
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	1,823,675	2,822,797	3,630,601	4,509,960	3,213,968	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	240,000	1,615,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
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	-	(47,536,143)	(32,015,704)	(10,234,306)	(10,510,632)	(10,773,398)	(11,042,733)	(11,318,801)	(11,601,771)	(11,891,816)	(12,189,111)	(12,493,839)
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	-	(45,472,468)	(27,577,908)	(6,363,705)	(5,760,672)	(7,319,430)	(10,802,733)	(11,078,801)	(11,361,771)	(11,651,816)	(11,949,111)	(12,253,839)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	24,447,253	20,700,085	-	1	1,200,000	5,980,000	10,930,000	16,135,000	21,610,000	27,370,000	33,320,000
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	(100,000)	(738,106)	(1,550,245)	(1,654,471)	(2,965,702)	(7,864,413)	(12,941,105)	(18,281,315)	(23,900,615)	(29,814,616)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	24,447,253	20,600,085	(738,106)	(1,550,244)	(454,471)	3,014,298	3,065,587	3,193,895	3,328,685	3,469,385	3,505,384
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(3,645,000)	-	0	0	(213,572)	204,121	256,218	324,359	387,861	459,220	530,769
plus: Cash & Cash Equivalents - beginning of year	-	4,145,000	500,000	500,000	500,000	500,000	286,428	490,549	746,768	1,071,127	1,458,988	1,918,208
Cash & Cash Equivalents - end of the year	-	500,000	500,000	500,000	500,000	286,428	490,549	746,768	1,071,127	1,458,988	1,918,208	2,448,977
Cash & Cash Equivalents - end of the year	4,145,000	500,000	500,000	500,000	500,000	286,428	490,549	746,768	1,071,127	1,458,988	1,918,208	2,448,977
Investments - end of the year	16,001,000	14,177,325	11,354,529	7,723,928	3,213,968	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	20,146,000	14,677,325	11,854,529	8,223,928	3,713,968	286,428	490,549	746,768	1,071,127	1,458,988	1,918,208	2,448,977
Representing:												
- External Restrictions	10,741,000	11,024,995	11,321,770	11,631,899	11,955,985	12,294,654	12,648,564	13,018,399	13,404,877	13,808,746	14,230,790	14,671,826
- Internal Restrictions	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000	9,350,000
- Unrestricted	55,000	(5,697,670)	(8,817,241)	(12,757,971)	(17,592,017)	(21,358,227)	(21,508,014)	(21,621,632)	(21,683,750)	(21,699,759)	(21,662,583)	(21,572,849)
	20,146,000	14,677,325	11,854,529	8,223,928	3,713,968	286,428	490,549	746,768	1,071,127	1,458,988	1,918,208	2,448,977

General Fund: Balance sheet

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2035												
BALANCE SHEET - GENERAL FUND												
	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	4,145,000	500,000	500,000	500,000	500,000	286,428	490,549	746,768	1,071,127	1,458,988	1,918,208	2,448,977
Investments	12,001,000	13,291,298	10,644,915	7,241,213	3,013,108	-	-	-	-	-	-	-
Receivables	2,634,000	4,124,721	3,820,899	3,925,621	4,004,162	4,088,586	4,209,412	4,333,957	4,462,775	4,595,931	4,733,613	4,875,941
Inventories	125,000	185,615	208,588	218,829	224,271	229,428	234,734	240,197	245,813	251,600	257,555	263,683
Contract assets and contract cost assets	4,162,000	4,162,000	4,162,000	4,162,000	4,162,000	4,162,000	4,162,000	4,162,000	4,162,000	4,162,000	4,162,000	4,162,000
Other	381,000	379,695	423,249	443,541	454,633	465,148	475,963	487,096	498,537	510,323	522,446	534,921
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	23,448,000	22,643,328	19,759,651	16,491,203	12,358,173	9,231,589	9,572,658	9,970,018	10,440,252	10,978,842	11,593,822	12,285,523
Non-Current Assets												
Investments	4,000,000	886,027	709,614	482,715	200,860	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	450,528,000	501,651,547	536,837,896	554,246,549	569,676,283	584,710,053	600,440,436	616,819,030	633,843,590	651,504,715	669,797,491	688,715,420
Investment Property	7,000,000	7,000,000	7,312,000	7,624,000	7,936,000	8,248,000	8,560,000	8,872,000	9,184,000	9,496,000	9,808,000	10,120,000
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	461,528,000	509,537,575	544,859,510	562,353,264	577,813,144	592,958,053	609,000,436	625,691,030	643,027,590	661,000,715	679,605,491	698,835,420
TOTAL ASSETS	484,976,000	532,180,903	564,619,161	578,844,468	590,171,317	602,189,642	618,573,094	635,661,048	653,467,842	671,979,557	691,199,313	711,120,943
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	6,528,000	7,166,680	7,906,330	8,226,380	8,424,265	8,614,985	8,811,317	9,013,536	9,221,579	9,435,978	9,656,697	9,883,974
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,430,000	4,008,858	2,692,069	2,778,216	2,853,227	2,924,558	2,997,672	3,072,614	3,149,429	3,228,165	3,308,869	3,391,591
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	100,000	738,106	1,550,245	1,654,471	2,965,702	7,864,413	12,941,105	18,281,315	23,900,615	29,814,616	35,928,971
Employee benefit provisions	2,594,000	2,601,326	2,601,326	2,601,326	2,601,326	2,601,326	2,601,326	2,601,326	2,601,326	2,601,326	2,601,326	2,601,326
Other provisions	-	886,599	886,599	886,599	886,599	886,599	886,599	886,599	886,599	886,599	886,599	886,599
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	13,552,000	14,763,462	14,824,431	16,042,765	16,419,888	17,993,170	23,161,327	28,515,179	34,140,247	40,052,682	46,268,107	52,692,461
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	100,000	24,447,253	44,409,232	42,858,987	41,204,517	39,438,815	37,554,402	35,543,297	33,396,982	31,106,367	28,661,751	26,052,780
Employee benefit provisions	130,000	122,674	122,674	122,674	122,674	122,674	122,674	122,674	122,674	122,674	122,674	122,674
Other provisions	2,569,000	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401	1,682,401
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	2,799,000	26,252,328	46,214,307	44,664,062	43,009,592	41,243,890	39,359,477	37,348,372	35,202,057	32,911,442	30,466,826	27,857,855
TOTAL LIABILITIES	16,351,000	41,015,790	61,038,738	60,706,827	59,429,481	59,237,060	62,520,804	65,863,551	69,342,305	72,964,124	76,734,933	80,550,316
Net Assets	468,625,000	491,165,113	503,580,423	518,137,640	530,741,836	542,952,582	556,052,290	569,797,497	584,125,538	599,015,432	614,464,379	630,570,627
EQUITY												
Retained Earnings	225,948,000	237,224,913	237,685,782	235,214,003	232,813,275	230,602,795	228,742,557	226,990,243	225,281,321	223,598,388	221,939,425	220,404,562
Revaluation Reserves	242,677,000	253,940,200	265,894,641	282,923,637	297,928,561	312,349,787	327,309,732	342,807,254	358,844,216	375,417,044	392,524,954	410,166,065
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	468,625,000	491,165,113	503,580,423	518,137,640	530,741,836	542,952,582	556,052,290	569,797,497	584,125,538	599,015,432	614,464,379	630,570,627
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	468,625,000	491,165,113	503,580,423	518,137,640	530,741,836	542,952,582	556,052,290	569,797,497	584,125,538	599,015,432	614,464,379	630,570,627

Water Fund: Income Statement

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2035												
INCOME STATEMENT - WATER FUND												
	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,134,000	2,193,057	2,273,068	2,368,537	2,456,173	2,542,139	2,631,114	2,723,203	2,818,515	2,917,163	3,019,264	3,124,938
User Charges & Fees	2,646,000	2,655,000	2,736,822	2,824,400	2,900,659	2,973,176	3,047,505	3,123,693	3,201,785	3,281,830	3,363,875	3,447,972
Other Revenues	12,000	200	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	212,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	1,281,000	1,717,916	2,062,769	21,253,777	21,311,254	2,240,911	2,296,934	2,354,357	2,413,216	2,473,546	2,535,385	2,598,769
Interest & Investment Revenue	353,000	120,500	235,402	60,164	42,322	24,145	3,072	1,200	1,200	1,200	1,200	1,200
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	-	12,000	12,000	12,384	12,718	13,036	13,362	13,696	14,039	14,390	14,749	15,118
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	6,638,000	6,698,673	7,320,061	26,519,263	26,723,127	7,793,407	7,991,987	8,216,149	8,448,754	8,688,128	8,934,473	9,187,998
Expenses from Continuing Operations												
Employee Benefits & On-Costs	702,000	837,562	883,961	910,480	937,794	965,928	994,906	1,024,753	1,055,496	1,087,161	1,119,775	1,153,369
Borrowing Costs	491,000	456,396	431,985	410,748	383,137	356,628	392,408	417,360	462,036	582,562	616,058	648,106
Materials & Contracts	1,631,000	1,821,732	2,441,502	2,546,485	2,756,582	2,938,726	3,030,239	3,123,940	3,218,322	3,318,036	3,420,855	3,525,367
Depreciation & Amortisation	1,623,000	1,671,298	1,715,784	1,858,666	2,264,593	2,593,374	2,681,304	2,770,053	2,855,727	2,949,980	3,046,913	3,142,825
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	329,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	2,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	4,778,000	4,786,987	5,473,232	5,726,379	6,342,106	6,854,655	7,098,856	7,336,106	7,591,581	7,937,739	8,203,601	8,469,666
Operating Result from Continuing Operations	1,860,000	1,911,685	1,846,829	20,792,884	20,381,020	938,751	893,131	880,043	857,174	750,390	730,872	718,331
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	1,860,000	1,911,685	1,846,829	20,792,884	20,381,020	938,751	893,131	880,043	857,174	750,390	730,872	718,331
Net Operating Result before Grants and Contributions provided for Capital Purposes	579,000	193,770	(215,940)	(460,893)	(930,234)	(1,302,159)	(1,403,803)	(1,474,314)	(1,556,042)	(1,723,156)	(1,804,513)	(1,880,438)

Water Fund: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2035 CASH FLOW STATEMENT - WATER FUND												
	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,554,341	2,260,017	2,352,965	2,441,878	2,528,117	2,616,601	2,708,182	2,802,968	2,901,072	3,002,610	3,107,701
User Charges & Fees	-	3,225,164	2,714,823	2,800,854	2,880,156	2,953,678	3,027,520	3,103,208	3,180,789	3,260,308	3,341,816	3,425,361
Investment & Interest Revenue Received	-	205,890	246,506	105,126	47,175	22,567	1,352	(745)	(965)	(1,200)	(1,449)	(1,715)
Grants & Contributions	-	1,719,593	2,063,106	21,272,519	21,311,311	2,222,287	2,296,988	2,354,413	2,413,273	2,473,605	2,535,445	2,598,831
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	12,200	12,000	12,384	12,718	13,036	13,362	13,696	14,039	14,390	14,749	15,118
Payments:												
Employee Benefits & On-Costs	-	(837,562)	(883,961)	(910,480)	(937,794)	(965,928)	(994,906)	(1,024,753)	(1,055,496)	(1,087,161)	(1,119,775)	(1,153,369)
Materials & Contracts	-	(1,752,732)	(2,441,502)	(2,546,485)	(2,756,582)	(2,938,726)	(3,030,239)	(3,123,940)	(3,218,322)	(3,318,036)	(3,420,855)	(3,525,367)
Borrowing Costs	-	(374,593)	(438,450)	(417,430)	(390,103)	(353,104)	(388,335)	(412,785)	(456,810)	(575,872)	(608,776)	(640,241)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	4,752,301	3,532,539	22,669,452	22,608,758	3,481,928	3,542,344	3,617,277	3,679,477	3,667,105	3,743,765	3,826,320
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	4,554,793	715,464	-	-	-	-	-	-	-
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	-	(2,039,439)	(5,502,000)	(28,293,304)	(22,645,868)	(3,608,890)	(3,699,112)	(3,791,590)	(3,886,380)	(3,983,539)	(4,083,128)	(4,185,206)
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	-	(2,039,439)	(5,502,000)	(23,738,511)	(21,930,404)	(3,608,890)	(3,699,112)	(3,791,590)	(3,886,380)	(3,983,539)	(4,083,128)	(4,185,206)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	1,048,000	1,793,000	2,606,000	3,501,000	9,714,890	5,586,000	6,785,000
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(605,095)	(629,505)	(650,743)	(678,354)	(704,863)	(1,396,423)	(2,160,543)	(2,992,141)	(9,063,510)	(4,876,881)	(6,019,188)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(605,095)	(629,505)	(650,743)	(678,354)	343,137	396,577	445,457	508,859	651,381	709,119	765,812
Net Increase/(Decrease) in Cash & Cash Equivalents	-	2,107,768	(2,598,966)	(1,719,802)	(0)	216,175	239,809	271,143	301,956	334,947	369,756	406,926
plus: Cash & Cash Equivalents - beginning of year	-	2,211,000	4,318,768	1,719,802	-	(0)	216,175	455,984	727,127	1,029,083	1,364,030	1,733,787
Cash & Cash Equivalents - end of the year	-	4,318,768	1,719,802	-	(0)	216,175	455,984	727,127	1,029,083	1,364,030	1,733,787	2,140,713
Cash & Cash Equivalents - end of the year	2,211,000	4,318,768	1,719,802	-	(0)	216,175	455,984	727,127	1,029,083	1,364,030	1,733,787	2,140,713
Investments - end of the year	5,751,000	5,751,000	5,751,000	1,196,207	480,743	480,743	480,743	480,743	480,743	480,743	480,743	480,743
Cash, Cash Equivalents & Investments - end of the year	7,962,000	10,069,768	7,470,802	1,196,207	480,743	696,918	936,726	1,207,870	1,509,826	1,844,773	2,214,529	2,621,455
Representing:												
- External Restrictions	5,751,000	5,932,157	6,119,019	6,284,233	6,453,907	6,628,163	6,807,123	6,990,915	7,179,670	7,373,521	7,572,606	7,777,067
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	2,211,000	4,137,612	1,351,782	(5,088,026)	(5,973,165)	(5,931,245)	(5,870,397)	(5,783,046)	(5,669,844)	(5,528,748)	(5,358,077)	(5,155,611)
	7,962,000	10,069,768	7,470,802	1,196,207	480,743	696,918	936,726	1,207,870	1,509,826	1,844,773	2,214,529	2,621,455

Water Fund: Balance sheet

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2035												
BALANCE SHEET - WATER FUND												
	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,211,000	4,318,768	1,719,802	-	-	216,175	455,984	727,127	1,029,083	1,364,030	1,733,787	2,140,713
Investments	5,751,000	5,751,000	5,751,000	1,196,207	480,743	480,743	480,743	480,743	480,743	480,743	480,743	480,743
Receivables	2,319,000	1,306,898	1,337,073	1,338,662	1,375,430	1,417,220	1,460,365	1,504,984	1,551,112	1,598,804	1,648,115	1,699,104
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Other	69,000	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	10,380,000	11,406,666	8,837,875	2,564,868	1,886,173	2,144,138	2,427,091	2,742,854	3,090,938	3,473,577	3,892,644	4,350,560
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	76,371,000	78,648,416	84,276,519	113,175,600	135,659,289	138,632,478	141,614,212	144,605,017	147,609,319	150,619,898	153,635,437	156,658,327
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	76,371,000	78,648,416	84,276,519	113,175,600	135,659,289	138,632,478	141,614,212	144,605,017	147,609,319	150,619,898	153,635,437	156,658,327
TOTAL ASSETS	86,751,000	90,055,082	93,114,394	115,740,468	137,545,461	140,776,616	144,041,304	147,347,871	150,700,257	154,093,475	157,528,082	161,008,887
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	177,000	263,539	263,303	264,053	263,909	274,126	285,125	296,869	309,515	323,884	339,115	355,207
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	1,678	2,014	20,756	20,812	2,188	2,243	2,299	2,357	2,416	2,476	2,538
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	605,000	629,505	650,743	678,354	704,863	1,396,423	2,160,543	2,992,141	8,744,890	4,876,881	6,019,188	7,247,333
Employee benefit provisions	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000	124,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	906,000	1,018,722	1,040,061	1,087,162	1,113,584	1,796,737	2,571,912	3,415,309	9,180,762	5,327,181	6,484,780	7,729,078
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	9,037,000	8,407,400	7,756,657	7,078,303	6,373,440	6,025,017	5,657,474	5,271,333	27,443	4,546,833	4,113,645	3,651,312
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	9,037,000	8,407,400	7,756,657	7,078,303	6,373,440	6,025,017	5,657,474	5,271,333	27,443	4,546,833	4,113,645	3,651,312
TOTAL LIABILITIES	9,943,000	9,426,122	8,796,718	8,165,465	7,487,024	7,821,754	8,229,386	8,686,642	9,208,205	9,874,014	10,598,425	11,380,390
Net Assets	76,808,000	80,628,960	84,317,676	107,575,003	130,058,437	132,954,862	135,811,918	138,661,229	141,492,052	144,219,461	146,929,657	149,628,497
EQUITY												
Retained Earnings	46,412,000	48,323,685	50,170,514	70,963,398	91,344,419	92,283,170	93,176,301	94,056,344	94,913,517	95,663,907	96,394,779	97,113,111
Revaluation Reserves	30,396,000	32,305,275	34,147,162	36,611,605	38,714,019	40,671,691	42,635,617	44,604,885	46,578,534	48,555,554	50,534,878	52,515,387
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	76,808,000	80,628,960	84,317,676	107,575,003	130,058,437	132,954,862	135,811,918	138,661,229	141,492,052	144,219,461	146,929,657	149,628,497
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	76,808,000	80,628,960	84,317,676	107,575,003	130,058,437	132,954,862	135,811,918	138,661,229	141,492,052	144,219,461	146,929,657	149,628,497

Sewer Fund: Income Statement

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2035												
INCOME STATEMENT - SEWER FUND												
	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,717,000	2,753,353	2,875,956	2,996,746	3,107,626	3,216,393	3,328,967	3,445,480	3,566,072	3,690,885	3,820,066	3,953,768
User Charges & Fees	148,000	141,800	144,000	148,608	152,620	156,436	160,347	164,356	168,464	172,676	176,993	181,418
Other Revenues	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	2,437,000	757,295	257,988	266,244	273,432	280,268	287,275	294,457	301,818	309,363	317,098	325,025
Interest & Investment Revenue	298,000	60,000	198,676	198,676	198,676	198,676	198,676	198,676	198,676	198,676	198,676	198,676
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	5,600,000	3,712,448	3,476,620	3,610,274	3,732,354	3,851,772	3,975,264	4,102,968	4,235,030	4,371,600	4,512,832	4,658,886
Expenses from Continuing Operations												
Employee Benefits & On-Costs	660,000	663,143	648,219	667,665	687,695	708,326	729,576	751,463	774,007	797,227	821,144	845,778
Borrowing Costs	193,000	154,882	143,770	131,711	120,630	105,280	92,230	79,157	65,178	50,562	35,216	19,175
Materials & Contracts	870,000	851,134	1,012,213	1,060,378	1,094,503	1,127,510	1,161,482	1,196,449	1,232,438	1,269,479	1,307,601	1,346,836
Depreciation & Amortisation	863,000	888,445	927,552	1,014,083	1,058,652	1,099,885	1,140,275	1,181,675	1,224,110	1,267,606	1,312,189	1,357,887
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	2,586,000	2,557,604	2,731,753	2,873,837	2,961,481	3,041,001	3,123,563	3,208,744	3,295,733	3,384,874	3,476,150	3,569,677
Operating Result from Continuing Operations	3,014,000	1,154,844	744,866	736,436	770,873	810,772	851,700	894,224	939,297	986,726	1,036,682	1,089,210
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	3,014,000	1,154,844	744,866	736,436	770,873	810,772	851,700	894,224	939,297	986,726	1,036,682	1,089,210
Net Operating Result before Grants and Contributions provided for Capital Purposes	577,000	397,549	486,878	470,193	497,441	530,504	564,426	599,767	637,479	677,363	719,584	764,185

Sewer Fund: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2035 CASH FLOW STATEMENT - SEWER FUND												
	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	3,242,813	2,867,917	2,988,826	3,100,355	3,209,261	3,321,585	3,437,841	3,558,165	3,682,701	3,811,595	3,945,001
User Charges & Fees	-	295,554	143,236	147,008	151,227	155,111	158,989	162,963	167,037	171,213	175,494	179,881
Investment & Interest Revenue Received	-	173,686	192,580	196,694	196,462	196,250	195,776	195,551	195,314	195,067	194,807	194,536
Grants & Contributions	-	757,295	257,988	266,244	273,432	280,268	287,275	294,457	301,818	309,363	317,098	325,025
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Employee Benefits & On-Costs	-	(663,143)	(648,219)	(667,665)	(687,695)	(708,326)	(729,576)	(751,463)	(774,007)	(797,227)	(821,144)	(845,778)
Materials & Contracts	-	(824,970)	(1,014,453)	(1,061,048)	(1,094,978)	(1,127,969)	(1,161,955)	(1,196,935)	(1,232,938)	(1,269,994)	(1,308,131)	(1,347,382)
Borrowing Costs	-	(157,850)	(146,381)	(134,440)	(123,469)	(108,270)	(94,901)	(81,957)	(68,115)	(53,642)	(38,447)	(22,565)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	2,823,385	1,652,669	1,735,618	1,815,334	1,896,325	1,977,192	2,060,457	2,147,274	2,237,481	2,331,272	2,428,719
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
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	-	(2,025,000)	(1,065,000)	(1,099,080)	(1,128,755)	(1,156,974)	(1,185,898)	(1,215,546)	(1,245,934)	(1,277,083)	(1,309,010)	(1,341,735)
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	-	(2,025,000)	(1,065,000)	(1,099,080)	(1,128,755)	(1,156,974)	(1,185,898)	(1,215,546)	(1,245,934)	(1,277,083)	(1,309,010)	(1,341,735)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(254,298)	(265,411)	(277,470)	(288,550)	(303,900)	(271,507)	(284,580)	(298,559)	(313,176)	(328,522)	(344,562)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(254,298)	(265,411)	(277,470)	(288,550)	(303,900)	(271,507)	(284,580)	(298,559)	(313,176)	(328,522)	(344,562)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	544,087	322,258	359,069	398,029	435,451	519,787	560,331	602,781	647,223	693,740	742,421
plus: Cash & Cash Equivalents - beginning of year	-	4,283,000	4,827,087	5,149,345	5,508,414	5,906,443	6,341,893	6,861,680	7,422,011	8,024,791	8,672,014	9,365,754
Cash & Cash Equivalents - end of the year	-	4,827,087	5,149,345	5,508,414	5,906,443	6,341,893	6,861,680	7,422,011	8,024,791	8,672,014	9,365,754	10,108,175
Cash & Cash Equivalents - end of the year	4,283,000	4,827,087	5,149,345	5,508,414	5,906,443	6,341,893	6,861,680	7,422,011	8,024,791	8,672,014	9,365,754	10,108,175
Investments - end of the year	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000
Cash, Cash Equivalents & Investments - end of the year	6,731,000	7,275,087	7,597,345	7,956,414	8,354,443	8,789,893	9,309,680	9,870,011	10,472,791	11,120,014	11,813,754	12,556,175
Representing:												
- External Restrictions	2,448,000	2,484,720	2,534,414	2,585,103	2,636,805	2,689,541	2,743,332	2,798,198	2,854,162	2,911,246	2,969,470	3,028,860
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	4,283,000	4,790,367	5,062,931	5,371,311	5,717,638	6,100,352	6,566,348	7,071,812	7,618,629	8,208,768	8,844,283	9,527,315
	6,731,000	7,275,087	7,597,345	7,956,414	8,354,443	8,789,893	9,309,680	9,870,011	10,472,791	11,120,014	11,813,754	12,556,175

Sewer Fund: Balance sheet

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2035												
BALANCE SHEET - SEWER FUND	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	4,283,000	4,827,087	5,149,345	5,508,414	5,906,443	6,341,893	6,861,680	7,422,011	8,024,791	8,672,014	9,365,754	10,108,175
Investments	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000	2,448,000
Receivables	1,023,000	266,101	280,999	292,501	303,379	314,262	325,902	338,059	350,755	364,010	377,848	392,292
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	38,000	11,835	14,075	14,745	15,220	15,679	16,151	16,637	17,138	17,653	18,183	18,728
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	7,792,000	7,553,023	7,892,419	8,263,660	8,673,042	9,119,834	9,651,734	10,224,707	10,840,684	11,501,677	12,209,785	12,967,195
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	38,818,000	40,925,005	41,996,619	43,328,697	44,460,186	45,503,153	46,535,250	47,555,602	48,563,299	49,557,393	50,536,897	51,500,781
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	38,818,000	40,925,005	41,996,619	43,328,697	44,460,186	45,503,153	46,535,250	47,555,602	48,563,299	49,557,393	50,536,897	51,500,781
TOTAL ASSETS	46,610,000	48,478,028	49,889,039	51,592,357	53,133,227	54,622,988	56,186,984	57,780,308	59,403,983	61,059,070	62,746,681	64,467,976
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	34,000	31,033	28,422	25,692	22,854	19,865	17,194	14,394	11,457	8,377	5,145	1,756
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	254,000	265,411	277,470	288,550	303,900	271,507	284,580	298,559	313,176	328,522	344,562	178,464
Employee benefit provisions	268,000	268,000	268,000	268,000	268,000	268,000	268,000	268,000	268,000	268,000	268,000	268,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	556,000	564,444	573,892	582,243	594,754	559,372	569,774	580,954	592,633	604,898	617,707	448,220
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	3,155,000	2,889,291	2,611,821	2,323,271	2,019,371	1,747,864	1,463,284	1,164,724	851,549	523,027	178,464	-
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	3,155,000	2,889,291	2,611,821	2,323,271	2,019,371	1,747,864	1,463,284	1,164,724	851,549	523,027	178,464	-
TOTAL LIABILITIES	3,711,000	3,453,735	3,185,713	2,905,514	2,614,125	2,307,236	2,033,058	1,745,678	1,444,182	1,127,925	796,171	448,220
Net Assets	42,899,000	45,024,294	46,703,326	48,686,843	50,519,102	52,315,752	54,153,926	56,034,631	57,959,801	59,931,144	61,950,510	64,019,756
EQUITY												
Retained Earnings	27,480,000	28,634,844	29,379,710	30,116,146	30,887,020	31,697,791	32,549,492	33,443,716	34,383,013	35,369,739	36,406,421	37,495,631
Revaluation Reserves	15,419,000	16,389,450	17,323,616	18,570,696	19,632,082	20,617,961	21,604,434	22,590,915	23,576,788	24,561,405	25,544,088	26,524,125
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	42,899,000	45,024,294	46,703,326	48,686,843	50,519,102	52,315,752	54,153,926	56,034,631	57,959,801	59,931,144	61,950,510	64,019,756
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	42,899,000	45,024,294	46,703,326	48,686,843	50,519,102	52,315,752	54,153,926	56,034,631	57,959,801	59,931,144	61,950,510	64,019,756