

yass valley council
the country the people



2024/25 OPERATIONAL PLAN and 2024-34 LONG TERM FINANCIAL PLAN



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Income Statement and Assumptions

	2024/25 Forecast Budget \$000	2023/24 Adopted Budget \$000
Income from continuing operations		
Rates and Annual charges	22,512	20,803
User charges and fees	6,214	6,835
Other revenues	330	220
Grants and contributions for operating purposes	10,799	2,092
Grants and contributions for capital purposes	13,955	14,643
Interest and investment income	1,004	1,868
Other income	352	378
Net gain/loss from the disposal of assets	1,100	1,121
Total Income	56,266	47,960
Expenses from continuing operations		
Employee benefits and on-costs	14,711	17,492
Materials and services	20,013	17,864
Borrowing costs	1,560	447
Depreciation and Amortisation	9,816	9,500
Other Expenses	972	1,213
Total Expenses	47,072	46,516
Operating Result from Continuing Operations	9,194	1,444
Net Operating Result before Grants and Contributions provided for Capital Purposes	-4,761	-13,199

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 x Budget 24-25					
	(YTD 17-03-24)	QBR2	Budget 24-25	\$	%				
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).

Capital Projects for 2024/25

Area	Project	Budget 24-25		Net Cost to Council
		Income	Expenditure	
308 - Recreational Assets		- 430,250	966,250	536,000
	4920006 - 20-21 Murrumbateman Rec Ground Amenities	- 280,250	731,250	451,000
	5019025 - Murrumbateman Adventure Playground Study	- 150,000	225,000	75,000
	5019031 - Stage 1 'Signage as remote Supervision'		10,000	10,000
310 - Local Roads				-
	5020118 - RERRF Local Road Programme	- 873,880	873,880	-
311 - Local Roads Capital				
	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 - DMO1326 Cavan Rd S10 Undermined Irge gabion wingwall 1700dia	- 130,182	130,182	-
	6012005 - DMO1327 Cavan R S8 Erosion underme structure out/inlet blk	- 146,616	146,616	-
	6012006 - DMO1328 Cavan Rd S8 Outlets scour inlet debris us erosion/slip	- 110,652	110,652	-
	6012007 - DMO1132 Dicks Creek Road S2 Shoulder & embankment washout	- 115,170	115,170	-
	6012009 - DMO1358 Henderson Ln S1 Bridge Damage -scour of approaches	- 303,552	303,552	-
	6012012 - DMO0980 McCarthy Rd Seg 2 land slip Council - Emergency Task	- 179,032	179,032	-
	6012014 - DMO1324 Wee Jasper Road Seg 11 Landslip Emergency task	- 790,115	790,115	-
	6012019 - DMO1004 - 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	-
320 - 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
321 - Regional Roads Capital				-
	NCP32101 - New Capital Project	- 200,000	200,000	-
342 - Caravan Park				
	NCP34201 - 4 Cabin Replacements (32,34,3,4)		80,000	80,000
	NCP34202 - Caravan Park Masterplan		5,000	5,000
343 - Swimming Pools				
	NCP34301 - Yass Pool Relocatable Shade/Seating		9,000	9,000
345 - 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
350 - Property Management				
	1101007 - Crago Mill Precinct		27,901,259	27,901,259
	5014028 - Yass Valley Community Centre Upgrade SCCF5 0232 Buildings		232,000	232,000
	5014033 - Buildings Roof Resheeting Yass Liabary LRCI P4	- 510,000	510,000	0
	NCP35001 - Discovery Drive Subdivision		50,000	50,000
	NCP35002 - Gold Gas Works EPA monitoring as per VMP & 2 extra wells		69,282	69,282
	NCP35005 - Annual Fire Safety Statements		50,000	50,000
370 - Plant & Equipment				
	PACQRENEW - Plant Acquisition - Renew & Replace Assets		2,200,000	2,200,000
391 - Stormwater Capital				
	NCP39101 - Yass Flood Warning System Stage 2 - install infrastructure	- 540,000	560,000	20,000
400 - Water Supply Network				
	No project Number	- 240,000		240,000
	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	-
500 - Sewer Network				
	No project Number	- 12,000		12,000
	5022013 - Sewer Main Upgrade Program (Capital)		150,000	150,000
	5022021 - Integrated Water Cycle Management Plan - Sewer (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
601 - 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
710 - Strategic Planning				
	No project Number	- 1,146,000		1,146,000
Grand Total		- 13,954,955	51,241,498	37,286,543

Councillor Remuneration

The Local Government Remuneration Tribunal (the Tribunal) determines the increase to Mayoral and Councillor annual fees. It has set for the percentage increase for 2024/25 financial year at 3.75%.

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), plus \$2,000 Mayoral discretionary fund. The total community financial assistance will be \$89,025. Below is the list of successful applicants.

<i>Community Group/Organisation</i>	<i>Approved</i>
<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>Bowning 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.

Consolidated: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2034 INCOME STATEMENT - CONSOLIDATED												
	Actuals 2022/23 \$	Current Year 2023/24 \$	2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	Projected Years					
							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	23,813,835	24,409,181	25,019,410	25,644,896	26,286,018	26,943,169	27,616,748	28,307,167
User Charges & Fees	5,622,000	5,405,896	6,214,602	6,407,255	6,573,844	6,738,190	6,906,645	7,079,311	7,256,293	7,437,701	7,623,643	7,814,234
Other Revenues	458,000	564,367	330,052	340,283	349,130	357,859	366,805	375,975	385,375	395,009	404,884	415,006
Grants & Contributions provided for Operating Purposes	9,978,000	4,871,553	10,798,999	11,133,768	11,423,246	11,708,827	12,001,548	12,301,587	12,609,127	12,924,355	13,247,464	13,578,650
Grants & Contributions provided for Capital Purposes	17,684,000	17,499,814	13,954,955	14,387,558	14,761,635	15,130,676	15,508,943	15,896,666	16,294,083	16,701,435	17,118,971	17,546,945
Interest & Investment Revenue	1,220,000	1,189,131	1,003,505	592,002	180,500	180,500	180,500	180,500	180,500	180,500	180,500	180,500
Other Income:												
Net Gains from the Disposal of Assets	-	-	1,100,000	-	-	-	-	-	-	-	-	-
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	50,698,068	56,266,551	56,434,104	57,474,496	58,906,846	60,375,004	61,879,867	63,422,351	65,003,398	66,623,970	68,285,057
Expenses from Continuing Operations												
Employee Benefits & On-Costs	12,850,000	14,987,164	14,711,117	15,213,443	15,617,581	16,008,021	16,408,221	16,818,427	17,238,887	17,669,860	18,111,606	18,564,396
Borrowing Costs	693,000	673,479	1,559,796	2,952,060	3,346,838	3,216,035	3,075,871	2,933,761	2,789,600	2,637,529	2,548,020	2,358,740
Materials & Contracts	14,894,000	15,589,475	20,012,514	20,723,634	21,443,438	22,024,194	22,626,191	23,227,179	24,131,798	24,781,789	25,446,562	26,139,570
Depreciation & Amortisation	9,141,000	9,374,153	9,816,028	10,047,399	11,173,402	11,426,003	11,605,979	11,805,925	12,051,590	12,306,683	12,565,306	12,842,673
Impairment of receivables	55,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	908,000	1,196,327	972,506	1,002,654	1,028,723	1,054,441	1,080,802	1,107,822	1,135,517	1,163,905	1,193,003	1,222,828
Net Losses from the Disposal of Assets	2,344,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	40,885,000	41,820,598	47,071,961	49,939,190	52,609,982	53,728,694	54,797,064	55,893,114	57,347,393	58,559,765	59,864,497	61,128,208
Operating Result from Continuing Operations	14,266,000	8,877,470	9,194,591	6,494,914	4,864,514	5,178,152	5,577,941	5,986,753	6,074,958	6,443,633	6,759,473	7,156,849
Net Operating Result for the Year	14,266,000	8,877,470	9,194,591	6,494,914	4,864,514	5,178,152	5,577,941	5,986,753	6,074,958	6,443,633	6,759,473	7,156,849
Net Operating Result before Grants and Contributions provided for Capital Purposes	(3,418,000)	(8,622,344)	(4,760,364)	(7,892,645)	(9,897,121)	(9,952,524)	(9,931,002)	(9,909,913)	(10,219,125)	(10,257,803)	(10,359,498)	(10,390,096)

Consolidated: Cash Flow

10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - CONSOLIDATED												
	Actuals 2022/23	Current Year 2023/24	Projected Years									
			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	23,785,274	24,381,004	24,990,529	25,615,293	26,255,675	26,912,067	27,584,869	28,274,490
User Charges & Fees	6,951,000	5,216,612	5,932,989	6,338,221	6,514,149	6,679,299	6,846,282	7,017,439	7,192,875	7,372,697	7,557,014	7,745,939
Investment & Interest Revenue Received	966,000	1,450,978	987,117	626,297	217,703	179,949	179,935	179,921	179,907	179,892	179,876	179,861
Grants & Contributions	29,340,000	22,352,700	25,057,645	25,618,388	26,268,811	26,922,304	27,595,361	28,285,245	28,992,376	29,717,186	30,460,116	31,221,618
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,417,000	2,374,557	560,607	667,483	690,591	709,042	726,768	744,937	763,561	782,650	802,216	822,271
Payments:												
Employee Benefits & On-Costs	(12,362,000)	(15,320,932)	(14,709,793)	(15,208,656)	(15,613,308)	(16,003,805)	(16,403,901)	(16,813,998)	(17,234,348)	(17,665,207)	(18,106,837)	(18,559,508)
Materials & Contracts	(20,020,000)	(14,111,259)	(19,263,080)	(20,569,412)	(21,275,844)	(21,897,004)	(22,494,565)	(23,090,986)	(23,917,868)	(24,634,197)	(25,293,984)	(25,981,795)
Borrowing Costs	(848,000)	(579,391)	(1,528,865)	(2,942,286)	(3,360,953)	(3,230,793)	(3,091,306)	(2,943,900)	(2,800,309)	(2,648,819)	(2,558,669)	(2,370,997)
Bonds & Deposits Refunded	(1,019,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(1,949,000)	(855,483)	(839,753)	(950,572)	(978,504)	(1,012,310)	(1,037,373)	(1,063,060)	(1,075,197)	(1,116,002)	(1,143,650)	(1,171,973)
Net Cash provided (or used in) Operating Activities	21,540,000	21,625,042	18,584,459	16,756,799	16,247,919	16,727,687	17,311,731	17,930,891	18,356,672	18,900,266	19,480,951	20,159,907
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	2,914,992	552,845	6,747,942	7,231,222	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	253,000	-	1,615,000	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 Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(20,112,000)	(26,960,321)	(51,241,498)	(37,757,099)	(22,524,810)	(23,203,659)	(21,579,533)	(22,567,506)	(23,220,454)	(22,419,304)	(23,526,408)	(25,642,836)
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	(31,700,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(23,759,000)	(24,045,329)	(49,073,653)	(30,769,157)	(15,053,588)	(22,963,659)	(21,339,533)	(22,327,506)	(22,980,454)	(22,179,304)	(23,286,408)	(25,402,836)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	8,277,000	100,000	28,601,259	15,207,549	-	-	-	-	-	-	5,243,890	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(9,022,000)	(824,265)	(859,393)	(1,547,235)	(2,298,279)	(2,429,082)	(2,569,246)	(2,285,326)	(2,429,487)	(2,581,558)	(7,900,072)	(2,894,891)
Repayment of lease liabilities (principal repayments)	(178,000)	(119,034)	(61,966)	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	(923,000)	(843,299)	27,679,900	13,660,314	(2,298,279)	(2,429,082)	(2,569,246)	(2,285,326)	(2,429,487)	(2,581,558)	(2,656,181)	(2,894,891)
Net Increase/(Decrease) in Cash & Cash Equivalents	(3,142,000)	(3,263,586)	(2,809,294)	(352,045)	(1,103,948)	(8,665,054)	(6,597,048)	(6,681,941)	(7,053,269)	(5,860,596)	(6,461,638)	(8,137,820)
plus: Cash & Cash Equivalents - beginning of year	14,475,000	11,333,000	8,069,414	5,260,120	4,908,075	3,804,127	(4,860,927)	(11,457,976)	(18,139,917)	(25,193,185)	(31,053,781)	(37,515,419)
Cash & Cash Equivalents - end of the year	11,333,000	8,069,414	5,260,120	4,908,075	3,804,127	(4,860,927)	(11,457,976)	(18,139,917)	(25,193,185)	(31,053,781)	(37,515,419)	(45,653,239)
Cash & Cash Equivalents - end of the year	11,333,000	8,069,414	5,260,120	4,908,075	3,804,127	(4,860,927)	(11,457,976)	(18,139,917)	(25,193,185)	(31,053,781)	(37,515,419)	(45,653,239)
Investments - end of the year	25,100,000	22,185,008	21,632,164	14,884,222	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000
Cash, Cash Equivalents & Investments - end of the year	36,433,000	30,254,423	26,892,284	19,792,297	11,457,127	2,792,073	(3,804,976)	(10,486,917)	(17,540,185)	(23,400,781)	(29,862,419)	(38,000,239)
Representing:												
- External Restrictions	29,987,000	30,300,959	27,816,185	27,803,263	27,944,205	28,013,073	30,270,751	32,500,345	34,766,037	38,298,538	41,372,942	42,884,424
- 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	(6,403,537)	(7,280,901)	(14,367,965)	(22,844,078)	(31,578,000)	(40,432,727)	(49,344,261)	(58,663,223)	(68,056,319)	(77,592,361)	(87,241,663)
	36,433,000	30,254,423	26,892,284	19,792,297	11,457,127	2,792,073	(3,804,976)	(10,486,917)	(17,540,185)	(23,400,781)	(29,862,419)	(38,000,239)

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	8,069,414	5,260,120	4,908,075	3,804,127	-	-	-	-	-	-	-	-
Investments	25,100,000	22,185,008	21,632,164	14,884,222	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000	7,653,000
Receivables	7,859,000	4,862,281	5,484,989	5,617,829	5,725,150	5,868,278	6,014,985	6,165,360	6,319,494	6,477,481	6,639,418	6,805,404	6,805,404
Inventories	119,000	217,704	267,129	276,011	285,776	293,086	300,656	308,493	321,052	329,560	338,360	347,463	347,463
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	2,604,000
Other	644,000	348,315	415,772	429,545	444,521	455,879	467,633	479,795	498,920	512,101	525,728	539,820	539,820
Total Current Assets	47,659,000	38,286,723	35,664,173	28,719,682	20,516,574	16,874,244	17,040,274	17,210,648	17,396,466	17,576,143	17,760,506	17,949,686	17,949,686
Non-Current Assets													
Infrastructure, Property, Plant & Equipment	538,027,000	555,736,650	605,610,851	642,902,366	664,508,154	686,907,761	707,870,205	730,017,510	752,966,215	775,252,523	798,776,566	811,336,728	811,336,728
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	6,688,000
Right of use assets	181,000	57,518	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	544,896,000	562,482,168	612,298,851	649,590,366	671,196,154	693,595,761	714,558,205	736,705,510	759,654,215	781,940,523	805,464,566	818,024,728	818,024,728
TOTAL ASSETS	592,555,000	600,768,891	647,963,023	678,310,048	691,712,728	710,470,005	731,598,479	753,916,158	777,050,681	799,516,666	823,225,071	835,974,414	835,974,414
LIABILITIES													
Current Liabilities													
Bank Overdraft	-	-	-	-	-	4,860,927	11,457,976	18,139,917	25,193,185	31,053,781	37,515,419	45,653,239	45,653,239
Payables	6,731,000	8,036,896	9,112,366	9,374,318	9,622,970	9,816,143	10,015,526	10,227,291	10,543,991	10,771,896	11,008,165	11,250,858	11,250,858
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	4,273,000	3,146,824	3,484,783	3,592,811	3,686,224	3,778,380	3,872,840	3,969,661	4,068,902	4,170,625	4,274,890	4,381,762	4,381,762
Lease liabilities	119,000	61,966	-	-	-	-	-	-	-	-	-	-	-
Borrowings	824,000	859,393	1,321,309	2,298,279	2,429,082	2,569,246	2,285,326	2,429,487	2,581,558	2,751,452	2,894,891	3,083,492	3,083,492
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	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	700,878
Total Current Liabilities	15,885,000	15,800,105	17,613,483	18,960,434	19,433,302	24,719,722	31,326,692	38,461,380	46,082,662	57,272,779	59,388,391	68,064,378	68,064,378
Non-Current Liabilities													
Payables	-	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	62,000	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	13,024,000	12,264,341	39,544,291	52,227,635	49,798,553	47,229,307	44,943,981	42,514,495	39,932,937	32,351,485	34,381,864	31,298,372	31,298,372
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	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	841,122
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	13,809,000	13,230,315	40,510,265	53,193,609	50,764,527	48,195,281	45,909,955	43,480,469	40,898,911	33,317,459	35,347,838	32,264,346	32,264,346
TOTAL LIABILITIES	29,694,000	29,030,420	58,123,748	72,154,044	70,197,830	72,915,004	77,236,648	81,941,849	86,981,573	90,590,239	94,736,230	100,328,724	100,328,724
Net Assets	562,861,000	571,738,470	589,839,275	606,156,004	621,514,898	637,555,001	654,361,831	671,974,309	690,069,108	708,926,427	728,488,841	735,645,690	735,645,690
EQUITY													
Retained Earnings	295,176,000	304,053,470	313,248,061	319,742,975	324,607,489	329,785,641	335,363,582	341,350,335	347,425,293	353,868,925	360,628,398	367,785,247	367,785,247
Revaluation Reserves	267,685,000	267,685,000	276,591,214	286,413,029	296,907,409	307,769,360	318,998,250	330,623,974	342,643,815	355,057,502	367,860,443	367,860,443	367,860,443
Council Equity Interest	562,861,000	571,738,470	589,839,275	606,156,004	621,514,898	637,555,001	654,361,831	671,974,309	690,069,108	708,926,427	728,488,841	735,645,690	735,645,690
Total Equity	562,861,000	571,738,470	589,839,275	606,156,004	621,514,898	637,555,001	654,361,831	671,974,309	690,069,108	708,926,427	728,488,841	735,645,690	735,645,690

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	18,803,643	19,273,734	19,755,577	20,249,467	20,755,703	21,274,596	21,806,461	22,351,622
User Charges & Fees	3,325,000	2,788,092	3,506,810	3,615,522	3,709,525	3,802,263	3,897,320	3,994,753	4,094,622	4,196,987	4,301,912	4,409,460
Other Revenues	458,000	564,277	329,852	340,077	348,919	357,642	366,583	375,748	385,141	394,770	404,639	414,755
Grants & Contributions provided for Operating Purposes	9,978,000	4,831,274	10,098,999	10,412,068	10,682,782	10,949,852	11,223,598	11,504,188	11,791,793	12,086,587	12,388,752	12,698,471
Grants & Contributions provided for Capital Purposes	13,394,000	16,099,736	13,077,079	13,482,468	13,833,013	14,178,838	14,533,309	14,896,642	15,269,058	15,650,784	16,042,054	16,443,105
Interest & Investment Revenue	840,000	1,067,038	823,005	411,502	-	-	-	-	-	-	-	-
Other Income:												
Net Gains from the Disposal of Assets	-	-	1,100,000	-	-	-	-	-	-	-	-	-
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	41,683,825	47,051,784	46,939,273	47,737,493	48,930,930	50,154,204	51,408,059	52,693,260	54,010,592	55,360,857	56,744,878
Expenses from Continuing Operations												
Employee Benefits & On-Costs	11,455,000	13,609,467	13,333,420	13,782,021	14,140,353	14,493,862	14,856,209	15,227,614	15,608,304	15,998,512	16,398,475	16,808,437
Borrowing Costs	2,000	26,436	948,518	2,376,305	2,804,379	2,712,267	2,613,963	2,509,049	2,397,082	2,277,588	2,150,059	2,013,957
Materials & Contracts	13,117,000	13,654,681	16,754,639	17,311,716	17,924,197	18,382,726	18,857,514	19,349,048	20,136,783	20,670,401	21,222,314	21,793,303
Depreciation & Amortisation	6,879,000	7,383,637	7,737,725	7,903,166	9,006,057	9,217,411	9,353,873	9,534,488	9,755,351	9,989,568	10,234,704	10,491,204
Impairment of receivables	55,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	908,000	1,196,327	972,506	1,002,654	1,028,723	1,054,441	1,080,802	1,107,822	1,135,517	1,163,905	1,193,003	1,222,828
Net Losses from the Disposal of Assets	2,329,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	34,745,000	35,870,547	39,746,809	42,375,861	44,903,709	45,860,708	46,762,361	47,728,021	49,033,038	50,099,974	51,198,555	52,329,728
Operating Result from Continuing Operations	8,993,000	5,813,278	7,304,975	4,563,412	2,833,784	3,070,222	3,391,843	3,680,037	3,660,223	3,910,618	4,162,302	4,415,150
Net Operating Result for the Year	8,993,000	5,813,278	7,304,975	4,563,412	2,833,784	3,070,222	3,391,843	3,680,037	3,660,223	3,910,618	4,162,302	4,415,150
Net Operating Result before Grants and Contributions provided for Capital Purposes	(4,401,000)	(10,286,457)	(5,772,104)	(8,919,056)	(10,999,228)	(11,108,616)	(11,141,466)	(11,216,604)	(11,608,835)	(11,740,166)	(11,879,752)	(12,027,955)

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	18,771,650	19,242,171	19,723,226	20,216,306	20,721,714	21,239,757	21,770,751	22,315,019
User Charges & Fees	-	2,509,239	3,242,107	3,575,483	3,674,904	3,768,108	3,862,310	3,958,868	4,057,840	4,159,286	4,263,268	4,369,850
Investment & Interest Revenue Received	-	1,328,884	806,617	445,797	37,203	(551)	(565)	(579)	(593)	(608)	(624)	(639)
Grants & Contributions	-	20,911,350	23,479,233	23,991,551	24,599,684	25,211,450	25,841,736	26,487,779	27,149,974	27,828,723	28,524,441	29,237,552
Other	-	2,362,300	548,407	654,905	677,686	695,814	713,210	731,040	749,316	768,049	787,250	806,931
Payments:												
Employee Benefits & On-Costs	-	(13,943,235)	(13,332,097)	(13,777,234)	(14,136,080)	(14,489,647)	(14,851,888)	(15,223,185)	(15,603,765)	(15,993,859)	(16,393,705)	(16,803,548)
Materials & Contracts	-	(12,176,465)	(16,005,206)	(17,157,494)	(17,756,603)	(18,255,536)	(18,725,888)	(19,212,855)	(19,922,854)	(20,522,810)	(21,069,736)	(21,635,528)
Borrowing Costs	-	(26,288)	(906,374)	(2,354,858)	(2,806,398)	(2,714,422)	(2,616,262)	(2,511,503)	(2,399,701)	(2,280,383)	(2,153,042)	(2,017,140)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(855,928)	(839,881)	(950,601)	(978,524)	(1,012,329)	(1,037,393)	(1,063,080)	(1,075,217)	(1,116,024)	(1,143,672)	(1,171,995)
Net Cash provided (or used in) Operating Activities	-	16,404,989	14,647,361	12,717,688	12,083,520	12,445,059	12,908,485	13,382,792	13,676,713	14,082,131	14,584,931	15,100,502
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	2,914,992	552,845	6,747,942	7,231,222	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	1,615,000	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	-	(22,567,947)	(45,354,498)	(34,260,859)	(19,075,183)	(19,586,472)	(20,055,734)	(20,464,520)	(21,035,702)	(21,376,744)	(21,875,087)	(22,347,048)
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(19,652,956)	(43,186,653)	(27,272,917)	(11,603,961)	(19,346,472)	(19,815,734)	(20,224,520)	(20,795,702)	(21,136,744)	(21,635,087)	(22,107,048)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	100,000	28,601,259	15,207,549	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	(652,319)	(1,370,066)	(1,462,178)	(1,560,482)	(1,665,396)	(1,777,363)	(1,896,858)	(2,024,386)	(2,160,489)
Repayment of lease liabilities (principal repayments)	-	(119,034)	(61,966)	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(19,034)	28,539,293	14,555,230	(1,370,066)	(1,462,178)	(1,560,482)	(1,665,396)	(1,777,363)	(1,896,858)	(2,024,386)	(2,160,489)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(3,267,000)	-	-	(890,507)	(8,363,592)	(8,467,731)	(8,507,124)	(8,896,353)	(8,951,470)	(9,074,542)	(9,167,035)
plus: Cash & Cash Equivalents - beginning of year	-	3,767,000	500,000	500,000	500,000	(390,507)	(8,754,099)	(17,221,830)	(25,728,954)	(34,625,307)	(43,576,777)	(52,651,319)
Cash & Cash Equivalents - end of the year	-	500,000	500,000	500,000	(390,507)	(8,754,099)	(17,221,830)	(25,728,954)	(34,625,307)	(43,576,777)	(52,651,319)	(61,818,354)
Cash & Cash Equivalents - end of the year	-	500,000	500,000	500,000	(390,507)	(8,754,099)	(17,221,830)	(25,728,954)	(34,625,307)	(43,576,777)	(52,651,319)	(61,818,354)
Investments - end of the year	17,447,000	14,532,008	13,979,164	7,231,222	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	17,447,000	15,032,008	14,479,164	7,731,222	(390,507)	(8,754,099)	(17,221,830)	(25,728,954)	(34,625,307)	(43,576,777)	(52,651,319)	(61,818,354)
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)	(6,403,537)	(7,280,901)	(14,367,965)	(22,844,078)	(31,578,000)	(40,432,727)	(49,344,261)	(58,663,223)	(68,056,319)	(77,592,361)	(87,241,663)
17,447,000	15,032,008	14,479,164	7,731,222	(390,507)	(8,754,099)	(17,221,830)	(25,728,954)	(34,625,307)	(43,576,777)	(52,651,319)	(61,818,354)	

General Fund: Balance Sheet

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	-	-	-	-	-	-	-	-
Investments	17,447,000	14,532,008	13,979,164	7,231,222	-	-	-	-	-	-	-	-
Receivables	6,851,000	3,943,850	4,549,649	4,653,493	4,735,741	4,854,134	4,975,488	5,099,875	5,227,372	5,358,056	5,492,008	5,629,308
Inventories	119,000	217,704	267,129	276,011	285,776	293,086	300,656	308,493	321,052	329,560	338,360	347,463
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	415,772	429,545	444,521	455,879	467,633	479,795	498,920	512,101	525,728	539,820
Total Current Assets	31,393,000	22,106,878	22,276,713	15,655,270	8,031,038	8,168,100	8,308,777	8,453,163	8,612,344	8,764,718	8,921,095	9,081,591
Non-Current Assets												
Infrastructure, Property, Plant & Equipment	430,108,000	445,415,792	491,481,297	527,420,805	547,744,311	568,735,322	590,426,073	612,741,829	635,802,022	659,362,884	683,566,208	695,182,052
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	452,161,311	498,169,297	534,108,805	554,432,311	575,423,322	597,114,073	619,429,829	642,490,022	666,050,884	690,254,208	701,870,052
TOTAL ASSETS	468,370,000	474,268,189	520,446,010	549,764,075	562,463,349	583,591,422	605,422,850	627,882,991	651,102,366	674,815,602	699,175,303	710,951,642
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	390,507	8,754,099	17,221,830	25,728,954	34,625,307	43,576,777	52,651,319	61,818,354
Payables	6,502,000	7,733,114	8,823,030	9,092,657	9,349,954	9,552,326	9,761,353	9,977,227	10,298,350	10,530,991	10,771,074	11,018,891
Contract liabilities	4,273,000	3,145,831	3,483,254	3,591,235	3,684,607	3,776,722	3,871,140	3,967,919	4,067,117	4,168,794	4,273,014	4,379,840
Lease liabilities	119,000	61,966	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	426,392	1,370,066	1,462,178	1,560,482	1,665,396	1,777,363	1,896,858	2,024,386	2,160,489	2,305,742
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	14,288,936	16,080,702	17,401,984	18,235,272	26,991,654	35,867,745	44,799,488	54,235,656	63,648,974	73,203,921	82,870,852
Non-Current Liabilities												
Lease liabilities	62,000	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	100,000	28,274,866	41,886,422	40,424,244	38,863,762	37,198,366	35,421,003	33,524,145	31,499,759	29,339,270	27,033,528
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	29,240,840	42,852,396	41,390,218	39,829,736	38,164,340	36,386,977	34,490,119	32,465,733	30,305,244	27,999,502
TOTAL LIABILITIES	15,270,000	15,354,911	45,321,543	60,254,381	59,625,490	66,821,391	74,032,086	81,186,465	88,725,776	96,114,707	103,509,166	110,870,355
Net Assets	453,100,000	458,913,278	475,124,467	489,509,694	502,837,858	516,770,032	531,390,765	546,696,526	562,376,590	578,700,895	595,666,137	600,081,288
EQUITY												
Retained Earnings	226,158,000	231,971,278	239,276,253	243,839,665	246,673,450	249,743,672	253,135,515	256,815,552	260,475,775	264,386,393	268,548,694	272,963,844
Revaluation Reserves	226,942,000	226,942,000	235,848,214	245,670,029	256,164,409	267,026,360	278,255,250	289,880,974	301,900,815	314,314,502	327,117,443	327,117,443
Council Equity Interest	453,100,000	458,913,278	475,124,467	489,509,694	502,837,858	516,770,032	531,390,765	546,696,526	562,376,590	578,700,895	595,666,137	600,081,288
Total Equity	453,100,000	458,913,278	475,124,467	489,509,694	502,837,858	516,770,032	531,390,765	546,696,526	562,376,590	578,700,895	595,666,137	600,081,288

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:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
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	2,394,069	2,466,307	2,553,366	2,644,306	2,716,360	2,794,674	2,871,276	2,943,127	3,022,861
Depreciation & Amortisation	1,477,000	1,209,775	1,257,848	1,290,481	1,302,044	1,331,439	1,362,806	1,369,686	1,381,727	1,389,521	1,389,601	1,396,725
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	5,057,339	5,150,008	5,263,124	5,383,802	5,464,091	5,561,465	5,654,056	5,806,084	5,883,261
Operating Result from Continuing Operations	3,216,000	1,924,905	1,402,819	1,451,307	1,524,730	1,575,469	1,622,744	1,714,606	1,793,687	1,881,963	1,915,322	2,028,168
Net Operating Result for the Year	3,216,000	1,924,905	1,402,819	1,451,307	1,524,730	1,575,469	1,622,744	1,714,606	1,793,687	1,881,963	1,915,322	2,028,168
Net Operating Result before Grants and Contributions provided for Capital Purposes	151,000	948,513	536,943	558,589	608,801	636,642	660,446	728,251	782,673	845,674	853,126	939,417

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	-	12,257	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)	(2,394,069)	(2,466,307)	(2,553,366)	(2,644,306)	(2,716,360)	(2,794,674)	(2,871,276)	(2,943,127)	(3,022,861)
Borrowing Costs	-	(383,463)	(465,108)	(441,048)	(420,116)	(392,903)	(366,776)	(337,497)	(318,652)	(300,322)	(351,986)	(315,411)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	3,275,404	2,644,886	2,708,459	2,796,422	2,876,441	2,954,184	3,057,528	3,147,831	3,243,075	3,276,915	3,395,044
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)	(2,634,205)	(2,565,180)	(2,710,628)	(594,576)	(1,150,533)	(1,208,487)	(41,888)	(625,633)	(2,244,457)
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(2,557,614)	(3,402,000)	(2,634,205)	(2,565,180)	(2,710,628)	(594,576)	(1,150,533)	(1,208,487)	(41,888)	(625,633)	(2,244,457)
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)	(348,423)	(367,543)	(386,141)	(5,562,510)	(405,881)
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)	(348,423)	(367,543)	(386,141)	(318,619)	(405,881)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	135,347	(1,362,208)	(555,251)	(419,501)	(512,540)	1,654,745	1,558,572	1,571,801	2,815,046	2,332,663	744,706
plus: Cash & Cash Equivalents - beginning of year	-	2,884,000	3,019,347	1,657,138	1,101,887	682,387	169,846	1,824,591	3,383,163	4,954,964	7,770,010	10,102,674
Cash & Cash Equivalents - end of the year	-	3,019,347	1,657,138	1,101,887	682,387	169,846	1,824,591	3,383,163	4,954,964	7,770,010	10,102,674	10,847,380
Cash & Cash Equivalents - end of the year	-	3,019,347	1,657,138	1,101,887	682,387	169,846	1,824,591	3,383,163	4,954,964	7,770,010	10,102,674	10,847,380
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	8,388,347	7,026,138	6,470,887	6,051,387	5,538,846	7,193,591	8,752,163	10,323,964	13,139,010	15,471,674	16,216,380
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	-	3,019,347	1,657,138	1,101,887	682,387	169,846	1,824,591	3,383,163	4,954,964	7,770,010	10,102,674	10,847,380
	5,369,000	8,388,347	7,026,138	6,470,887	6,051,387	5,538,846	7,193,591	8,752,163	10,323,964	13,139,010	15,471,674	16,216,380

Water Fund: Balance Sheet

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	3,019,347	1,657,138	1,101,887	682,387	169,846	1,824,591	3,383,163	4,954,964	7,770,010	10,102,674	10,847,380
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	9,335,433	7,977,467	7,450,498	7,055,454	6,567,040	8,246,515	9,830,435	11,428,218	14,269,895	16,629,856	17,402,541
Non-Current Assets												
Infrastructure, Property, Plant & Equipment	72,854,000	74,201,839	76,345,991	77,689,715	78,952,851	80,332,041	79,563,811	79,344,657	79,171,416	77,823,784	77,059,815	77,907,548
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	72,854,000	74,201,839	76,345,991	77,689,715	78,952,851	80,332,041	79,563,811	79,344,657	79,171,416	77,823,784	77,059,815	77,907,548
TOTAL ASSETS	82,117,000	83,537,272	84,323,459	85,140,214	86,008,305	86,899,080	87,810,325	89,175,092	90,599,634	92,093,679	93,689,671	95,310,089
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
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	73,427,905	74,830,724	76,282,031	77,806,761	79,382,230	81,004,974	82,719,580	84,513,267	86,395,230	88,310,552	90,338,720
EQUITY												
Retained Earnings	44,552,000	46,476,905	47,879,724	49,331,031	50,855,761	52,431,230	54,053,974	55,768,580	57,562,267	59,444,230	61,359,552	63,387,720
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	76,282,031	77,806,761	79,382,230	81,004,974	82,719,580	84,513,267	86,395,230	88,310,552	90,338,720
Total Equity	71,503,000	73,427,905	74,830,724	76,282,031	77,806,761	79,382,230	81,004,974	82,719,580	84,513,267	86,395,230	88,310,552	90,338,720

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:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
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	1,017,850	1,052,934	1,088,102	1,124,370	1,161,772	1,200,340	1,240,112	1,281,121	1,323,406
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	2,505,989	2,556,265	2,604,861	2,650,900	2,701,001	2,752,890	2,805,735	2,859,858	2,915,219
Operating Result from Continuing Operations	2,057,000	1,139,287	486,797	480,195	506,000	532,460	563,354	592,110	621,049	651,052	681,849	713,530
Net Operating Result for the Year	2,057,000	1,139,287	486,797	480,195	506,000	532,460	563,354	592,110	621,049	651,052	681,849	713,530
Net Operating Result before Grants and Contributions provided for Capital Purposes	832,000	715,601	474,797	467,823	493,306	519,449	550,018	578,440	607,037	636,690	667,128	698,442

Sewer Fund: Cash Flow

10 Year Financial Plan for the Years ending 30 June 2034												
CASH FLOW STATEMENT - SEWER FUND												
	Actuals 2022/23	Current Year 2023/24	2024/25	2025/26	2026/27	2027/28	Projected Years					
	\$	\$	\$	\$	\$	\$	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	-	-	-	-	-	-	-	-	-	-	-	-
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)	(1,017,850)	(1,052,934)	(1,088,102)	(1,124,370)	(1,161,772)	(1,200,340)	(1,240,112)	(1,281,121)	(1,323,406)
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	29	20	19	20	20	21	21	22	23
Net Cash provided (or used in) Operating Activities	-	1,944,649	1,292,212	1,330,652	1,367,977	1,406,187	1,449,062	1,490,571	1,532,128	1,575,059	1,619,105	1,664,362
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	-	(131,932)	(1,447,086)	203,207	206,060	211,077	215,938	266,611	271,283	275,828	280,241	284,509
plus: Cash & Cash Equivalents - beginning of year	-	4,682,000	4,550,068	3,102,982	3,306,188	3,512,248	3,723,325	3,939,263	4,205,874	4,477,157	4,752,985	5,033,226
Cash & Cash Equivalents - end of the year	-	4,550,068	3,102,982	3,306,188	3,512,248	3,723,325	3,939,263	4,205,874	4,477,157	4,752,985	5,033,226	5,317,735
Cash & Cash Equivalents - end of the year	-	4,550,068	3,102,982	3,306,188	3,512,248	3,723,325	3,939,263	4,205,874	4,477,157	4,752,985	5,033,226	5,317,735
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	6,834,068	5,386,982	5,590,188	5,796,248	6,007,325	6,223,263	6,489,874	6,761,157	7,036,985	7,317,226	7,601,735
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	-	4,550,068	3,102,982	3,306,188	3,512,248	3,723,325	3,939,263	4,205,874	4,477,157	4,752,985	5,033,226	5,317,735
	2,284,000	6,834,068	5,386,982	5,590,188	5,796,248	6,007,325	6,223,263	6,489,874	6,761,157	7,036,985	7,317,226	7,601,735

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	4,550,068	3,102,982	3,306,188	3,512,248	3,723,325	3,939,263	4,205,874	4,477,157	4,752,985	5,033,226	5,317,735
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	6,844,412	5,409,993	5,613,913	5,820,589	6,032,275	6,248,837	6,516,087	6,788,025	7,064,526	7,345,455	7,630,670
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	42,963,430	43,193,556	43,405,759	43,631,581	43,872,673	44,129,159	44,447,112	44,780,803	45,130,381	45,495,997	45,877,799
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	36,000	33,966	31,593	29,012	26,304	23,486	20,517	17,868	15,091	12,176	9,119	5,911
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	429,482	437,854	450,386	415,024	425,448	436,650	448,352	460,641	473,474
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	3,041,481	2,761,303	2,469,934	2,163,065	1,888,909	1,601,552	1,300,078	983,845	652,116
Net Assets	38,258,000	39,397,287	39,884,084	40,364,279	40,870,278	41,402,739	41,966,093	42,558,203	43,179,251	43,830,303	44,512,152	45,225,683
EQUITY												
Retained Earnings	24,466,000	25,605,287	26,092,084	26,572,279	27,078,278	27,610,739	28,174,093	28,766,203	29,387,251	30,038,303	30,720,152	31,433,683
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	40,364,279	40,870,278	41,402,739	41,966,093	42,558,203	43,179,251	43,830,303	44,512,152	45,225,683
Total Equity	38,258,000	39,397,287	39,884,084	40,364,279	40,870,278	41,402,739	41,966,093	42,558,203	43,179,251	43,830,303	44,512,152	45,225,683

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
Macdonald 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