

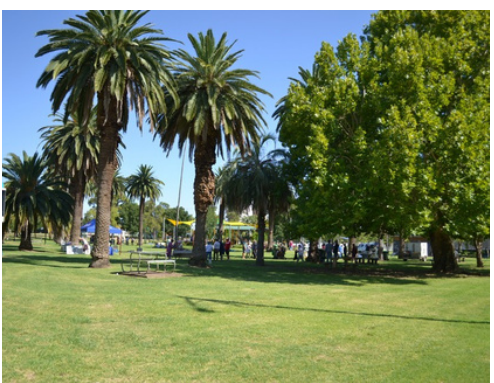


Narromine

SHIRE COUNCIL

LONG TERM FINANCIAL PLAN

1 JULY 2026 - 30 JUNE 2036



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Snapshot of our community



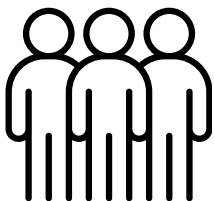
HOUSING

93.3% detached dwellings
81.6% dwellings with 3 or more bedrooms
71% dwellings owned
24% of dwellings rented



ECONOMY

Medium weekly income - \$717
Contribution to GRP - \$572M
No of Businesses - 943
Largest Industry - Agriculture



PEOPLE

Population - 6,360
Projected Population 2041 - 6,893
Median age - 41



A DIVERSE COMMUNITY

69% of residents have Year 10 qualifications or equivalent
20.4% Aboriginal ancestry
18.4% born overseas (approx)

1. INTRODUCTION

The Integrated Planning and Reporting Framework enables Council to work directly with our community to –

- Identify long-term priorities for local identity, growth and lifestyle
- Understand the range of services the community wants, the service standards they expect and the infrastructure that will be required to deliver them
- Consider the cost of meeting community expectations and map out a four-year strategy to deliver key priorities, projects and services
- Set appropriate process and monitor progress
- Report back to the community on success in achieving goals

The 2035 Community Strategic Plan articulates the community vision and reflects the aspirations of the community over 10 years.

The long-term financial plan is used to inform decision-making and demonstrate how the objectives of the Community Strategic Plan and commitments of the Delivery Program and Operational Plan will be resourced and funded.

The objectives of the Long-Term Financial Plan are to:

- Achieve a balanced budget over the long-term
- Ensure adequate funding of infrastructure maintenance and renewal
- Ensure any proposed increase in services and assets is within Council's financial means
- Ensure borrowings are appropriate and financially responsible
- Establish clear revenue paths for all categories of rates linked to specific expenditure proposals
- The fair and equitable distribution of the rate burden across all categories of rate payers

The Local Government Act 1993 prescribes the principles of sound financial management. These are intended to guide councils in the exercise of these and other functions in a way that facilitates local communities that are strong, healthy and prosperous.

- Council spending should be responsible and sustainable, aligning general revenue and expenses
- Council should invest in responsible and sustainable infrastructure for the benefit of the local community
- Council should have effective financial and asset management, including sound policies and processes for
 - Performance management and reporting
 - Asset maintenance and enhancement
 - Funding decisions
 - Risk Management Practices
- Council should have regard to achieving intergenerational equity, including ensuring
 - Policy decisions are made after considering their financial effects on future generations
 - Current funds the cost of its services

The principles accord with the Community Strategic Plan 2035 -:

Objective

4.3 – A financially sound Council that is responsible and sustainable

Strategies

4.3.1 Operate and manage Council in a financially sustainable manner that meets all statutory and regulatory compliance,

4.3.2 Ensure sufficient resources to meet current and future needs of the community,

4.3.3 Ensure Council's assets are monitored and well managed.

2. FINANCIAL ASSUMPTIONS

The following key elements and assumptions have been used in developing the Long-Term Financial Plan. The income and expenditure forecasts assume:-

- The current operational activities will continue into the future.
- The priority capital works as identified in the Asset Management Planning will be delivered as proposed.

Revenue Assumptions

Rate Peg

Council's capacity to generate income is controlled through rate pegging. The rate peg set by the Independent Pricing and Regulatory Tribunal caps the percentage by which Council can increase its overall rate revenue.

The rate peg announced for 2026-27 is 3.4%. Estimates for future rating revenue have been set at 3.5%.

Ordinary Rates

The rating structure is reviewed annually to ensure an equitable distribution among ratepayers. The change in rating structure does not equate to additional income to Council. Actual rates are uncertain until new land valuations are received by the Valuer General. Actual rates will also be dependent on new developments.

Domestic Waste Management Charge

The Domestic Waste Management Charge must reflect the reasonable cost of providing the service. Estimates for future waste management revenue include a 4.5% increase for 2026-27, followed by a 3.5% increase thereafter.

Drainage Service Charge

Council levies a stormwater management charge. Revenue generated from this charge continues to fund stormwater improvements and the management of urban stormwater. This charge is subject to rate pegging and Council cannot increase the charge in line with inflation for any other cost increase.

Water Charges

Water charges are set to meet Best Practice Pricing guidelines and enable Council to maintain the water supply service. Charges consist of two components, an annual access charge based on meter size and a consumption charge based on actual water consumed. Estimates for future water revenue include a 4.5% increase for 2026-27, followed by 3.5% thereafter.

Sewer and Trade Waste Charges

Sewer charges are set to meet Best Practice Pricing guidelines and enable Council to maintain the sewerage service network. An annual charge is levied for residential properties while non-residential properties are charged based on a discharge factor. Trade waste charges are applied in accordance with Council's Trade Waste Policy. Estimates for future sewerage revenue have increased by 4.5% for 2026-27 and 3.5% thereafter.


User Charges and Fees

Council reviews its fees and charges each year, and it is assumed the pricing forecast for non-statutory fees will increase at least in line with inflation.

No significant user charge or fee has been identified as part of the Community Strategic Plan 2035.

Grants and Contributions

Due to the unpredictable nature of grants the estimates for future grants and contributions revenue has been increased by 4.5% for 2026-27 and 3.5% thereafter. Funding sources forecast to continue include Financial Assistance Grant, Roads to Recovery Grant and Block Grant. Natural disaster funding is forecast to continue in 2026-27.



Developer Contributions Plans, in addition to Voluntary Planning Agreements, aim to generate income to contributions to support the provision of new community infrastructure at current standards.

Interest

Forecast returns on Council's investment portfolio are based on budgeted funds available for investment and current investment rates. A conservative approach has been forecast for investment returns, being 4%.

Expenditure Assumptions

Employee Costs

Employee costs consist of salaries and wages, employee leave entitlements, Council's contribution to Superannuation, Workers Compensation insurance, fringe benefit tax and employee training costs. Estimates for future employee costs have increased by 4% for 2026-27, and 4% per annum thereafter.

Materials and contracts

Expenditure on materials and contracts is generally increased by CPI. Estimates for future materials and contracts costs have been increased by 4.5% for 2026-27, and 3.5% thereafter.

Insurance Costs

Estimated insurance costs have increased by 5% annually.

Depreciation Costs

Depreciation allocates the acquisition cost of a capital asset over its useful life. The cost of the asset is charged as an expense to the periods that benefit from the use of the asset, known as depreciation. Estimates for 2026-27 depreciation have been increased by 1% taking into account new and sold/written off assets. Thereafter, forecasted depreciation costs have increased by 1% per annum.

Major Projects

Council's Asset Management Planning is a capital expenditure program based on the outcomes of the Community Strategic Plan 2035. The outputs of the capital expenditure program have been incorporated in the Long-Term Financial Plan, along with funding options to support the Plan, including proceeds from the sale of assets.

The detailed capital expenditure plan for 2026-27 is included in the Operational Plan Capital Works Program.

Major projects over a 4-year period are included in the Delivery Program.

Borrowings

The Local Government Act allows Council to borrow. Borrowings can take the form of an overdraft or loan. Council is required to adhere to the Ministerial Borrowing Order. Borrowings are identified and adopted in the Operational Plan.

New borrowings in the form of two loans are proposed for 2026-27 to part fund the construction of a water treatment plant in Narromine and undertake civil infrastructure works for the industrial estate development at Craigie Lea Lane in Narromine. It is proposed that the future loan for the construction of the water treatment plant will be for a 20-year term and the future loan for the civil infrastructure works will be for a 10-year term.

3. FINANCIAL SUSTAINABILITY RISKS / SENSITIVITY ANALYSIS

Rate Pegging

Due to a small population base, and the maximum amount by which Council may increase its rates income in a year (rate peg), Council has limited capacity to draw rates and other income.

Economic Changes

Changes in inflation will impact revenue and expenditure.

Cost Shifting

Cost shifting from Federal and State Governments to local government continues to be a concern. Cost shifting pressure will require a review and adjustment of expenditure and services to ensure continual sustainability while undertaking new responsibilities.

Grant Funding

Council is heavily reliant on grant funding from Federal and State Government. The unpredictable nature of grant funding is a key challenge. Capital grants can be difficult to project and plan for and usually require co-funding and extensive work where the outcome is not guaranteed.

Natural Disasters

Natural disasters can impact Council's expenditure and financial sustainability in relation to assets and infrastructure. Whilst some of the funding is reclaimable through natural disaster relief arrangements, Council's cashflow will be impacted which may result in delay or postponing planned works to prioritise natural disaster works.

Changes in Future Service and Infrastructure Demands

Assumptions have been made on the current Community Strategic Plan and Asset Management Planning. Future community engagement may change current service levels and require adjustments to future Long Term Financial Plans and funding resources.

Geopolitical Conflict

The conflict in the Middle East has disrupted oil and gas flows causing a supply deficit. Supply chain disruptions have also contributed to delayed fuel distribution. Implementation of Level 3 or 4 of the National Fuel Security Plan will impact current service levels and require adjustments to short to medium term funding resources.

4. FINANCIAL POSITION

Cash and Investments

As at 30 June 2026, it is estimated Council's cash and investments totalled \$18.2 million. Externally restricted balances comprised mainly of sewer funds of \$8.3 million and water fund of \$3.6 million.

Debt

- As at 30 June 2026 Council had
- \$4.76 million in secured loans
 - \$0.1 million in credit card facility with 51% used

5. PERFORMANCE MONITORING / SCENARIO MODELLING

The following performance benchmarks have been set by the Office of Local Government.

Indicator	Qualitative Measure	Benchmark
Operating performance ratio	Measure the extent to which Council has succeeded in containing operating expenditure within operating revenue	> 0%
Own source operating revenue ratio	Measures Council's fiscal flexibility and is the degree of reliance on external funding sources, e.g. operating grants and contributions	> 60%
Unrestricted current ratio	Specific to local government and designed to assess adequacy of working capital and ability to satisfy short-term obligations for unrestricted activities of Council	> 1.5
Cash expense cover ratio	Indicates the number of months Council can continue to pay for immediate expenses without additional cash inflow	> 3 months
Outstanding rates and annual charges	Used to assess impacts of uncollected rates and annual charges on liquidity and the adequacy of recovery efforts	< 10%
Debt service cover ratio	Measures availability of operating cash to service debt including interest, principal and lease payments	> 2
Debt service ratio	Indicates amount of general income used to repay debt and interest charges	> 0 < 20%
Asset maintenance ratio	Compares actual versus required annual asset maintenance	> 100%
Infrastructure backlog ratio	Shows proportion of the backlog against the total value of Council's infrastructure	< 2
Building and infrastructure renewal ratio	Compares the rate of renewal against the rate at which they are depreciating	> 100%

The attached scenario is based on ordinary rates increasing by the forecast rate peg limit each year.

Future modelling has been completed to investigate the impact of the following:

- Increase in water rates by 4.5% from 2026-27, followed by 3.5% thereafter and sewer charges to increase by 4.5% from 2026-27, followed by 3.5% thereafter
- Increased expenditure for materials and contracts by 4.5% for 2026-27, thereafter 3.5%
- Increased expenditure for salaries and wages by 4% from 2026-27 and thereafter

6. REVIEW

The key underlying assumptions on which the Long-Term Financial Plan is based, and the projected income and expenditure, balance sheet and cash flow statement contained in the Long-Term Financial Plan, are reviewed and updated at least annually as part of the development of the Operational Plan.

The Long-Term Financial Plan is reviewed in detail as part of the 4-yearly review of the Community Strategic Plan.

Narromine Shire Council
Long Term Financial Plan
INCOME STATEMENT - CONSOLIDATED

	Estimates										
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations											
Revenue:											
Rates & Annual Charges	12,135,338	12,520,678	12,960,905	13,416,539	13,888,121	14,376,208	14,881,379	15,404,230	15,945,381	16,505,472	17,085,167
User Charges & Fees	5,577,347	5,768,662	5,966,674	6,171,615	6,383,730	6,603,268	6,830,491	7,065,666	7,309,072	7,560,998	7,821,741
Interest & Investment Revenue	726,471	704,570	554,613	503,460	559,626	628,759	696,084	748,217	834,024	896,038	941,615
Other Revenues	225,990	226,549	194,128	194,727	195,347	195,989	196,654	197,341	198,053	198,789	199,551
Grants & Contributions provided for Operating Purposes	7,884,066	7,751,628	7,999,641	8,298,210	8,607,194	8,923,958	9,254,880	9,597,348	9,951,767	10,318,557	10,698,149
Grants & Contributions provided for Capital Purposes	14,042,363	35,386,391	4,285,893	3,878,608	3,837,991	2,561,150	3,945,004	3,978,574	3,994,527	4,020,228	4,046,701
Other Income	102,112	104,212	106,386	108,636	110,965	113,375	115,870	118,452	121,124	123,890	126,753
Net gains from the disposal of assets	3,146,216	1,328,503	1,384,958	1,531,412	2,061,519	1,602,389	1,750,119	1,831,729	209,400	361,600	219,200
Total Income from Continuing Operations	43,839,903	63,791,193	33,453,198	34,103,207	35,644,493	35,005,096	37,670,481	38,941,557	38,563,348	39,985,572	41,138,877
Expenses from Continuing Operations											
Employee Benefits & On-Costs	6,761,970	6,790,620	7,302,247	7,340,401	7,886,002	7,934,792	8,516,751	8,577,420	9,198,294	9,272,205	9,934,738
Borrowing Costs	843,736	987,119	932,389	876,219	815,596	752,137	687,144	626,629	565,463	507,075	459,051
Materials & Contracts	9,721,804	11,039,920	10,676,350	11,138,268	11,571,217	12,169,329	12,349,817	12,957,982	13,434,726	14,120,059	14,447,612
Depreciation & Amortisation	8,559,558	8,645,154	8,731,605	8,818,921	8,907,110	8,996,181	9,086,143	9,177,005	9,268,775	9,361,463	9,455,077
Other Expenses	1,341,298	1,381,411	1,425,173	1,470,468	1,517,347	1,565,868	1,616,087	1,668,063	1,721,858	1,777,537	1,835,164
Total Expenses from Continuing Operations	27,228,366	28,844,224	29,067,764	29,644,277	30,697,272	31,418,307	32,255,942	33,007,099	34,189,116	35,038,339	36,131,642
Operating Result from Continuing Operations	16,611,537	34,946,970	4,385,434	4,458,930	4,947,220	3,586,789	5,414,538	5,934,458	4,374,232	4,947,233	5,007,235
Net Operating Result for the Year	16,611,537	34,946,970	4,385,434	4,458,930	4,947,220	3,586,789	5,414,538	5,934,458	4,374,232	4,947,233	5,007,235
Net Operating Result before Grants and Contributions provided for Capital Purposes	2,569,174	(439,421)	99,541	580,322	1,109,229	1,025,639	1,469,534	1,955,884	379,705	927,005	960,534

Narromine Shire Council
Long Term Financial Plan
INCOME STATEMENT - GENERAL FUND

	Estimates										
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations											
Revenue:											
Rates & Annual Charges	9,477,980	9,768,921	10,111,444	10,465,955	10,832,875	11,212,637	11,605,691	12,012,501	12,433,550	12,869,335	13,320,373
User Charges & Fees	2,383,669	2,464,759	2,548,689	2,635,554	2,725,461	2,818,514	2,914,824	3,014,505	3,117,674	3,224,455	3,334,973
Interest & Investment Revenue	249,817	298,732	227,317	198,929	249,133	323,289	384,622	468,931	555,378	589,406	605,580
Other Revenues	225,990	226,549	194,128	194,727	195,347	195,989	196,654	197,341	198,053	198,789	199,551
Grants & Contributions provided for Operating Purposes	7,884,066	7,751,628	7,999,641	8,298,210	8,607,194	8,923,958	9,254,880	9,597,348	9,951,767	10,318,557	10,698,149
Grants & Contributions provided for Capital Purposes	12,917,363	6,311,391	4,285,893	3,878,608	3,837,991	2,561,150	3,945,004	3,978,574	3,994,527	4,020,228	4,046,701
Other Income	91,112	93,212	95,386	97,636	99,965	102,375	104,870	107,452	110,124	112,890	115,753
Net gains from the disposal of assets	3,146,216	1,328,503	1,384,958	1,531,412	2,061,519	1,602,389	1,750,119	1,831,729	209,400	361,600	219,200
Total Income from Continuing Operations	36,376,213	28,243,695	26,847,456	27,301,031	28,609,485	27,740,300	30,156,664	31,208,381	30,570,473	31,695,260	32,540,281
Expenses from Continuing Operations											
Employee Benefits & On-Costs	5,823,152	5,814,249	6,286,821	6,284,358	6,787,718	6,792,576	7,328,847	7,342,000	7,913,457	7,935,974	8,545,058
Borrowing Costs	376,485	378,560	341,306	303,733	262,901	220,503	177,923	141,260	105,477	74,101	54,823
Materials & Contracts	6,784,796	7,346,433	7,560,762	7,894,605	8,193,133	8,650,069	8,682,186	9,134,313	9,446,835	9,959,209	10,104,465
Depreciation & Amortisation	8,030,039	8,110,339	8,191,443	8,273,357	8,356,091	8,439,652	8,524,048	8,609,289	8,695,382	8,782,335	8,870,159
Other Expenses	1,341,298	1,381,411	1,425,173	1,470,468	1,517,347	1,565,868	1,616,087	1,668,063	1,721,858	1,777,537	1,835,164
Total Expenses from Continuing Operations	22,355,770	23,030,993	23,805,505	24,226,522	25,117,190	25,668,668	26,329,091	26,894,924	27,883,008	28,529,157	29,409,669
Operating Result from Continuing Operations	14,020,443	5,212,702	3,041,950	3,074,510	3,492,296	2,071,632	3,827,573	4,313,456	2,687,465	3,166,104	3,130,612
Net Operating Result for the Year	14,020,443	5,212,702	3,041,950	3,074,510	3,492,296	2,071,632	3,827,573	4,313,456	2,687,465	3,166,104	3,130,612
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,103,080	(1,098,689)	(1,243,943)	(804,098)	(345,695)	(489,518)	(117,431)	334,882	(1,307,062)	(854,124)	(916,089)

Narromine Shire Council
Long Term Financial Plan
INCOME STATEMENT - WATER FUND

	Estimates										
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations											
Revenue:											
Rates & Annual Charges	1,178,437	1,220,461	1,263,955	1,308,972	1,355,565	1,403,788	1,453,699	1,505,357	1,558,823	1,614,160	1,671,434
User Charges & Fees	2,677,519	2,769,678	2,865,063	2,963,786	3,065,965	3,171,719	3,281,176	3,394,463	3,511,715	3,633,071	3,758,674
Interest & Investment Revenue	144,598	122,002	111,541	102,999	110,484	106,576	113,255	95,324	100,629	108,730	116,992
Other Revenues	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	1,125,000	28,875,000	-	-	-	-	-	-	-	-	-
Other Income	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	5,135,554	32,997,141	4,250,559	4,385,757	4,542,014	4,692,084	4,858,129	5,005,143	5,181,167	5,365,961	5,557,101
Expenses from Continuing Operations											
Employee Benefits & On-Costs	563,291	585,823	609,256	633,626	658,971	685,330	712,743	741,253	770,903	801,739	833,808
Borrowing Costs	467,251	608,559	591,083	572,486	552,695	531,634	509,221	485,369	459,986	432,974	404,228
Materials & Contracts	1,841,133	1,939,571	2,022,062	2,108,878	2,200,309	2,296,674	2,398,319	2,505,615	2,618,971	2,738,824	2,865,653
Depreciation & Amortisation	212,614	214,740	216,888	219,056	221,247	223,459	225,694	227,951	230,230	232,533	234,858
Other Expenses	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	3,084,289	3,348,693	3,439,288	3,534,046	3,633,222	3,737,097	3,845,977	3,960,188	4,080,090	4,206,070	4,338,547
Operating Result from Continuing Operations	2,051,265	29,648,448	811,271	851,711	908,792	954,986	1,012,153	1,044,956	1,101,077	1,159,892	1,218,554
Net Operating Result for the Year	2,051,265	29,648,448	811,271	851,711	908,792	954,986	1,012,153	1,044,956	1,101,077	1,159,892	1,218,554
Net Operating Result before Grants and Contributions provided for Capital Purposes	926,265	773,448	811,271	851,711	908,792	954,986	1,012,153	1,044,956	1,101,077	1,159,892	1,218,554

Narromine Shire Council
Long Term Financial Plan
INCOME STATEMENT - SEWER FUND

	Estimates										
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations											
Revenue:											
Rates & Annual Charges	1,478,921	1,531,297	1,585,505	1,641,611	1,699,681	1,759,783	1,821,989	1,886,372	1,953,008	2,021,977	2,093,359
User Charges & Fees	516,159	534,225	552,922	572,275	592,304	613,035	634,491	656,698	679,683	703,472	728,093
Interest & Investment Revenue	332,056	283,837	215,756	201,532	200,009	198,894	198,207	183,963	178,017	197,902	219,043
Other Revenues	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	-	200,000	-	-	-	-	-	-	-	-	-
Other Income	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	2,328,136	2,550,358	2,355,183	2,416,419	2,492,994	2,572,712	2,655,687	2,728,033	2,811,708	2,924,350	3,041,495
Expenses from Continuing Operations											
Employee Benefits & On-Costs	375,527	390,548	406,170	422,417	439,313	456,886	475,161	494,168	513,935	534,492	555,872
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,095,875	1,753,916	1,093,526	1,134,785	1,177,775	1,222,586	1,269,312	1,318,054	1,368,920	1,422,026	1,477,494
Depreciation & Amortisation	316,905	320,074	323,275	326,508	329,773	333,070	336,401	339,765	343,163	346,594	350,060
Other Expenses	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,788,307	2,464,538	1,822,971	1,883,709	1,946,861	2,012,542	2,080,874	2,151,987	2,226,017	2,303,112	2,383,426
Operating Result from Continuing Operations	539,829	85,820	532,213	532,709	546,133	560,170	574,812	576,046	585,691	621,238	658,069
Net Operating Result for the Year	539,829	85,820	532,213	532,709	546,133	560,170	574,812	576,046	585,691	621,238	658,069
Net Operating Result before Grants and Contributions provided for Capital Purposes	539,829	(114,180)	532,213	532,709	546,133	560,170	574,812	576,046	585,691	621,238	658,069

Narromine Shire Council
Long Term Financial Plan
BALANCE SHEET - CONSOLIDATED

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	614,254	1,865,322	2,586,504	1,990,647	1,718,979	2,402,088	1,705,426	1,850,597	2,400,949	1,540,386	2,173,472
Investments	17,000,000	12,000,000	10,000,000	12,000,000	14,000,000	15,000,000	17,000,000	19,000,000	20,000,000	22,000,000	24,000,000
Receivables	5,301,361	6,232,366	7,193,771	8,188,347	9,217,255	10,281,697	11,382,917	12,522,201	13,700,883	14,920,340	16,182,001
Inventories	1,468,181	1,551,902	1,622,052	2,509,789	1,736,858	2,031,552	1,569,455	1,545,494	1,599,586	1,655,571	1,713,516
Other	7,571	7,836	8,110	8,394	8,688	8,992	9,307	9,632	9,970	10,319	10,680
Total Current Assets	24,391,367	21,657,426	21,410,437	24,697,177	26,681,780	29,724,329	31,667,105	34,927,924	37,711,388	40,126,616	44,079,669
Non-Current Assets											
Inventories	9,916,782	9,622,140	9,301,352	8,138,371	7,795,460	7,206,643	7,130,418	7,130,418	7,130,418	7,130,418	7,130,418
Infrastructure, Property, Plant & Equipment	453,220,683	498,593,737	511,119,188	521,311,047	532,675,570	542,094,500	554,280,239	565,982,339	576,910,228	589,195,849	600,661,022
Investments Accounted for Using the Equity Method	439,856	439,856	439,856	439,856	439,856	439,856	439,856	439,856	439,856	439,856	439,856
Total Non-Current Assets	463,577,321	508,655,733	520,860,396	529,889,274	540,910,886	549,740,999	561,850,513	573,552,613	584,480,502	596,766,123	608,231,296
TOTAL ASSETS	487,968,688	530,313,159	542,270,833	554,586,451	567,592,666	579,465,328	593,517,618	608,480,537	622,191,890	636,892,739	652,310,965
LIABILITIES											
Current Liabilities											
Payables	1,205,450	1,242,133	1,210,152	1,260,874	1,308,856	1,373,520	1,396,590	1,462,605	1,515,658	1,589,760	1,628,278
Borrowings	1,011,720	1,020,347	1,078,232	1,140,638	1,205,954	1,096,298	1,040,903	1,020,465	935,284	561,941	515,117
Provisions	2,073,174	2,156,101	2,242,345	2,332,039	2,425,320	2,522,333	2,623,226	2,728,156	2,837,282	2,950,773	3,068,804
Total Current Liabilities	4,290,344	4,418,581	4,530,729	4,733,551	4,940,130	4,992,151	5,060,719	5,211,226	5,288,224	5,102,474	5,212,199
Non-Current Liabilities											
Borrowings	15,123,060	14,102,713	13,024,480	11,883,842	10,677,888	9,581,591	8,540,688	7,520,223	6,584,938	6,022,998	5,507,881
Employee benefit provisions	67,365	70,060	72,862	75,776	78,808	81,960	85,238	88,648	92,194	95,881	99,717
Provisions	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090
Total Non-Current Liabilities	16,364,515	15,346,863	14,271,432	13,133,708	11,930,786	10,837,641	9,800,016	8,782,961	7,851,222	7,292,969	6,781,688
TOTAL LIABILITIES	20,654,859	19,765,444	18,802,161	17,867,259	16,870,916	15,829,792	14,860,736	13,994,186	13,139,445	12,395,443	11,993,887
Net Assets	467,313,829	510,547,715	523,468,672	536,719,192	550,721,750	563,635,536	578,656,882	594,486,351	609,052,445	624,497,296	640,317,078
EQUITY											
Accumulated Surplus	191,083,279	226,030,248	230,415,682	234,874,612	239,821,832	243,408,621	248,823,159	254,757,617	259,131,849	264,079,082	269,086,317
Revaluation Reserves	276,230,550	284,517,467	293,052,990	301,844,580	310,899,918	320,226,915	329,833,723	339,728,734	349,920,596	360,418,214	371,230,761
Council Equity Interest	467,313,829	510,547,715	523,468,672	536,719,192	550,721,750	563,635,536	578,656,882	594,486,351	609,052,445	624,497,296	640,317,078
Total Equity	467,313,829	510,547,715	523,468,672	536,719,192	550,721,750	563,635,536	578,656,882	594,486,351	609,052,445	624,497,296	640,317,078

Narromine Shire Council
Long Term Financial Plan
BALANCE SHEET - GENERAL FUND

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	468,294	682,916	973,222	228,320	82,222	615,555	723,263	884,446	735,157	139,513	996,043
Investments	7,000,000	5,000,000	4,000,000	6,000,000	8,000,000	9,000,000	11,000,000	13,000,000	14,000,000	15,000,000	16,000,000
Receivables	3,493,999	4,121,671	4,769,154	5,438,847	6,131,530	6,848,006	7,589,108	8,355,698	9,148,668	9,968,941	10,817,474
Inventories	1,468,181	1,551,902	1,622,052	2,509,789	1,736,858	2,031,552	1,569,455	1,545,494	1,599,586	1,655,571	1,713,516
Other	7,571	7,836	8,110	8,394	8,688	8,992	9,307	9,632	9,970	10,319	10,680
Total Current Assets	12,438,045	11,364,325	11,372,538	14,185,350	15,959,298	18,504,105	20,891,133	23,795,270	25,493,381	26,774,344	29,537,713
Non-Current Assets											
Inventories	9,916,782	9,622,140	9,301,352	8,138,371	7,795,460	7,206,643	7,130,418	7,130,418	7,130,418	7,130,418	7,130,418
Infrastructure, Property, Plant & Equipment	376,156,822	388,877,889	398,654,513	406,688,883	415,535,101	422,635,394	431,461,394	440,543,282	449,486,473	459,714,573	469,054,863
Investments Accounted for Using the Equity Method	439,856	439,856	439,856	439,856	439,856	439,856	439,856	439,856	439,856	439,856	439,856
Total Non-Current Assets	386,513,460	398,939,885	408,395,721	415,267,110	423,770,417	430,281,893	439,031,668	448,113,556	457,056,747	467,284,847	476,625,137
TOTAL ASSETS	398,951,505	410,304,210	419,768,259	429,452,460	439,729,715	448,785,998	459,922,801	471,908,826	482,550,128	494,059,191	506,162,850
LIABILITIES											
Current Liabilities											
Payables	911,749	872,784	898,593	936,507	971,047	1,021,594	1,029,827	1,080,238	1,116,869	1,173,675	1,193,964
Borrowings	735,207	726,085	765,081	807,386	851,311	718,891	639,270	593,051	480,435	77,895	-
Provisions	1,887,331	1,962,824	2,041,337	2,122,991	2,207,910	2,296,227	2,388,076	2,483,599	2,582,943	2,686,261	2,793,711
Total Current Liabilities	3,534,287	3,561,693	3,705,011	3,866,884	4,030,268	4,036,712	4,057,173	4,156,888	4,180,247	3,937,831	3,987,675
Non-Current Liabilities											
Borrowings	5,659,407	4,933,322	4,168,239	3,360,853	2,509,542	1,790,652	1,151,382	558,330	77,895	-	-
Employee benefit provisions	57,584	59,887	62,283	64,774	67,365	70,060	72,862	75,777	78,808	81,960	85,238
Provisions	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090	1,174,090
Total Non-Current Liabilities	6,891,081	6,167,299	5,404,612	4,599,717	3,750,997	3,034,802	2,398,334	1,808,197	1,330,793	1,256,050	1,259,328
TOTAL LIABILITIES	10,425,368	9,728,993	9,109,623	8,466,601	7,781,265	7,071,513	6,455,507	5,965,084	5,511,039	5,193,880	5,247,003
Net Assets	388,526,137	400,575,217	410,658,636	420,985,859	431,948,450	441,714,485	453,467,294	465,943,742	477,039,089	488,865,311	500,915,847
EQUITY											
Accumulated Surplus	160,646,877	165,859,579	168,901,529	171,976,039	175,468,334	177,539,967	181,367,540	185,680,996	188,368,460	191,534,564	194,665,176
Revaluation Reserves	227,879,260	234,715,638	241,757,107	249,009,820	256,480,115	264,174,518	272,099,754	280,262,746	288,670,629	297,330,748	306,250,670
Council Equity Interest	388,526,137	400,575,216	410,658,636	420,985,859	431,948,449	441,714,485	453,467,294	465,943,742	477,039,089	488,865,311	500,915,846
Total Equity	388,526,137	400,575,216	410,658,636	420,985,859	431,948,449	441,714,485	453,467,294	465,943,742	477,039,089	488,865,311	500,915,846

Narromine Shire Council
Long Term Financial Plan
BALANCE SHEET - WATER FUND

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	50,044	788,516	574,970	762,112	664,404	831,370	383,094	515,722	718,249	924,806	140,353
Investments	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	3,000,000
Receivables	1,125,611	1,325,618	1,532,569	1,746,707	1,968,283	2,197,558	2,434,802	2,680,293	2,934,320	3,197,182	3,469,187
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	4,175,655	4,114,134	4,107,539	4,508,819	4,632,687	5,028,928	4,817,896	5,196,015	5,652,569	6,121,988	6,609,540
Non-Current Assets											
Inventories	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	43,949,153	74,027,108	75,212,708	76,032,082	77,186,567	78,114,844	79,706,820	80,740,932	81,750,362	82,802,457	83,890,784
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	43,949,153	74,027,108	75,212,708	76,032,082	77,186,567	78,114,844	79,706,820	80,740,932	81,750,362	82,802,457	83,890,784
TOTAL ASSETS	48,124,808	78,141,242	79,320,247	80,540,901	81,819,254	83,143,772	84,524,716	85,936,947	87,402,931	88,924,445	90,500,324
LIABILITIES											
Current Liabilities											
Payables	184,113	193,957	202,206	210,888	220,031	229,667	239,832	250,562	261,897	273,882	286,565
Borrowings	276,513	294,262	313,151	333,252	354,643	377,407	401,633	427,414	454,849	484,046	515,117
Provisions	123,895	128,851	134,005	139,365	144,940	150,737	156,767	163,037	169,559	176,341	183,395
Total Current Liabilities	584,521	617,070	649,362	683,505	719,614	757,811	798,232	841,013	886,305	934,269	985,077
Non-Current Liabilities											
Borrowings	9,463,653	9,169,391	8,856,241	8,522,989	8,168,346	7,790,939	7,389,306	6,961,893	6,507,043	6,022,998	5,507,881
Employee benefit provisions	4,347	4,521	4,702	4,890	5,085	5,289	5,500	5,720	5,949	6,187	6,435
Provisions	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	9,468,000	9,173,912	8,860,943	8,527,879	8,173,431	7,796,228	7,394,806	6,967,613	6,512,992	6,029,185	5,514,316
TOTAL LIABILITIES	10,052,521	9,790,982	9,510,305	9,211,384	8,893,045	8,554,039	8,193,038	7,808,627	7,399,297	6,963,454	6,499,392
Net Assets	38,072,287	68,350,260	69,809,942	71,329,517	72,926,209	74,589,733	76,331,678	78,128,320	80,003,634	81,960,991	84,000,932
EQUITY											
Accumulated Surplus	17,088,097	46,736,545	47,547,816	48,399,527	49,308,319	50,263,305	51,275,458	52,320,414	53,421,490	54,581,382	55,799,935
Revaluation Reserves	20,984,190	21,613,716	22,262,127	22,929,991	23,617,891	24,326,427	25,056,220	25,807,907	26,582,144	27,379,608	28,200,997
Council Equity Interest	38,072,287	68,350,260	69,809,943	71,329,518	72,926,209	74,589,733	76,331,678	78,128,320	80,003,634	81,960,990	84,000,932
Total Equity	38,072,287	68,350,260	69,809,943	71,329,518	72,926,209	74,589,733	76,331,678	78,128,320	80,003,634	81,960,990	84,000,932

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

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	95,916	393,890	1,038,312	1,000,215	972,353	955,163	599,069	450,429	947,543	476,067	1,037,076
Investments	7,000,000	5,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	5,000,000	5,000,000
Receivables	681,751	785,077	892,048	1,002,793	1,117,442	1,236,133	1,359,007	1,486,210	1,617,895	1,754,217	1,895,340
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	7,777,667	6,178,967	5,930,360	6,003,008	6,089,795	6,191,296	5,958,076	5,936,639	6,565,438	7,230,284	7,932,416
Non-Current Assets											
Inventories	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	33,114,708	35,688,740	37,251,967	38,590,082	39,953,902	41,344,262	43,112,025	44,698,125	45,673,393	46,678,819	47,715,375
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	33,114,708	35,688,740	37,251,967	38,590,082	39,953,902	41,344,262	43,112,025	44,698,125	45,673,393	46,678,819	47,715,375
TOTAL ASSETS	40,892,375	41,867,707	43,182,327	44,593,090	46,043,697	47,535,558	49,070,101	50,634,764	52,238,831	53,909,103	55,647,791
LIABILITIES											
Current Liabilities											
Payables	109,588	175,392	109,353	113,479	117,778	122,259	126,931	131,805	136,892	142,203	147,749
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Provisions	61,948	64,426	67,003	69,683	72,470	75,369	78,384	81,519	84,780	88,171	91,698
Total Current Liabilities	171,536	239,818	176,356	183,162	190,248	197,628	205,315	213,324	221,672	230,374	239,447
Non-Current Liabilities											
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	5,434	5,651	5,877	6,113	6,357	6,611	6,876	7,151	7,437	7,734	8,044
Provisions	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	5,434	5,651	5,877	6,113	6,357	6,611	6,876	7,151	7,437	7,734	8,044
TOTAL LIABILITIES	176,970	245,469	182,233	189,275	196,605	204,240	212,191	220,475	229,109	238,109	247,491
Net Assets	40,715,405	41,622,238	43,000,094	44,403,815	45,847,092	47,331,318	48,857,910	50,414,289	52,009,722	53,670,994	55,400,300
EQUITY											
Accumulated Surplus	13,348,305	13,434,125	13,966,337	14,499,046	15,045,179	15,605,349	16,180,161	16,756,208	17,341,899	17,963,137	18,621,206
Revaluation Reserves	27,367,100	28,188,113	29,033,756	29,904,769	30,801,912	31,725,970	32,677,749	33,658,081	34,667,823	35,707,858	36,779,094
Council Equity Interest	40,715,405	41,622,238	43,000,094	44,403,816	45,847,091	47,331,319	48,857,910	50,414,289	52,009,722	53,670,995	55,400,300
Total Equity	40,715,405	41,622,238	43,000,094	44,403,816	45,847,091	47,331,319	48,857,910	50,414,289	52,009,722	53,670,995	55,400,300

Narromine Shire Council
Long Term Financial Plan
CASH FLOW STATEMENT - CONSOLIDATED

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates & Annual Charges	11,528,571	11,894,644	12,312,860	12,745,712	13,193,715	13,657,398	14,137,310	14,634,019	15,148,112	15,680,198	16,230,909
User Charges & Fees	5,298,480	5,480,229	5,668,340	5,863,034	6,064,544	6,273,105	6,488,966	6,712,383	6,943,618	7,182,948	7,430,654
Interest & Investment Revenue Received	726,471	704,570	554,613	503,460	559,626	628,759	696,084	748,217	834,024	896,038	941,615
Grants & Contributions	21,926,429	43,138,019	12,285,534	12,176,818	12,445,185	11,485,108	13,199,884	13,575,922	13,946,294	14,338,785	14,744,850
Other	311,697	314,223	285,488	288,195	290,996	293,896	296,898	300,003	303,218	306,545	309,989
Payments:											
Employee Benefits & On-Costs	(6,761,970)	(6,790,620)	(7,302,247)	(7,340,401)	(7,886,002)	(7,934,792)	(8,516,751)	(8,577,420)	(9,198,294)	(9,272,205)	(9,934,738)
Materials & Contracts	(9,664,853)	(10,908,108)	(10,712,707)	(11,092,076)	(11,527,922)	(12,109,518)	(12,331,768)	(12,897,166)	(13,387,052)	(14,051,526)	(14,414,857)
Borrowing Costs	(843,736)	(987,119)	(932,389)	(876,219)	(815,596)	(752,137)	(687,144)	(626,629)	(565,463)	(507,075)	(459,051)
Other	(1,340,707)	(1,377,400)	(1,420,797)	(1,465,939)	(1,512,659)	(1,561,016)	(1,611,065)	(1,662,865)	(1,716,479)	(1,771,969)	(1,829,401)
Net Cash provided (or used in) Operating Activities	21,180,382	41,468,438	10,738,695	10,802,585	10,811,887	9,980,802	11,672,414	12,206,464	12,307,979	12,801,740	13,019,970
Cash Flows from Investing Activities											
Receipts:											
Sale of Real Estate Assets	4,752,072	1,420,640	1,602,600	1,716,300	2,981,800	1,852,200	2,139,736	2,046,100	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	255,300	498,900	231,000	407,700	728,100	279,300	597,600	633,000	628,200	1,102,800	657,600
Payments:											
Purchase of Infrastructure, Property, Plant & Equipment	(28,371,112)	(56,208,351)	(12,852,783)	(10,467,640)	(11,677,750)	(9,249,775)	(12,038,351)	(11,729,541)	(10,397,341)	(11,863,850)	(10,518,760)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(23,363,740)	(54,288,811)	(11,019,183)	(8,343,640)	(7,967,850)	(7,118,275)	(9,301,015)	(9,050,441)	(9,769,141)	(10,761,050)	(9,861,160)
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings & Advances	2,315,000	10,000,000	-	-	-	-	-	-	-	-	-
Payments:											
Repayment of Borrowings & Advances	(679,160)	(928,559)	(998,330)	(1,054,802)	(1,115,704)	(1,179,419)	(1,068,060)	(1,010,852)	(988,486)	(901,253)	(525,724)
Net Cash Flow provided (used in) Financing Activities	1,635,840	9,071,441	(998,330)	(1,054,802)	(1,115,704)	(1,179,419)	(1,068,060)	(1,010,852)	(988,486)	(901,253)	(525,724)
Net Increase/(Decrease) in Cash & Cash Equivalents	(547,518)	(3,748,932)	(1,278,818)	1,404,143	1,728,333	1,683,108	1,303,339	2,145,171	1,550,352	1,139,437	2,633,086
plus: Cash, Cash Equivalents & Investments - beginning of year	18,161,772	17,614,254	13,865,322	12,586,504	13,990,647	15,718,979	17,402,088	18,705,426	20,850,597	22,400,949	23,540,386
Cash & Cash Equivalents - end of the year	17,614,254	13,865,322	12,586,504	13,990,647	15,718,979	17,402,088	18,705,426	20,850,597	22,400,949	23,540,386	26,173,472
Representing:											
- External Restrictions	11,395,461	9,533,934	9,612,790	9,508,458	9,635,589	10,033,414	9,474,699	9,748,021	10,456,841	11,092,094	12,261,142
- Internal Restrictions	4,145,746	2,852,668	1,653,341	2,288,855	4,018,651	5,256,621	6,503,056	7,758,260	9,022,542	9,296,228	10,579,653
- Unrestricted	2,073,047	1,478,720	1,320,373	2,193,334	2,064,739	2,112,053	2,727,671	3,344,316	2,921,566	3,152,064	3,332,677
Cash & Cash Equivalents - end of the year	17,614,254	13,865,322	12,586,504	13,990,647	15,718,979	17,402,088	18,705,426	20,850,597	22,400,949	23,540,386	26,173,472

Narromine Shire Council
Long Term Financial Plan
CASH FLOW STATEMENT - GENERAL FUND

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates & Annual Charges	9,004,081	9,280,475	9,605,872	9,942,658	10,291,231	10,652,005	11,025,406	11,411,876	11,811,872	12,225,868	12,654,355
User Charges & Fees	2,264,486	2,341,521	2,421,254	2,503,776	2,589,188	2,677,588	2,769,083	2,863,780	2,961,791	3,063,233	3,168,225
Interest & Investment Revenue Received	249,817	298,732	227,317	198,929	249,133	323,289	384,622	468,931	555,378	589,406	605,580
Grants & Contributions	20,801,429	14,063,019	12,285,534	12,176,818	12,445,185	11,485,108	13,199,884	13,575,922	13,946,294	14,338,785	14,744,850
Other	301,247	303,773	275,038	277,745	280,546	283,446	286,448	289,553	292,768	296,095	299,539
Payments:											
Employee Benefits & On-Costs	(5,823,152)	(5,814,249)	(6,286,821)	(6,284,358)	(6,787,718)	(6,792,576)	(7,328,847)	(7,342,000)	(7,913,457)	(7,935,974)	(8,545,058)
Materials & Contracts	(5,191,087)	(7,290,269)	(7,539,329)	(7,861,221)	(8,163,280)	(8,604,375)	(8,678,974)	(9,089,100)	(9,415,583)	(9,907,972)	(10,089,939)
Borrowing Costs	(376,485)	(378,560)	(341,306)	(303,733)	(262,901)	(220,503)	(177,923)	(141,260)	(105,477)	(74,101)	(54,823)
Other	(1,340,707)	(1,377,400)	(1,420,797)	(1,465,939)	(1,512,659)	(1,561,016)	(1,611,065)	(1,662,865)	(1,716,479)	(1,771,969)	(1,829,401)
Net Cash provided (or used in) Operating Activities	19,889,628	11,427,041	9,226,762	9,184,675	9,128,726	8,242,965	9,868,634	10,374,836	10,417,108	10,823,371	10,953,327
Cash Flows from Investing Activities											
Receipts:											
Sale of Real Estate Assets	4,752,072	1,420,640	1,602,600	1,716,300	2,981,800	1,852,200	2,139,736	2,046,100	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	255,300	498,900	231,000	407,700	728,100	279,300	597,600	633,000	628,200	1,102,800	657,600
Payments:											
Purchase of Infrastructure, Property, Plant & Equipment	(25,309,970)	(14,396,754)	(11,043,970)	(9,288,496)	(10,177,337)	(7,989,822)	(9,779,372)	(10,253,485)	(9,601,545)	(11,041,380)	(9,676,501)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(20,302,598)	(12,477,214)	(9,210,370)	(7,164,496)	(6,467,437)	(5,858,322)	(7,042,036)	(7,574,385)	(8,973,345)	(9,938,580)	(9,018,901)
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings & Advances	2,315,000	-	-	-	-	-	-	-	-	-	-
Payments:											
Repayment of Borrowings & Advances	(679,160)	(735,206)	(726,085)	(765,081)	(807,386)	(851,311)	(718,890)	(639,269)	(593,051)	(480,436)	(77,895)
Net Cash Flow provided (used in) Financing Activities	1,635,840	(735,206)	(726,085)	(765,081)	(807,386)	(851,311)	(718,890)	(639,269)	(593,051)	(480,436)	(77,895)
Net Increase/(Decrease) in Cash & Cash Equivalents	1,222,870	(1,785,379)	(709,693)	1,255,098	1,853,903	1,533,332	2,107,708	2,161,182	850,712	404,355	1,856,531
plus: Cash, Cash Equivalents & Investments - beginning of year	6,245,424	7,468,294	5,682,915	4,973,222	6,228,320	8,082,223	9,615,555	11,723,263	13,884,445	14,735,157	15,139,512
Cash & Cash Equivalents - end of the year	7,468,294	5,682,915	4,973,222	6,228,320	8,082,223	9,615,555	11,723,263	13,884,445	14,735,157	15,139,512	16,996,043

Narromine Shire Council
Long Term Financial Plan
CASH FLOW STATEMENT - WATER FUND

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates & Annual Charges	1,119,515	1,159,438	1,200,758	1,243,524	1,287,787	1,333,599	1,381,014	1,430,089	1,480,882	1,533,452	1,587,863
User Charges & Fees	2,543,643	2,631,194	2,721,810	2,815,597	2,912,666	3,013,133	3,117,117	3,224,740	3,336,129	3,451,417	3,570,741
Interest & Investment Revenue Received	144,598	122,002	111,541	102,999	110,484	106,576	113,255	95,324	100,629	108,730	116,992
Grants & Contributions	1,125,000	28,875,000	-	-	-	-	-	-	-	-	-
Other	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Payments:											
Employee Benefits & On-Costs	(563,291)	(585,823)	(609,256)	(633,626)	(658,971)	(685,330)	(712,743)	(741,253)	(770,903)	(801,739)	(833,808)
Materials & Contracts	(2,572,249)	(1,929,727)	(2,013,813)	(2,100,196)	(2,191,166)	(2,287,038)	(2,388,155)	(2,494,885)	(2,607,635)	(2,726,839)	(2,852,970)
Borrowing Costs	(467,251)	(608,559)	(591,083)	(572,486)	(552,695)	(531,634)	(509,221)	(485,369)	(459,986)	(432,974)	(404,228)
Other	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	1,339,465	29,673,025	829,457	865,311	917,606	958,807	1,010,767	1,038,146	1,088,616	1,141,548	1,194,089
Cash Flows from Investing Activities											
Receipts:											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
Payments:											
Purchase of Infrastructure, Property, Plant & Equipment	(1,904,367)	(39,741,200)	(770,758)	(388,448)	(706,996)	(463,733)	(1,109,873)	(533,934)	(490,654)	(514,174)	(530,714)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(1,904,367)	(39,741,200)	(770,758)	(388,448)	(706,996)	(463,733)	(1,109,873)	(533,934)	(490,654)	(514,174)	(530,714)
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings & Advances	-	10,000,000	-	-	-	-	-	-	-	-	-
Payments:											
Repayment of Borrowings & Advances	-	(193,353)	(272,245)	(289,721)	(308,318)	(328,108)	(349,170)	(371,583)	(395,435)	(420,817)	(447,829)
Net Cash Flow provided (used in) Financing Activities	-	9,806,647	(272,245)	(289,721)	(308,318)	(328,108)	(349,170)	(371,583)	(395,435)	(420,817)	(447,829)
Net Increase/(Decrease) in Cash & Cash Equivalents	(564,902)	(261,528)	(213,546)	187,142	(97,708)	166,966	(448,276)	132,629	202,527	206,557	215,546
plus: Cash, Cash Equivalents & Investments - beginning of year	3,614,946	3,050,044	2,788,516	2,574,970	2,762,112	2,664,404	2,831,370	2,383,094	2,515,722	2,718,249	2,924,806
Cash & Cash Equivalents - end of the year	3,050,044	2,788,516	2,574,970	2,762,112	2,664,404	2,831,370	2,383,094	2,515,722	2,718,249	2,924,806	3,140,353

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

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates & Annual Charges	1,404,975	1,454,732	1,506,230	1,559,531	1,614,697	1,671,794	1,730,890	1,792,053	1,855,358	1,920,878	1,988,691
User Charges & Fees	490,351	507,513	525,276	543,661	562,689	582,383	602,767	623,863	645,699	668,298	691,689
Interest & Investment Revenue Received	332,056	283,837	215,756	201,532	200,009	198,894	198,207	183,963	178,017	197,902	219,043
Grants & Contributions	-	200,000	-	-	-	-	-	-	-	-	-
Other	950	950	950	950	950	950	950	950	950	950	950
Payments:											
Employee Benefits & On-Costs	(375,527)	(390,548)	(406,170)	(422,417)	(439,313)	(456,886)	(475,161)	(494,168)	(513,935)	(534,492)	(555,872)
Materials & Contracts	(1,901,517)	(1,688,112)	(1,159,565)	(1,130,659)	(1,173,476)	(1,218,105)	(1,264,639)	(1,313,180)	(1,363,833)	(1,416,715)	(1,471,947)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	(48,711)	368,372	682,477	752,598	765,555	779,030	793,012	793,482	802,256	836,821	872,554
Cash Flows from Investing Activities											
Receipts:											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
Payments:											
Purchase of Infrastructure, Property, Plant & Equipment	(1,156,775)	(2,070,397)	(1,038,055)	(790,696)	(793,417)	(796,220)	(1,149,106)	(942,122)	(305,142)	(308,296)	(311,545)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(1,156,775)	(2,070,397)	(1,038,055)	(790,696)	(793,417)	(796,220)	(1,149,106)	(942,122)	(305,142)	(308,296)	(311,545)
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
Payments:											
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,205,486)	(1,702,025)	(355,578)	(38,098)	(27,862)	(17,190)	(356,094)	(148,640)	497,114	528,525	561,009
plus: Cash, Cash Equivalents & Investments - beginning of year	8,301,402	7,095,916	5,393,890	5,038,312	5,000,215	4,972,353	4,955,163	4,599,069	4,450,429	4,947,543	5,476,067
Cash & Cash Equivalents - end of the year	7,095,916	5,393,890	5,038,312	5,000,215	4,972,353	4,955,163	4,599,069	4,450,429	4,947,543	5,476,067	6,037,076

Narromine Shire Council
Long Term Financial Plan
EQUITY STATEMENT - CONSOLIDATED

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	442,656,742	467,313,829	510,547,715	523,468,673	536,719,192	550,721,750	563,635,537	578,656,882	594,486,351	609,052,445	624,497,296
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	8,045,550	8,286,917	8,535,524	8,791,590	9,055,337	9,326,998	9,606,807	9,895,012	10,191,862	10,497,618	10,812,546
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	8,045,550	8,286,917	8,535,524	8,791,590	9,055,337	9,326,998	9,606,807	9,895,012	10,191,862	10,497,618	10,812,546
b. Net Operating Result for the Year	16,611,537	34,946,970	4,385,434	4,458,930	4,947,220	3,586,789	5,414,538	5,934,457	4,374,232	4,947,232	5,007,236
Total Recognised Income & Expenses (c&d)	24,657,087	43,233,886	12,920,958	13,250,520	14,002,558	12,913,786	15,021,346	15,829,469	14,566,094	15,444,850	15,819,783
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	467,313,829	510,547,715	523,468,673	536,719,192	550,721,750	563,635,537	578,656,882	594,486,351	609,052,445	624,497,296	640,317,078

Narromine Shire Council
Long Term Financial Plan
EQUITY STATEMENT - GENERAL FUND

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	367,868,434	388,526,137	400,575,216	410,658,636	420,985,859	431,948,449	441,714,485	453,467,294	465,943,742	477,039,089	488,865,311
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	6,637,260	6,836,378	7,041,469	7,252,713	7,470,295	7,694,403	7,925,236	8,162,993	8,407,882	8,660,119	8,919,922
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	6,637,260	6,836,378	7,041,469	7,252,713	7,470,295	7,694,403	7,925,236	8,162,993	8,407,882	8,660,119	8,919,922
b. Net Operating Result for the Year	14,020,443	5,212,701	3,041,951	3,074,510	3,492,296	2,071,632	3,827,573	4,313,455	2,687,465	3,166,103	3,130,613
Total Recognised Income & Expenses (c&d)	20,657,703	12,049,079	10,083,421	10,327,223	10,962,590	9,766,036	11,752,809	12,476,448	11,095,347	11,826,222	12,050,536
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	388,526,137	400,575,216	410,658,636	420,985,859	431,948,449	441,714,485	453,467,294	465,943,742	477,039,089	488,865,311	500,915,846

Narromine Shire Council
Long Term Financial Plan
EQUITY STATEMENT - WATER FUND

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	35,409,832	38,072,287	68,350,260	69,809,943	71,329,518	72,926,209	74,589,733	76,331,678	78,128,320	80,003,634	81,960,990
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	611,190	629,526	648,411	667,864	687,900	708,537	729,793	751,687	774,237	797,464	821,388
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	611,190	629,526	648,411	667,864	687,900	708,537	729,793	751,687	774,237	797,464	821,388
b. Net Operating Result for the Year	2,051,265	29,648,448	811,271	851,711	908,792	954,986	1,012,153	1,044,956	1,101,077	1,159,892	1,218,554
Total Recognised Income & Expenses (c&d)	2,662,455	30,277,974	1,459,682	1,519,575	1,596,692	1,663,523	1,741,945	1,796,643	1,875,314	1,957,356	2,039,942
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	38,072,287	68,350,260	69,809,943	71,329,518	72,926,209	74,589,733	76,331,678	78,128,320	80,003,634	81,960,990	84,000,932

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

	Budget	Long Term Financial Plan									
	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	39,378,476	40,715,405	41,622,238	43,000,094	44,403,816	45,847,091	47,331,319	48,857,910	50,414,289	52,009,722	53,670,995
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	797,100	821,013	845,643	871,013	897,143	924,057	951,779	980,332	1,009,742	1,040,035	1,071,236
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	797,100	821,013	845,643	871,013	897,143	924,057	951,779	980,332	1,009,742	1,040,035	1,071,236
b. Net Operating Result for the Year	539,829	85,820	532,213	532,709	546,133	560,170	574,812	576,046	585,691	621,238	658,069
Total Recognised Income & Expenses (c&d)	1,336,929	906,833	1,377,856	1,403,722	1,443,276	1,484,227	1,526,591	1,556,379	1,595,433	1,661,273	1,729,305
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	40,715,405	41,622,238	43,000,094	44,403,816	45,847,091	47,331,319	48,857,910	50,414,289	52,009,722	53,670,995	55,400,300



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