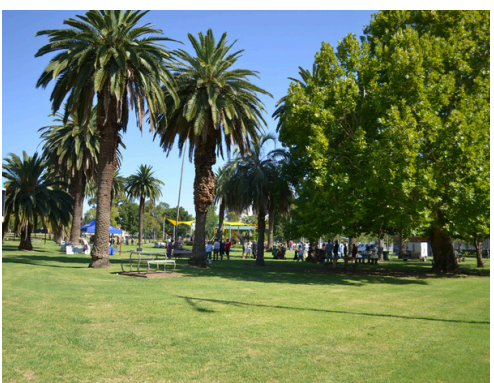




Narromine

LONG TERM FINANCIAL PLAN

1 JULY 2025 - 30 JUNE 2035



CONTENTS

Snapshot of our community	3
Introduction	4
Financial Assumptions	5
Financial Sustainability Risks / Sensitivity Analysis	7
Financial Position	8
Performance Monitoring / Scenario Modelling	8
Review	8
Financial Statements	9

Snapshot of our community



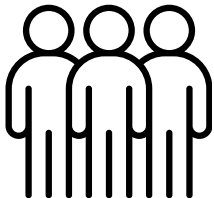
HOUSING

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 - \$557M
No of Businesses - 959
Largest Industry - Agriculture



PEOPLE

Population - 6,443
Projected Population 2041 - 6,893
Median age - 40



A DIVERSE COMMUNITY

65% of residents have Year 10 qualifications or equivalent
20.3% 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 2025-26 is \$4.2%. Estimates for future rating revenue have been set at 3%.

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 (estimated 2026). 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 3% increase.

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 15% increase for 2025-26, followed by 3% 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 3%.

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 have been increased by 2-3%. Funding sources forecast to continue include Financial Assistance Grant, Roads to Recovery Grant and Block Grant. Natural disaster funding is forecast to continue from 2025-27.

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 4-6%.

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 3.5% for 2025-26, and 3% 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 3% annually except for those costs relating to the water fund. Estimates for future expenditure on materials and contracts in the water fund have been increased by 3% for 2025-26, and 5% per annum 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 2025-26 depreciation have been decreased 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 2025-26 is included in the Operational Plan Capital Works Program.

Major projects for the next four years 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 a loan are proposed for 2026-27 to part fund the construction of a water treatment plant in Narromine. It is assumed that the future loan will be for a 20-year term and interest rates will be fixed.

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.

4. FINANCIAL POSITION

Cash and Investments

As at 30 June 2025, it is estimated Council's cash and investments totalled \$20.7 million. Externally restricted balances comprised mainly of sewer funds of \$8.0 million. Internal allocations of \$8.3 million included Financial Assistance Grants, carry-over works and other items.

Debt

As at 30 June 2025 Council had

- \$3.8 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:

- Special rates variation to increase Council rates by 4.5% from 2026-27 thereafter
- Increase in water rates by only 3% from 2025-26 thereafter and no increase in sewer charges for the year 2025-26, sewer charges to increase by 3% thereafter
- Reduction in government grant funding by at least 5-10%
- Increased expenditure for materials and contracts by 5% from 2026-27 thereafter
- Increased expenditure for salaries and wages by 5% from 2026-27 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.

Long Term Financial Plan

Income Statement - Consolidated Fund

Narromine Shire Council											
Long Term Financial Plan											
INCOME STATEMENT - CONSOLIDATED	Estimates										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations											
Revenue:											
Rates & Annual Charges	14,283,225	14,711,722	15,153,073	15,607,666	16,075,896	16,558,172	17,054,918	17,566,565	18,093,562	18,636,369	19,195,460
User Charges & Fees	1,869,592	1,925,680	1,983,450	2,042,954	2,104,242	2,167,370	2,232,391	2,299,362	2,368,343	2,439,394	2,512,575
Interest & Investment Revenue	1,285,758	1,292,187	1,298,648	1,305,141	1,311,667	1,318,225	1,324,816	1,331,440	1,338,097	1,344,788	1,351,512
Other Revenues	765,579	788,546	812,203	836,569	861,666	887,516	914,141	941,566	969,813	998,907	1,028,874
Grants & Contributions provided for Operating Purposes	10,677,983	10,275,204	10,583,460	10,795,129	11,011,032	11,231,253	11,455,878	11,684,995	11,918,695	12,157,069	12,400,211
Grants & Contributions provided for Capital Purposes	5,759,632	28,951,517	10,469,235	2,962,112	2,617,509	2,989,543	3,118,019	2,765,134	2,752,030	3,138,450	2,873,734
Other Income:											
Net gains from the disposal of assets	365,301	438,361	394,525	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Total Income from Continuing Operations	35,007,070	58,383,217	40,694,594	34,149,571	34,582,011	35,752,079	36,700,162	37,189,063	38,040,541	39,314,976	39,962,366
Expenses from Continuing Operations											
Employee Benefits & On-Costs	8,716,613	8,978,111	9,247,455	9,524,878	9,810,625	10,104,943	10,408,092	10,720,335	11,041,945	11,373,203	11,714,399
Borrowing Costs	119,123	435,997	509,858	479,734	449,062	416,814	382,907	349,596	322,825	297,773	277,958
Materials & Contracts	8,635,910	8,668,393	8,982,150	9,308,004	9,646,454	9,998,017	10,363,235	10,742,674	11,136,923	11,546,599	11,972,343
Depreciation & Amortisation	8,474,810	8,559,558	8,645,154	8,731,605	8,818,921	8,907,110	8,996,182	9,086,143	9,177,005	9,268,775	9,361,463
Other Expenses	1,247,593	1,272,545	1,310,721	1,350,043	1,390,544	1,432,260	1,475,228	1,519,485	1,565,070	1,612,022	1,660,382
Total Expenses from Continuing Operations	27,194,049	27,914,605	28,695,337	29,394,264	30,115,606	30,859,145	31,625,644	32,418,233	33,243,767	34,098,371	34,986,546
Operating Result from Continuing Operations	7,813,021	30,468,612	11,999,257	4,755,306	4,466,406	4,892,933	5,074,519	4,770,829	4,796,773	5,216,605	4,975,820
Net Operating Result for the Year	7,813,021	30,468,612	11,999,257	4,755,306	4,466,406	4,892,933	5,074,519	4,770,829	4,796,773	5,216,605	4,975,820
Net Operating Result before Grants and Contributions provided for Capital Purposes	2,053,389	1,517,095	1,530,022	1,793,194	1,848,897	1,903,390	1,956,500	2,005,695	2,044,743	2,078,155	2,102,086

Long Term Financial Plan

Income Statement - General Fund

Narromine Shire Council											
Long Term Financial Plan											
INCOME STATEMENT - GENERAL FUND	Estimates										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations											
Revenue:											
Rates & Annual Charges	9,029,129	9,300,003	9,579,003	9,866,373	10,162,364	10,467,235	10,781,252	11,104,690	11,437,830	11,780,965	12,134,394
User Charges & Fees	1,837,648	1,892,777	1,949,561	2,008,048	2,068,289	2,130,338	2,194,248	2,260,075	2,327,878	2,397,714	2,469,645
Interest & Investment Revenue	972,137	978,199	984,293	990,417	996,573	1,002,760	1,008,978	1,015,229	1,021,511	1,027,825	1,034,171
Other Revenues	756,722	779,424	802,806	826,891	851,697	877,248	903,566	930,673	958,593	987,351	1,016,971
Grants & Contributions provided for Operating Purposes	10,677,983	10,275,204	10,583,460	10,795,129	11,011,032	11,231,253	11,455,878	11,684,995	11,918,695	12,157,069	12,400,211
Grants & Contributions provided for Capital Purposes	5,384,632	13,595,267	4,285,485	2,962,112	2,617,509	2,989,543	3,118,019	2,765,134	2,752,030	3,138,450	2,873,734
Other Income:											
Net gains from the disposal of assets	365,301	438,361	394,525	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Total Income from Continuing Operations	29,023,552	37,259,236	28,579,133	28,048,970	28,307,464	29,298,377	30,061,941	30,360,796	31,016,537	32,089,374	32,529,126
Expenses from Continuing Operations											
Employee Benefits & On-Costs	8,047,918	8,289,356	8,538,036	8,794,177	9,058,003	9,329,743	9,609,635	9,897,924	10,194,862	10,500,708	10,815,729
Borrowing Costs	119,123	128,778	110,577	92,881	75,336	56,951	37,686	19,839	9,400	1,598	-
Materials & Contracts	5,897,458	5,813,090	6,004,754	6,203,031	6,408,164	6,620,402	6,840,008	7,067,251	7,302,413	7,545,788	7,797,680
Depreciation & Amortisation	7,961,330	8,040,943	8,121,353	7,902,566	7,981,592	8,061,408	8,142,022	8,223,442	8,305,677	8,388,733	8,472,621
Other Expenses	1,246,179	1,271,243	1,309,380	1,348,662	1,389,121	1,430,795	1,473,719	1,517,931	1,563,468	1,610,373	1,658,684
Total Expenses from Continuing Operations	23,272,008	23,543,409	24,084,100	24,341,317	24,912,216	25,499,299	26,103,070	26,726,386	27,375,820	28,047,199	28,744,713
Operating Result from Continuing Operations	5,751,544	13,715,826	4,495,033	3,707,653	3,395,248	3,799,078	3,958,871	3,634,409	3,640,717	4,042,174	3,784,413
Net Operating Result for the Year	5,751,544	13,715,826	4,495,033	3,707,653	3,395,248	3,799,078	3,958,871	3,634,409	3,640,717	4,042,174	3,784,413
Net Operating Result before Grants and Contributions provided for Capital Purposes	366,912	120,559	209,548	745,541	777,739	809,535	840,852	869,275	888,687	903,724	910,679

Long Term Financial Plan

Income Statement - Water Fund

Narromine Shire Council											
Long Term Financial Plan											
INCOME STATEMENT - WATER FUND	Estimates										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations											
Revenue:											
Rates & Annual Charges	3,440,978	3,544,207	3,650,534	3,760,050	3,872,851	3,989,037	4,108,708	4,231,969	4,358,928	4,489,696	4,624,387
User Charges & Fees	31,944	32,902	33,889	34,906	35,953	37,032	38,143	39,287	40,466	41,680	42,930
Interest & Investment Revenue	46,568	46,801	47,035	47,270	47,506	47,744	47,983	48,223	48,464	48,706	48,949
Other Revenues	7,857	8,093	8,335	8,586	8,843	9,108	9,382	9,663	9,953	10,252	10,559
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	375,000	15,356,250	6,183,750	-	-	-	-	-	-	-	-
Other Income:											
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	3,902,347	18,988,253	9,923,543	3,850,811	3,965,154	4,082,921	4,204,215	4,329,142	4,457,810	4,590,333	4,726,825
Expenses from Continuing Operations											
Employee Benefits & On-Costs	417,244	429,761	442,654	455,934	469,612	483,700	498,211	513,157	528,552	544,409	560,741
Borrowing Costs	-	307,219	399,281	386,853	373,726	359,863	345,221	329,757	313,425	296,175	277,958
Materials & Contracts	1,718,765	1,804,703	1,894,938	1,989,685	2,089,170	2,193,628	2,303,309	2,418,475	2,539,399	2,666,369	2,799,687
Depreciation & Amortisation	197,552	199,528	201,523	503,538	508,573	513,659	518,796	523,984	529,224	534,516	539,861
Other Expenses	150	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	2,333,711	2,741,211	2,938,396	3,336,010	3,441,081	3,550,850	3,665,537	3,785,373	3,910,599	4,041,468	4,178,247
Operating Result from Continuing Operations	1,568,636	16,247,042	6,985,147	514,801	524,073	532,070	538,677	543,769	547,211	548,865	548,578
Net Operating Result for the Year	1,568,636	16,247,042	6,985,147	514,801	524,073	532,070	538,677	543,769	547,211	548,865	548,578
Net Operating Result before Grants and Contributions provided for Capital Purposes	1,193,636	890,792	801,397	514,801	524,073	532,070	538,677	543,769	547,211	548,865	548,578

Long Term Financial Plan

Income Statement - Sewer Fund

Narromine Shire Council											
Long Term Financial Plan											
INCOME STATEMENT - SEWER FUND	Estimates										
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations											
Revenue:											
Rates & Annual Charges	1,813,118	1,867,512	1,923,537	1,981,243	2,040,680	2,101,901	2,164,958	2,229,906	2,296,804	2,365,708	2,436,679
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue	267,053	267,187	267,320	267,454	267,588	267,721	267,855	267,989	268,123	268,257	268,391
Other Revenues	1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	-	-	-	-	-	-	-	-	-	-	-
Other Income:											
Net gains from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	2,081,171	2,135,728	2,191,918	2,249,789	2,309,393	2,370,781	2,434,007	2,499,125	2,566,193	2,635,270	2,706,414
Expenses from Continuing Operations											
Employee Benefits & On-Costs	251,451	258,995	266,764	274,767	283,010	291,501	300,246	309,253	318,531	328,087	337,929
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	1,019,687	1,050,601	1,082,458	1,115,288	1,149,120	1,183,986	1,219,918	1,256,949	1,295,111	1,334,442	1,374,976
Depreciation & Amortisation	315,928	319,087	322,278	325,501	328,756	332,044	335,364	338,718	342,105	345,526	348,981
Other Expenses	1,264	1,302	1,341	1,381	1,423	1,465	1,509	1,555	1,601	1,649	1,699
Total Expenses from Continuing Operations	1,588,330	1,629,984	1,672,841	1,716,937	1,762,309	1,808,996	1,857,037	1,906,474	1,957,348	2,009,704	2,063,585
Operating Result from Continuing Operations	492,841	505,744	519,077	532,852	547,084	561,786	576,970	592,652	608,845	625,566	642,829
Net Operating Result for the Year	492,841	505,744	519,077	532,852	547,084	561,786	576,970	592,652	608,845	625,566	642,829
Net Operating Result before Grants and Contributions provided for Capital Purposes	492,841	505,744	519,077	532,852	547,084	561,786	576,970	592,652	608,845	625,566	642,829

Long Term Financial Plan

Balance Sheet - Consolidated Fund

Narromine Shire Council											
Long Term Financial Plan											
BALANCE SHEET - CONSOLIDATED	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	1,655,001	2,434,970	822,523	2,193,761	4,716,289	7,590,577	10,218,675	12,875,157	16,403,873	20,257,350	24,509,315
Investments	19,000,000	19,000,000	19,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Receivables	2,881,404	3,025,474	3,176,748	3,335,585	3,502,365	3,677,483	3,861,357	4,054,425	4,257,146	4,470,003	4,693,503
Inventories	1,733,250	1,785,248	1,838,805	1,893,969	1,950,788	2,009,312	2,069,591	2,131,679	2,195,629	2,261,498	2,329,343
Other	65,775	67,748	69,781	71,874	74,030	76,251	78,539	80,895	83,322	85,821	88,396
Total Current Assets	25,335,430	26,313,440	24,907,857	27,495,189	30,243,472	33,353,623	36,228,162	39,142,156	42,939,970	47,074,673	51,620,558
Non-Current Assets											
Inventories	5,702,044	5,188,105	14,019,766	12,940,359	11,828,570	10,683,427	9,503,930	8,289,048	7,037,720	5,748,851	4,421,317
Infrastructure, Property, Plant & Equipment	433,591,841	475,370,700	484,307,763	492,039,244	499,403,306	506,908,577	514,912,362	522,842,224	530,126,557	537,678,031	544,764,248
Investments Accounted for Using the Equity Method	430,725	430,725	430,725	430,725	430,725	430,725	430,725	430,725	430,725	430,725	430,725
Total Non-Current Assets	439,724,610	480,989,530	498,758,255	505,410,328	511,662,602	518,022,729	524,847,017	531,561,997	537,595,001	543,857,607	549,616,289
TOTAL ASSETS	465,060,040	507,302,970	523,666,111	532,905,518	541,906,074	551,376,352	561,075,179	570,704,153	580,534,971	590,932,280	601,236,847
LIABILITIES											
Current Liabilities											
Payables	2,751,974	2,834,533	2,919,569	3,007,156	3,097,371	3,190,292	3,286,001	3,384,581	3,486,118	3,590,702	3,698,423
Borrowings	398,465	636,308	602,798	633,469	665,717	699,624	556,358	465,211	406,570	342,693	361,933
Provisions	1,604,913	1,653,060	1,702,652	1,753,732	1,806,344	1,860,534	1,916,350	1,973,841	2,033,056	2,094,047	2,156,869
Total Current Liabilities	4,755,352	5,123,902	5,225,019	5,394,357	5,569,432	5,750,450	5,758,709	5,823,632	5,925,744	6,027,442	6,217,225
Non-Current Liabilities											
Borrowings	2,498,802	9,210,572	8,607,775	7,974,306	7,308,589	6,608,964	6,052,606	5,587,395	5,180,825	4,838,132	4,476,199
Employee benefit provisions	57,566	59,293	61,072	62,904	64,791	66,735	68,737	70,799	72,923	75,111	77,364
Provisions	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000
Total Non-Current Liabilities	4,542,368	11,255,865	10,654,847	10,023,210	9,359,380	8,661,699	8,107,343	7,644,194	7,239,748	6,899,243	6,539,563
TOTAL LIABILITIES	9,297,720	16,379,767	15,879,866	15,417,567	14,928,812	14,412,149	13,866,052	13,467,826	13,165,492	12,926,685	12,756,788
Net Assets	455,762,320	490,923,203	507,786,245	517,487,951	526,977,262	536,964,203	547,209,127	557,236,327	567,369,479	578,005,595	588,480,059
EQUITY											
Accumulated Surplus	181,695,499	212,164,111	224,163,368	228,918,674	233,385,080	238,278,013	243,352,532	248,123,361	252,920,134	258,136,739	263,112,559
Revaluation Reserves	274,066,821	278,759,092	283,622,877	288,569,277	293,592,182	298,686,190	303,856,595	309,112,966	314,449,345	319,868,856	325,367,500
Council Equity Interest	455,762,320	490,923,203	507,786,245	517,487,951	526,977,262	536,964,203	547,209,127	557,236,327	567,369,479	578,005,595	588,480,059
Total Equity	455,762,320	490,923,203	507,786,245	517,487,951	526,977,262	536,964,203	547,209,127	557,236,327	567,369,479	578,005,595	588,480,059

Long Term Financial Plan

Balance Sheet - General Fund

Narromine Shire Council											
Long Term Financial Plan											
BALANCE SHEET - GENERAL FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	234,826	1,003,651	348,363	823,352	2,714,098	5,703,674	7,935,258	11,303,261	14,556,144	18,223,497	22,355,510
Investments	11,500,000	10,500,000	12,000,000	14,000,000	15,000,000	15,500,000	17,000,000	17,000,000	17,000,000	17,000,000	17,000,000
Receivables	1,890,525	1,985,051	2,084,304	2,188,519	2,297,945	2,412,842	2,533,484	2,660,159	2,793,166	2,932,825	3,079,466
Inventories	1,733,250	1,785,248	1,838,805	1,893,969	1,950,788	2,009,312	2,069,591	2,131,679	2,195,629	2,261,498	2,329,343
Other	65,775	67,748	69,781	71,874	74,030	76,251	78,539	80,895	83,322	85,821	88,396
Total Current Assets	15,424,376	15,341,698	16,341,253	18,977,715	22,036,861	25,702,080	29,616,872	33,175,994	36,628,261	40,503,641	44,852,715
Non-Current Assets											
Inventories	5,702,044	5,188,105	14,019,766	12,940,359	11,828,570	10,683,427	9,503,930	8,289,048	7,037,720	5,748,851	4,421,317
Infrastructure, Property, Plant & Equipment	371,594,206	389,481,136	387,766,946	393,653,140	398,879,991	403,971,392	409,040,185	414,399,688	420,085,458	425,934,411	431,239,433
Investments Accounted for Using the Equity Method	430,725	430,725	430,725	430,725	430,725	430,725	430,725	430,725	430,725	430,725	430,725
Total Non-Current Assets	377,226,975	395,099,966	402,217,437	407,024,225	411,139,286	415,085,545	418,974,840	423,119,461	427,553,902	432,113,987	436,091,474
TOTAL ASSETS	393,151,351	410,441,664	418,558,690	426,001,940	433,176,148	440,787,624	448,591,712	456,295,455	464,182,163	472,617,628	480,944,190
LIABILITIES											
Current Liabilities											
Payables	2,602,388	2,680,460	2,760,873	2,843,700	2,929,011	3,016,881	3,107,387	3,200,609	3,296,627	3,395,526	3,497,392
Borrowings	398,465	414,939	369,000	386,545	404,929	424,194	265,464	157,985	82,094	-	-
Provisions	1,480,186	1,524,592	1,570,329	1,617,439	1,665,962	1,715,941	1,767,419	1,820,442	1,875,055	1,931,307	1,989,246
Total Current Liabilities	4,481,039	4,619,990	4,700,203	4,847,684	4,999,902	5,157,016	5,140,271	5,179,036	5,253,777	5,326,833	5,486,638
Non-Current Liabilities											
Borrowings	2,498,802	2,090,210	1,721,212	1,334,667	929,738	505,544	240,080	82,095	-	-	-
Employee benefit provisions	26,651	27,451	28,274	29,122	29,996	30,896	31,823	32,777	33,761	34,774	35,817
Provisions	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000
Total Non-Current Liabilities	4,511,453	4,103,661	3,735,486	3,349,789	2,945,734	2,522,440	2,257,903	2,100,872	2,019,761	2,020,774	2,021,817
TOTAL LIABILITIES	8,992,492	8,723,651	8,435,689	8,197,473	7,945,636	7,679,456	7,398,174	7,279,908	7,273,537	7,347,607	7,508,455
Net Assets	384,158,859	401,718,013	410,123,001	417,804,466	425,230,512	433,108,168	441,193,539	449,015,547	456,908,626	465,270,022	473,435,735
EQUITY											
Accumulated Surplus	157,749,659	171,465,485	175,960,517	179,668,171	183,063,420	186,862,497	190,821,369	194,455,778	198,096,494	202,138,668	205,923,081
Revaluation Reserves	226,409,200	230,252,528	234,162,483	238,136,296	242,167,092	246,245,671	250,372,170	254,559,769	258,812,133	263,131,354	267,512,653
Council Equity Interest	384,158,859	401,718,013	410,123,000	417,804,467	425,230,512	433,108,168	441,193,539	449,015,547	456,908,627	465,270,022	473,435,734
Total Equity	384,158,859	401,718,013	410,123,000	417,804,467	425,230,512	433,108,168	441,193,539	449,015,547	456,908,627	465,270,022	473,435,734

Long Term Financial Plan

Balance Sheet - Water Fund

Narromine Shire Council											
Long Term Financial Plan											
BALANCE SHEET - WATER FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	953,484	1,077,603	317,762	1,060,282	1,326,975	1,534,919	1,692,660	1,220,068	1,382,101	1,509,403	1,606,197
Investments	-	1,500,000	500,000	-	-	-	-	-	-	-	-
Receivables	817,953	858,851	901,793	946,883	994,227	1,043,938	1,096,135	1,150,942	1,208,489	1,268,914	1,332,359
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	1,771,437	3,436,454	1,719,555	2,007,164	2,321,202	2,578,857	2,788,796	2,371,010	2,590,591	2,778,317	2,938,556
Non-Current Assets											
Inventories	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	31,403,625	53,865,558	62,974,774	63,604,193	64,208,460	64,870,021	65,578,526	66,917,915	67,614,234	68,334,258	69,070,899
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	31,403,625	53,865,558	62,974,774	63,604,193	64,208,460	64,870,021	65,578,526	66,917,915	67,614,234	68,334,258	69,070,899
TOTAL ASSETS	33,175,062	57,302,011	64,694,329	65,611,357	66,529,662	67,448,878	68,367,321	69,288,925	70,204,824	71,112,575	72,009,456
LIABILITIES											
Current Liabilities											
Payables	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382	107,513	110,739	114,061
Borrowings	-	221,369	233,798	246,924	260,788	275,430	290,894	307,226	324,476	342,693	361,933
Provisions	85,284	87,843	90,478	93,192	95,988	98,868	101,834	104,889	108,035	111,276	114,615
Total Current Liabilities	170,156	396,630	414,317	432,858	452,300	472,687	494,069	516,496	540,025	564,708	590,608
Non-Current Liabilities											
Borrowings	-	7,120,362	6,886,563	6,639,639	6,378,851	6,103,420	5,812,526	5,505,300	5,180,824	4,838,132	4,476,199
Employee benefit provisions	21,321	21,961	22,619	23,298	23,997	24,717	25,458	26,222	27,009	27,819	28,654
Provisions	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	21,321	7,142,323	6,909,182	6,662,937	6,402,848	6,128,137	5,837,984	5,531,522	5,207,833	4,865,951	4,504,853
TOTAL LIABILITIES	191,477	7,538,952	7,323,499	7,095,795	6,855,148	6,600,824	6,332,054	6,048,019	5,747,857	5,430,659	5,095,461
Net Assets	32,983,585	49,763,059	57,370,830	58,515,562	59,674,514	60,848,053	62,035,268	63,240,906	64,456,967	65,681,916	66,913,995
EQUITY											
Accumulated Surplus	12,337,179	28,584,221	35,569,368	36,084,169	36,608,242	37,140,312	37,678,989	38,222,758	38,769,969	39,318,834	39,867,412
Revaluation Reserves	20,646,406	21,178,838	21,801,462	22,431,393	23,066,272	23,707,741	24,356,279	25,018,148	25,686,998	26,363,082	27,046,583
Council Equity Interest	32,983,585	49,763,059	57,370,830	58,515,562	59,674,514	60,848,053	62,035,268	63,240,906	64,456,967	65,681,916	66,913,995
Total Equity	32,983,585	49,763,059	57,370,830	58,515,562	59,674,514	60,848,053	62,035,268	63,240,906	64,456,967	65,681,916	66,913,995

Long Term Financial Plan

Balance Sheet - Sewer Fund

Narromine Shire Council											
Long Term Financial Plan											
BALANCE SHEET - SEWER FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS											
Current Assets											
Cash & Cash Equivalents	466,691	353,716	156,398	310,127	675,216	351,984	590,757	351,828	465,628	524,450	547,608
Investments	7,500,000	7,000,000	6,500,000	6,000,000	5,000,000	4,500,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Receivables	172,926	181,572	190,651	200,183	210,193	220,702	231,737	243,324	255,490	268,265	281,678
Inventories	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	8,139,617	7,535,288	6,847,049	6,510,310	5,885,409	5,072,686	3,822,494	3,595,152	3,721,118	3,792,715	3,829,286
Non-Current Assets		31,651,142	33,176,979	34,379,851	35,896,643	37,630,603	39,834,026	41,051,767	41,944,014	42,915,700	43,948,804
Inventories	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	30,594,010	32,024,006	33,566,043	34,781,911	36,314,855	38,067,164	40,293,650	41,524,622	42,426,864	43,409,362	44,453,915
Investments Accounted for Using the Equity Method	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	30,594,010	32,024,006	33,566,043	34,781,911	36,314,855	38,067,164	40,293,650	41,524,622	42,426,864	43,409,362	44,453,915
TOTAL ASSETS	38,733,627	39,559,295	40,413,092	41,292,221	42,200,264	43,139,850	44,116,145	45,119,774	46,147,983	47,202,077	48,283,202
LIABILITIES											
Current Liabilities											
Payables	64,714	66,655	68,655	70,715	72,836	75,021	77,272	79,590	81,978	84,437	86,970
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Provisions	39,443	40,626	41,845	43,100	44,393	45,725	47,097	48,510	49,965	51,464	53,008
Total Current Liabilities	104,157	107,282	110,500	113,815	117,230	120,747	124,369	128,100	131,943	135,901	139,978
Non-Current Liabilities											
Borrowings	-	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	9,594	9,882	10,178	10,484	10,798	11,122	11,456	11,799	12,153	12,518	12,894
Provisions	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	9,594	9,882	10,178	10,484	10,798	11,122	11,456	11,799	12,153	12,518	12,894
TOTAL LIABILITIES	113,751	117,164	120,678	124,299	128,028	131,869	135,825	139,899	144,096	148,419	152,872
Net Assets	38,619,876	39,442,131	40,292,414	41,167,922	42,072,236	43,007,982	43,980,320	44,979,875	46,003,886	47,053,658	48,130,330
EQUITY											
Accumulated Surplus	11,608,661	12,114,405	12,633,482	13,166,334	13,713,418	14,275,204	14,852,174	15,444,826	16,053,671	16,679,237	17,322,066
Revaluation Reserves	27,011,215	27,327,726	27,658,932	28,001,588	28,358,818	28,732,778	29,128,146	29,535,049	29,950,215	30,374,421	30,808,264
Council Equity Interest	38,619,876	39,442,131	40,292,414	41,167,922	42,072,236	43,007,982	43,980,320	44,979,875	46,003,886	47,053,658	48,130,330
Total Equity	38,619,876	39,442,131	40,292,414	41,167,922	42,072,236	43,007,982	43,980,320	44,979,875	46,003,886	47,053,658	48,130,330

Long Term Financial Plan

Cash Flow Statement - Consolidated Fund

Narromine Shire Council											
Long Term Financial Plan											
CASH FLOW STATEMENT - CONSOLIDATED	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates & Annual Charges	13,569,064	13,976,136	14,395,419	14,827,283	15,272,101	15,730,263	16,202,172	16,688,237	17,188,884	17,704,551	18,235,687
User Charges & Fees	1,776,112	1,829,396	1,884,278	1,940,806	1,999,030	2,059,002	2,120,771	2,184,394	2,249,926	2,317,424	2,386,946
Interest & Investment Revenue Received	1,285,758	1,292,187	1,298,648	1,305,141	1,311,667	1,318,225	1,324,816	1,331,440	1,338,097	1,344,788	1,351,512
Grants & Contributions	16,437,615	39,226,721	21,052,695	13,757,241	13,628,541	14,220,796	14,573,897	14,450,129	14,670,725	15,295,519	15,273,945
Other	727,297	749,119	771,593	794,741	818,583	843,140	868,434	894,488	921,322	948,962	977,430
Payments:											
Employee Benefits & On-Costs	(8,716,613)	(8,978,111)	(9,247,455)	(9,524,878)	(9,810,625)	(10,104,943)	(10,408,092)	(10,720,335)	(11,041,945)	(11,373,203)	(11,714,399)
Materials & Contracts	(9,374,457)	(8,408,341)	(8,644,268)	(8,921,765)	(9,209,045)	(9,505,640)	(9,812,148)	(10,128,918)	(10,456,312)	(10,794,704)	(11,144,483)
Borrowing Costs	(119,123)	(435,997)	(509,858)	(479,734)	(449,062)	(416,814)	(382,907)	(349,596)	(322,825)	(297,773)	(277,958)
Other	(1,222,641)	(1,234,369)	(1,271,399)	(1,309,542)	(1,348,828)	(1,389,292)	(1,430,971)	(1,473,900)	(1,518,118)	(1,563,661)	(1,610,571)
Net Cash provided (or used in) Operating Activities	14,363,012	38,016,740	19,729,653	12,389,293	12,212,362	12,754,736	13,055,973	12,875,939	13,029,756	13,581,902	13,478,109
Cash Flows from Investing Activities											
Receipts:											
Sale of Real Estate Assets	1,598,740	685,000	323,982	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Sale of Infrastructure, Property, Plant & Equipment	560,493	577,308	594,627	612,466	630,840	649,765	669,258	689,336	710,016	731,316	753,256
Payments:											
Purchase of Infrastructure, Property, Plant & Equipment	(16,253,151)	(44,972,101)	(21,019,634)	(10,907,073)	(10,566,554)	(10,743,845)	(11,276,859)	(11,231,784)	(10,625,194)	(10,932,520)	(10,516,057)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(14,093,918)	(43,709,793)	(20,101,025)	(8,794,607)	(8,435,714)	(8,594,080)	(9,107,601)	(9,042,448)	(8,415,178)	(8,701,204)	(8,262,801)
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings & Advances	-	7,500,000	-	-	-	-	-	-	-	-	-
Payments:											
Repayment of Borrowings & Advances	(803,074)	(1,026,978)	(1,241,075)	(1,223,448)	(1,254,120)	(1,286,368)	(1,320,274)	(1,177,008)	(1,085,862)	(1,027,220)	(963,343)
Net Cash Flow provided (used in) Financing Activities	(803,074)	6,473,022	(1,241,075)	(1,223,448)	(1,254,120)	(1,286,368)	(1,320,274)	(1,177,008)	(1,085,862)	(1,027,220)	(963,343)
Net Increase/(Decrease) in Cash & Cash Equivalents	(533,980)	779,969	(1,612,447)	2,371,238	2,522,528	2,874,288	2,628,097	2,656,482	3,528,716	3,853,478	4,251,965
plus: Cash, Cash Equivalents & Investments - beginning of year	21,188,981	20,655,001	21,434,970	19,822,523	22,193,761	24,716,289	27,590,577	30,218,675	32,875,157	36,403,873	40,257,350
Cash & Cash Equivalents - end of the year	20,655,001	21,434,970	19,822,523	22,193,761	24,716,289	27,590,577	30,218,675	32,875,157	36,403,873	40,257,350	44,509,315
Representing:											
- External Restrictions	10,700,720	11,728,604	9,288,685	9,202,693	8,852,767	8,256,318	7,172,238	6,480,704	6,777,126	6,984,453	7,126,246
- Internal Restrictions	8,342,847	8,557,878	8,779,360	9,007,487	9,242,458	9,484,477	9,733,757	9,990,516	10,254,977	10,527,372	10,807,940
- Unrestricted	1,611,434	1,148,488	1,754,478	3,983,581	6,621,065	9,849,782	13,312,680	16,403,937	19,371,770	22,745,524	26,575,130
	20,655,001	21,434,970	19,822,523	22,193,761	24,716,289	27,590,577	30,218,675	32,875,157	36,403,873	40,257,350	44,509,315

Long Term Financial Plan

Cash Flow Statement - General Fund

Narromine Shire Council											
Long Term Financial Plan											
CASH FLOW STATEMENT - GENERAL FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates & Annual Charges	8,577,673	8,835,003	9,100,052	9,265,893	9,654,247	9,943,872	10,242,189	10,549,456	10,865,939	11,191,917	11,527,674
User Charges & Fees	1,745,765	1,798,139	1,852,083	1,907,646	1,964,875	2,023,821	2,084,536	2,147,071	2,211,483	2,277,828	2,346,163
Interest & Investment Revenue Received	972,137	979,178	985,301	991,455	997,643	1,003,861	1,010,112	1,016,398	1,022,715	1,029,065	1,035,448
Grants & Contributions	16,062,615	23,870,471	14,868,945	13,757,241	13,628,541	14,220,796	14,573,897	14,450,129	14,670,725	15,295,519	15,273,945
Other	718,883	740,452	762,667	785,546	809,112	833,387	858,387	884,139	910,663	937,983	966,122
Payments:											
Employee Benefits & On-Costs	(8,047,918)	(8,289,355)	(8,538,037)	(8,794,177)	(9,058,003)	(9,329,742)	(9,609,635)	(9,897,925)	(10,194,862)	(10,500,707)	(10,815,729)
Materials & Contracts	(6,916,857)	(5,638,696)	(5,756,193)	(5,909,941)	(6,067,904)	(6,229,355)	(6,394,617)	(6,563,757)	(6,736,837)	(6,913,918)	(7,095,060)
Borrowing Costs	(119,123)	(128,778)	(110,576)	(92,881)	(75,336)	(56,951)	(37,687)	(19,839)	(9,400)	(1,598)	-
Other	(1,221,227)	(1,234,369)	(1,271,399)	(1,309,542)	(1,348,828)	(1,389,292)	(1,430,971)	(1,473,900)	(1,518,118)	(1,563,661)	(1,610,571)
Net Cash provided (or used in) Operating Activities	11,771,948	20,932,044	11,892,841	10,601,239	10,504,347	11,020,396	11,296,211	11,091,772	11,222,308	11,752,428	11,627,992
Cash Flows from Investing Activities											
Receipts:											
Sale of Real Estate Assets	1,598,740	685,000	323,982	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Sale of Infrastructure, Property, Plant & Equipment	560,493	577,308	594,627	612,466	630,840	649,765	669,258	689,336	710,016	731,316	753,256
Payments:											
Purchase of Infrastructure, Property, Plant & Equipment	(14,704,269)	(21,556,819)	(10,947,031)	(9,249,067)	(8,737,246)	(8,655,004)	(8,689,042)	(9,026,989)	(9,400,807)	(9,613,644)	(9,128,585)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(12,545,036)	(20,294,511)	(10,028,422)	(7,136,601)	(6,606,406)	(6,505,239)	(6,519,784)	(6,837,653)	(7,190,791)	(7,382,328)	(6,875,329)
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-
Payments:											
Repayment of Borrowings & Advances	(803,074)	(868,709)	(1,019,706)	(989,650)	(1,007,195)	(1,025,580)	(1,044,844)	(886,115)	(778,636)	(702,745)	(620,650)
Net Cash Flow provided (used in) Financing Activities	(803,074)	(868,709)	(1,019,706)	(989,650)	(1,007,195)	(1,025,580)	(1,044,844)	(886,115)	(778,636)	(702,745)	(620,650)
Net Increase/(Decrease) in Cash & Cash Equivalents	(1,576,162)	(231,176)	844,714	2,474,988	2,890,746	3,489,577	3,731,582	3,368,004	3,252,881	3,667,355	4,132,013
plus: Cash, Cash Equivalents & Investments - beginning of year	13,310,988	11,734,826	11,503,650	12,348,364	14,823,352	17,714,098	21,203,675	24,935,257	28,303,262	31,556,143	35,223,497
Cash & Cash Equivalents - end of the year	11,734,826	11,503,650	12,348,364	14,823,352	17,714,098	21,203,675	24,935,257	28,303,262	31,556,143	35,223,497	39,355,511

Long Term Financial Plan

Cash Flow Statement - Water Fund

Narromine Shire Council											
Long Term Financial Plan											
CASH FLOW STATEMENT - WATER FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates & Annual Charges	3,268,929	3,366,997	3,468,007	3,679,208	3,679,208	3,789,585	3,903,273	4,020,371	4,140,982	4,265,211	4,393,168
User Charges & Fees	30,347	31,257	32,195	33,161	34,155	35,180	36,236	37,323	38,443	39,596	40,784
Interest & Investment Revenue Received	46,568	46,801	47,035	47,270	47,506	47,744	47,983	48,223	48,464	48,706	48,949
Grants & Contributions	375,000	15,356,250	6,183,750	-	-	-	-	-	-	-	-
Other	7,464	7,688	7,918	8,157	8,401	8,653	8,913	9,180	9,455	9,739	10,031
Payments:											
Employee Benefits & On-Costs	(417,244)	(429,761)	(442,654)	(455,934)	(469,612)	(483,700)	(498,211)	(513,157)	(528,552)	(544,409)	(560,741)
Materials & Contracts	(1,543,522)	(1,750,562)	(1,838,090)	(1,929,994)	(2,026,495)	(2,127,819)	(2,234,210)	(2,345,921)	(2,463,217)	(2,586,378)	(2,715,696)
Borrowing Costs	-	(307,219)	(399,281)	(386,853)	(373,726)	(359,863)	(345,221)	(329,757)	(313,425)	(296,175)	(277,958)
Other	(150)	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	1,767,392	16,321,451	7,058,880	995,015	899,438	909,780	918,763	926,261	932,150	936,290	938,537
Cash Flows from Investing Activities											
Receipts:											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
Payments:											
Purchase of Infrastructure, Property, Plant & Equipment	(1,041,374)	(22,039,063)	(8,597,352)	(518,697)	(385,820)	(441,049)	(485,591)	(1,107,960)	(462,890)	(484,514)	(499,049)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(1,041,374)	(22,039,063)	(8,597,352)	(518,697)	(385,820)	(441,049)	(485,591)	(1,107,960)	(462,890)	(484,514)	(499,049)
Cash Flows from Financing Activities											
Receipts:											
Proceeds from Borrowings & Advances	-	7,500,000	-	-	-	-	-	-	-	-	-
Payments:											
Repayment of Borrowings & Advances	-	(158,269)	(221,369)	(233,798)	(246,924)	(260,788)	(275,430)	(290,894)	(307,226)	(324,475)	(342,693)
Net Cash Flow provided (used in) Financing Activities	-	7,341,731	(221,369)	(233,798)	(246,924)	(260,788)	(275,430)	(290,894)	(307,226)	(324,475)	(342,693)
Net Increase/(Decrease) in Cash & Cash Equivalents	726,018	1,624,119	(1,759,841)	242,520	266,694	207,943	157,742	(472,593)	162,034	127,301	96,794
plus: Cash, Cash Equivalents & Investments - beginning of year	227,466	953,484	2,577,603	817,762	1,060,282	1,326,975	1,534,919	1,692,660	1,220,068	1,382,101	1,509,403
Cash & Cash Equivalents - end of the year	953,484	2,577,603	817,762	1,060,282	1,326,975	1,534,919	1,692,660	1,220,068	1,382,101	1,509,403	1,606,197

Long Term Financial Plan

Cash Flow Statement - Sewer Fund

Narromine Shire Council											
Long Term Financial Plan											
CASH FLOW STATEMENT - SEWER FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities											
Receipts:											
Rates & Annual Charges	1,722,462	1,774,136	1,827,360	1,882,181	1,938,646	1,996,806	2,056,710	2,118,411	2,181,964	2,247,423	2,314,845
User Charges & Fees	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Revenue Received	267,053	266,208	266,312	266,416	266,518	266,620	266,721	266,820	266,919	267,017	267,114
Grants & Contributions	-	-	-	-	-	-	-	-	-	-	-
Other	950	979	1,008	1,038	1,070	1,101	1,134	1,169	1,204	1,240	1,277
Payments:											
Employee Benefits & On-Costs	(251,451)	(258,995)	(266,764)	(274,767)	(283,010)	(291,501)	(300,246)	(309,253)	(318,531)	(328,087)	(337,929)
Materials & Contracts	(914,078)	(1,019,083)	(1,049,984)	(1,081,829)	(1,114,646)	(1,148,466)	(1,183,320)	(1,219,241)	(1,256,258)	(1,294,409)	(1,333,727)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-	-
Other	(1,264)	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	823,672	763,244	777,932	793,039	808,577	824,560	840,999	857,906	875,298	893,184	911,580
Cash Flows from Investing Activities											
Receipts:											
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-
Payments:											
Purchase of Infrastructure, Property, Plant & Equipment	(507,508)	(1,376,219)	(1,475,251)	(1,139,309)	(1,443,488)	(1,647,792)	(2,102,226)	(1,096,835)	(761,497)	(834,362)	(888,423)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(507,508)	(1,376,219)	(1,475,251)	(1,139,309)	(1,443,488)	(1,647,792)	(2,102,226)	(1,096,835)	(761,497)	(834,362)	(888,423)
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	316,164	(612,975)	(697,319)	(346,270)	(634,911)	(823,232)	(1,261,227)	(238,929)	113,801	58,822	23,157
plus: Cash, Cash Equivalents & Investments - beginning of year	7,650,527	7,966,691	7,353,716	6,656,397	6,310,127	5,675,216	4,851,984	3,590,757	3,351,828	3,465,628	3,524,450
Cash & Cash Equivalents - end of the year	7,966,691	7,353,716	6,656,397	6,310,127	5,675,216	4,851,984	3,590,757	3,351,828	3,465,628	3,524,450	3,547,608

Long Term Financial Plan

Equity Statement - Consolidated Fund

Narromine Shire Council											
Long Term Financial Plan											
EQUITY STATEMENT - CONSOLIDATED	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	440,900,185	455,762,320	490,923,203	507,786,245	517,487,951	526,977,262	536,964,203	547,209,127	557,236,327	567,369,479	578,005,595
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	7,049,114	4,692,271	4,863,785	4,946,399	5,022,906	5,094,007	5,170,406	5,256,370	5,336,379	5,419,511	5,498,644
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	7,049,114	4,692,271	4,863,785	4,946,399	5,022,906	5,094,007	5,170,406	5,256,370	5,336,379	5,419,511	5,498,644
b. Net Operating Result for the Year	7,813,021	30,468,612	11,999,257	4,755,306	4,466,406	4,892,933	5,074,519	4,770,829	4,796,773	5,216,605	4,975,820
Total Recognised Income & Expenses (c&d)	14,862,135	35,160,883	16,863,042	9,701,705	9,489,312	9,986,940	10,244,925	10,027,199	10,133,152	10,636,116	10,474,464
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	455,762,320	490,923,203	507,786,245	517,487,951	526,977,262	536,964,203	547,209,127	557,236,327	567,369,479	578,005,595	588,480,059

Long Term Financial Plan

Equity Statement - General Fund

Narromine Shire Council											
Long Term Financial Plan											
EQUITY STATEMENT - GENERAL FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	372,543,470	384,158,859	401,718,013	410,123,001	417,804,467	425,230,512	433,108,168	441,193,540	449,015,545	456,908,626	465,270,021
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	5,863,845	3,843,328	3,909,954	3,973,813	4,030,797	4,078,578	4,126,501	4,187,596	4,252,364	4,319,221	4,381,301
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	5,863,845	3,843,328	3,909,954	3,973,813	4,030,797	4,078,578	4,126,501	4,187,596	4,252,364	4,319,221	4,381,301
b. Net Operating Result for the Year	5,751,544	13,715,826	4,495,033	3,707,653	3,395,248	3,799,078	3,958,871	3,634,409	3,640,717	4,042,174	3,784,413
Total Recognised Income & Expenses (c&d)	11,615,389	17,559,154	8,404,987	7,681,466	7,426,045	7,877,656	8,085,372	7,822,005	7,893,081	8,361,395	8,165,714
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	384,158,859	401,718,013	410,123,001	417,804,467	425,230,512	433,108,168	441,193,540	449,015,545	456,908,626	465,270,021	473,435,735

Long Term Financial Plan

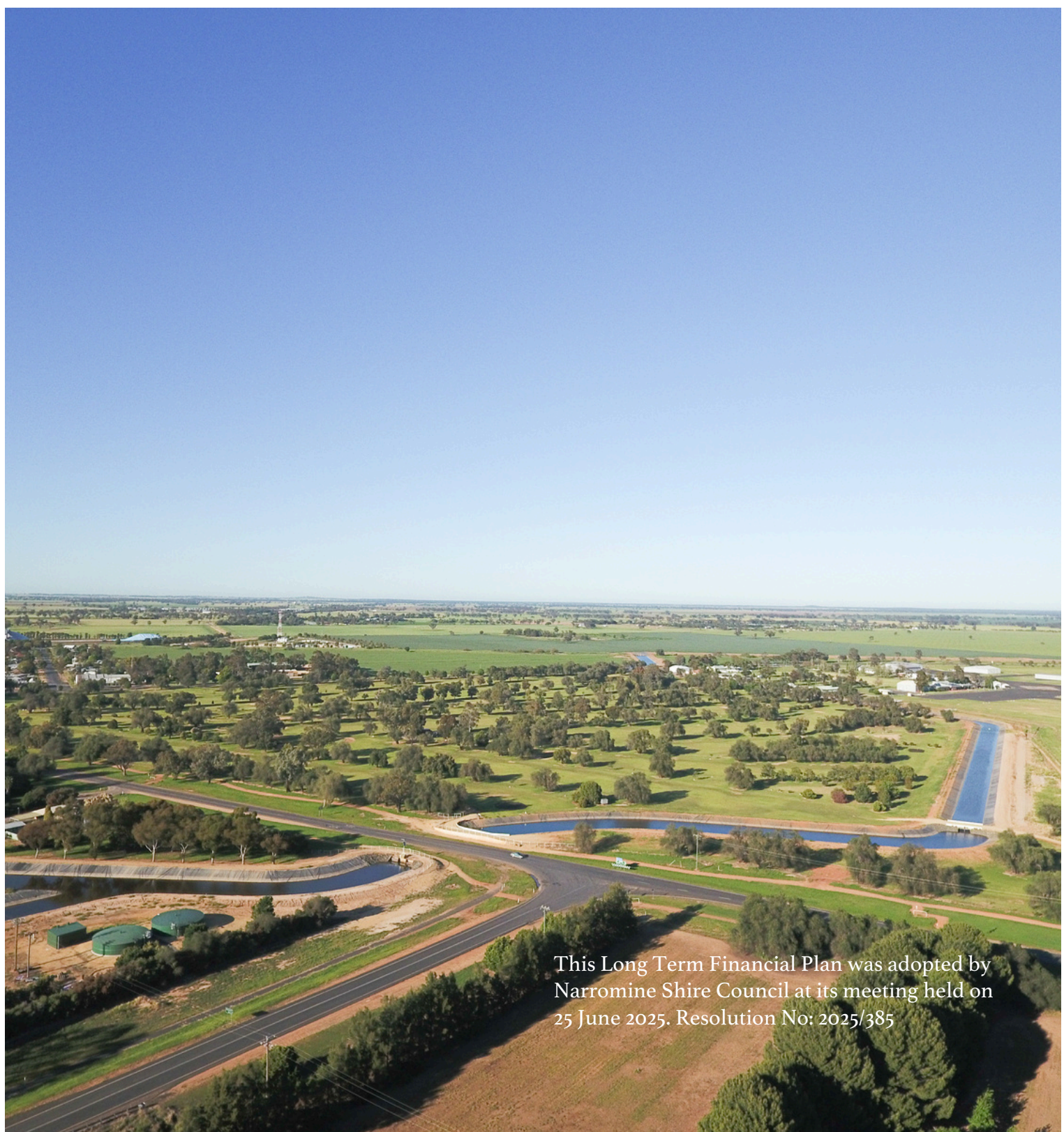
Equity Statement – Water Fund

Narromine Shire Council											
Long Term Financial Plan											
EQUITY STATEMENT - WATER FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	30,819,611	32,983,585	49,763,059	57,370,830	58,515,562	59,674,514	60,848,053	62,035,268	63,240,906	64,456,967	65,681,916
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	595,338	532,432	622,624	629,931	634,879	641,469	648,537	661,870	668,850	676,084	683,500
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	595,338	532,432	622,624	629,931	634,879	641,469	648,537	661,870	668,850	676,084	683,500
b. Net Operating Result for the Year	1,568,636	16,247,042	6,985,147	514,801	524,073	532,070	538,677	543,769	547,211	548,865	548,578
Total Recognised Income & Expenses (c&d)	2,163,974	16,779,474	7,607,771	1,144,732	1,158,952	1,173,539	1,187,214	1,205,639	1,216,061	1,224,949	1,232,078
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	32,983,585	49,763,059	57,370,830	58,515,562	59,674,514	60,848,053	62,035,268	63,240,906	64,456,967	65,681,916	66,913,995

Long Term Financial Plan

Equity Statement – Sewer Fund

Narromine Shire Council											
Long Term Financial Plan											
EQUITY STATEMENT - SEWER FUND	Budget	Long Term Financial Plan									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	37,537,104	38,619,876	39,442,131	40,292,414	41,167,922	42,072,236	43,007,982	43,980,320	44,979,875	46,003,886	47,053,658
a. Current Year Income & Expenses Recognised direct to Equity											
- Transfers to/(from) Asset Revaluation Reserve	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
- Transfers to/(from) Other Reserves	-	-	-	-	-	-	-	-	-	-	-
- Other Income/Expenses recognised	-	-	-	-	-	-	-	-	-	-	-
- Other Adjustments	-	-	-	-	-	-	-	-	-	-	-
Net Income Recognised Directly in Equity	589,931	316,511	331,207	342,655	357,230	373,960	395,368	406,904	415,165	424,206	433,843
b. Net Operating Result for the Year	492,841	505,744	519,077	532,852	547,084	561,786	576,970	592,652	608,845	625,566	642,829
Total Recognised Income & Expenses (c&d)	1,082,772	822,255	850,284	875,507	904,314	935,746	972,338	999,556	1,024,010	1,049,772	1,076,672
c. Distributions to/(Contributions from) Minority Interests	-	-	-	-	-	-	-	-	-	-	-
d. Transfers between Equity	-	-	-	-	-	-	-	-	-	-	-
Equity - Balance at end of the reporting period	38,619,876	39,442,131	40,292,414	41,167,922	42,072,236	43,007,982	43,980,320	44,979,875	46,003,886	47,053,658	48,130,330



This Long Term Financial Plan was adopted by
Narromine Shire Council at its meeting held on
25 June 2025. Resolution No: 2025/385

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