

Long Term Financial Plan

for the period 2024 - 2034



LEETON
SHIRE COUNCIL

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1. Message from the Mayor and General Manager

Greetings to Leeton Shire Council Ratepayers and Residents

Under the Local Government Act, Council is required to run a financially sustainable organisation. This document, our latest Long Term Financial Plan (LTFP) 2024 – 2034, sets out our forecast costs to responsibly deliver services to residents in Leeton Shire over the next decade.

LTFPs cover a 10-year horizon and are updated annually. It is important to note each of these plans are a snapshot in time, based on the range of services Council has voted to deliver in response to community wants and needs, along with what Council is mandated to deliver under law. The LTFP is also influenced by the most current information to hand, including adopted Asset Management Plans, asset valuations and informed assumptions. Sometimes local, regional, national and even international events can influence the cost of Council services.

Like many Councils across NSW, the Leeton Shire Council LTFP indicates clearly that we are not financially sustainable. This is largely due to rate-pegging whereby our rate increases over several decades have been set by IPART (the Independent Pricing and Regulatory Tribunal NSW) and have not kept pace with inflation. This has consequently prevented Council from generating sufficient income to cover its expenses, including keeping up fully with its asset renewal obligations (sometimes called the infrastructure backlog).

Council is now at the stage of using cash reserves to fund its operations and this cash will run out in due course. This dilemma is not new and the 2021-2024 Council has raised the situation with the community on several occasions during its term of office, including proposing a Special Rate Variation. In 2022 Council voted down a Special Rate Variation (SRV) proposal following extensive community feedback. While there was no appetite for a rate variation, it is noted that there was also no appetite from community to see any services reduced either. Consequently, Council remains financially unsustainable.

As Council we consider the organisation to be both lean and prudent, delivering a breadth and depth of services beyond our routinely available resourcing levels. While committed to continually looking for further efficiencies, the reality is that all the 'low hanging' savings have been consumed and the remaining two main options for getting back into black are increasing revenue or reducing services / service levels. On this basis, this LTFP doesn't identify a large savings target as indicated in the last one as we consider this unachievable unless services are reduced.

As this term of Council draws to a close, the current Council leaves the community and a future Council with a LTFP that outlines the reality of what the Council is facing financially. This is called the Base Case and assumes business as usual. The Base Case is not a pretty picture. This LTFP also offers two alternative scenarios for turning the situation around while keeping all current services, through potentially increasing rates revenue. These scenarios aim to catch up on the

infrastructure backlog too, having regard to the new Asset Management Plans that were adopted in 2023 / 24.

It is important to note that the scenarios in this LTFP are for information only – they are NOT formal proposals for public consultation. They are presented as an indication of what it will take to close the operational funding gap.

As well as updating community, this LTFP also provides the new Council that will come in after the September 2024 elections with a basis for understanding and reviewing operating and capital costs and making some critical decisions about the future financial sustainability of Leeton Shire Council. It will be up to the new Council to consult with ratepayers and residents about whether to increase income or reduce services, or do a combination of both. The other option they have is to find new revenue streams, acknowledging this can be more difficult to achieve in rural NSW compared to the major cities (where commercial rentals, parking meters, parking fines etc can generate millions of dollars of income for relatively low risk).

Please take the time to digest this 2024 – 2034 LTFP, especially the Base Case. While there is no formal community consultation about this LTFP, anyone with comments about the document or ideas for achieving financial sustainability is welcome to contact the General Manager on council@leeton.nsw.gov.au.

The next iteration of the LTFP in March/April 2025 will likely be an important conversation piece with ratepayers and residents of our fine Shire about how to achieve long term financial sustainability. The new Council may wish to consider alternative scenarios to the ones presented in this LTFP before any community consultation commences. Together, the new Council and the Shire’s residents must find an acceptable path forward for getting Leeton Shire Council’s fiscal affairs on a more sustainable track.

Sincerely



**Cr Tony Reneker
Mayor**



**Jackie Kruger
General Manager**

2. Introduction

Council's current Long Term Financial Plan (LTFP) has been reviewed and updated using Council's new LTFP modelling tool developed by LG Solutions to reflect the following:

- The current 2023/24 and 2024/25 budget decisions/forecasts have been updated within the LTFP to inform the starting point.
- Refinement of the 10 years Capital Works Program and alignment to the Asset Management Plans that have been approved for Water, Wastewater (Sewerage), Transport, Stormwater and Buildings Asset classes.
- Refinement of the planning assumptions for each revenue and expenditure type within the model. It is impossible to be precise about forward projections, but it is important to understand the key factors used within the model to help explain variations from year to year.

The LTFP is a dynamic document, reviewed and updated annually, changing as the needs, strategies and financial position of the Council change over time. This means that the LTFP is updated with the latest known budget information and assumptions each year as part of the development of the Annual Budget (Operational Plan).

This LTFP covers the period 2024 to 2034.

3. Background

Council operates General (including domestic waste business), Water and Sewer Funds. The General Fund financial position is unsustainable at the current levels of expenditure and income due to a range of issues. These include the long-term impacts of rate capping which sees rates income capped and expenses uncapped, driven by economic conditions like:

- Inflation and other market factors
- Cost shifting from state government to local government, such as new internal Audit and Risk Committee obligations, the emergency service levy and, more recently, grant-funded construction of new assets. These all impose additional operating costs on councils.

Since its 'Fit For the Future' Improvement Plan in 2015, Council has highlighted the financial sustainability challenges faced by General Fund. This situation will not change in the medium or long term without active intervention. In 2018 and 2022, Council sought expert advice from Morrison Low on its financial position and on both occasions a Special Rate Variation (SRV) was recommended. In 2022 Council endorsed the recommendation that this deficit be addressed by way of a SRV in order to maintain the General Fund's financial sustainability over the longer term, however, the SRV did not proceed.

To continue the financial sustainability path Council must:

- Ensure future cash budgets are in surplus to restore an adequate level of working capital.
- Consider opportunities to increase revenue including reviewing rates and charges revenue including the possibility of applying in future for an SRV.
- Continue to look for opportunities for efficiencies and reprioritisation of services to financially sustainable levels each year.

4. Planning Assumptions

The following table outlines Council’s planning assumptions by revenue and expenditure types. Included within the assumptions is a brief description as to how Council has determined this assumption and the external influences which impact the assumption.

Category	2025/26	2026/27	2027/28	2028/29	2029/30 to 2033/34
CPI (Inflation)	3.0%	3.0%	3.0%	3.0%	3.0%
Rate Peg	3.0%	2.7%	2.7%	2.7%	2.7%
Annual Charges	3.0%	3.0%	3.0%	3.0%	3.0%
Fees and Charges	3.0%	3.0%	3.0%	3.0%	3.0%
Grants and Contributions	3.0%	3.0%	3.0%	3.0%	3.0%
Other Revenues	3.0%	3.0%	3.0%	3.0%	3.0%
Other Income	3.0%	3.0%	3.0%	3.0%	3.0%
Interest Returns	4.0%	3.5%	3.0%	3.0%	3.0%
Employee Expenses	3.5%	3.0%	3.0%	3.0%	3.0%
Materials and Services	3.0%	3.0%	3.0%	3.0%	3.0%
Depreciation	Defined by Asset Class	Defined by Asset Class	Defined by Asset Class	Defined by Asset Class	Defined by Asset Class
Other Expenses	3.0%	3.0%	3.0%	3.0%	3.0%

Inflation (CPI)

The Reserve Bank (RBA) has forecast the ‘All Groups Consumer Price Index’ (CPI) for the year ending June 2024 to be at 3.6% and is forecasting a further decrease to 3.0% for the year ending June 2025. The target for CPI for the RBA is to maintain inflation between 2% and 3%.

Based on this assumption Council has selected the high point for CPI to apply across the term of the LTFF. While most Councils tend to select the mid-point at 2.5%, this does not take into account that there are significant material and service costs that impact Council over and above the all groups CPI determination. Inflation on goods and services used by Council has been even higher than the measured Consumer Price Index (CPI) due to the high cost growth on specific goods and services used by Council (for example construction materials, fuel and service industries).

Rate Pegging

In accordance with IPART guidelines and forecast calculations Council has applied a 3% rate peg for 2025/26 and then an ongoing 2.7% across the term of the LTFP. IPART based their calculations on CPI and Award movements, therefore movements in CPI and the final Award determinations will impact the LTFP annually.

The rate peg will apply to the ordinary rates levied at Council including, Residential, Business and Farmland, noting that for 2023-24 and 2024-25 (only) Farmland will benefit from a rate peg holiday, with the commensurate increase in rates shifted onto Business.

Annual Charges

Annual charges primarily relate to the Water, Sewerage and Domestic Waste businesses and are not tied by Rate Pegging. For this reason, these charges should be set to ensure there is sufficient funds held in reserve and also achieve an ongoing operational surplus for the respective fund.

For the Base Case Council has opted to apply the high Point of the expected CPI for the term of the LTFP. The alternative scenarios to the Base Case consider more financially viable options.

User Charges and Fees

This includes all of Council's general fees and charges like:

- Water user charges
- Trade waste user charges
- Waste tipping fees
- Swimming Pool fees
- Childcare fees
- Golf Course fees
- Application fees – Development applications, Section 603 certificates, other Planning fees etc.

No major fluctuations are expected in the volumes of other income. Prices will be adjusted in line with CPI on an annual basis, other than presented in the alternative scenarios to the Base Case for water and sewer funds.

Other Revenues

No major fluctuations are expected in the volumes of other income. Prices will be adjusted in line with CPI on an annual basis. For this reason, other revenue in the LTFP has the 3% applied for the term of the LTFP. This category covers items like legal fees recovery, fines, commissions, kiosk sales, sales of surplus water and insurance rebates.

Other Income

Rental income is forecast to grow in line with inflation as most rental reviews reference the CPI to determine the contracted rental increase. No major fluctuations are expected in the volumes of other revenue. Prices will be adjusted in line with CPI on an annual basis. For this reason, other revenue in the LTFP has the 3% applied for the term of the LTFP.

Operating Grants

Operational grants will be maintained at current levels with CPI adjustments being applied. The key grants included here and the amounts for the 2024/25 budget include:

- \$6.2M Financial Assistance – Road and general components - ongoing
- \$330K Regional Roads block grant - ongoing
- \$1.16M Roads to Recovery grant - ongoing
- \$96K Library subsidy - ongoing
- \$50K Noxious weeds - ongoing
- \$40K Road safety - ongoing
- \$110K Childcare – ongoing
- \$80K Roxy Theatre - ongoing

Council has not included the Regional Emergency Road Repair Fund (RERRF) grant received as income in 2023/24 as ongoing as it had a fixed life. The RERRF money held in reserve is being utilized across 2025/26 and 2026/27.

Capital Grants and contributions

Capital grants in particular are difficult to forecast and have been high in recent years. Council expects capital grants will decline from previous years. At this stage there is no major capital grant identified as ongoing or included as a one off as most of the previous capital grants included in the budget represented flood damage funding or specific projects like the Roxy and Vance Estate Industrial Development that are not ongoing.

In 2024/25 the major capital grants that were not considered ongoing and removed from the future years:

- \$621K Local Roads Community Infrastructure (LRCI) Stage 4 for Vance Estate (2nd payment)
- \$1.40M Create NSW for Roxy (final payment)
- \$1.77M Disaster Recovery funding
- \$200K Leeton Pool Solar grant
- \$80K Sycamore Toilet Block

Developer contributions have been assumed to remain at current levels and increase by CPI.

Interest Returns

Council is currently achieving an average interest rate of 4.6% to the end of May 2024, compared to 3.08% in the prior year. However, as the RBA continues to control inflation, interest rates are expected to start to reduce again. Interest on investments has been forecast at 4% for 2025/26 and slowly reducing to 3.5% in 2026/27 until reaching 3% for all future years.

Employee costs

Employee cost impacts can affect wages volatility including internal and external factors such as the rising cost of employment, skills shortages, staff turnover, attraction and retention of staff, an increase in superannuation benefits, maternity and paternity leave, Award increases and changes in service levels.

For this category Council has elected to apply a 3.5% increase for 2025/26 which includes the known Award increase and impacts of the 0.5% superannuation guarantee. For all future years Council has applied 3%.

Materials and Services

This covers the broad range of expenses incurred by Council and includes:

- Materials and consumables
- Contractor and consultancy costs
- Councillor and Mayoral fees and associated expenses
- Audit
- Insurances
- Fuel
- Advertising
- Bank charges
- Election expenses
- Electricity and heating
- Office expenses
- Street lighting
- Telephone and communications

Prices will be adjusted in line with CPI on an annual basis. For this reason, other revenue in the LTFP has the 3% applied for the term of the LTFP. The high point of CPI has been applied to take into account impacts of key council expenditure that tends to move higher than CPI like fuel, insurances transport costs etc.

Depreciation

Specific additions and adjustments for depreciation have been made for major new infrastructure being commissioned throughout the LTFP timeline. Further asset revaluations will be factored into future reviews of the LTFP.

Other Expenses

This category includes the following expense types:

- Emergency Services Levy
- NSW Fire Brigade and Rural Fire Service Levies
- Tip remediation provision expense
- Council contributions and donations

Prices will be adjusted in line with CPI on an annual basis. For this reason, other expenses in the LTFP has the 3% applied for the term of the LTFP.

Loan Borrowings

Council has factored in loans for the existing new loans scheduled to be received in 2023/24 for LELC (10 year term) and Roxy (20 year term) projects. At this stage it is expected that the actual loans will be drawn in 2024/25. The loan repayments are budgeted to commence in 2024/25 for both these loans and are shown throughout the life of the LTFP.

In 2024/25, Council has budgeted to draw down the new 10 year loan for Vance of \$5.55M and the loan repayments are budgeted to commence in 2025/26 and remain for the term of the LTFP.

In 2026/27, Council is proposing to use loan borrowings to fund the \$2M for the new stadium and \$1M for the new cemetery (10 year loans).

The impact of the new draw downs and subsequent repayments is incorporated in the LTFP.

External Risks

The following is a range of identified external risks that may also impact on the LTFP should they eventuate as they could result in a significant change in operating revenue or expenditure and the need to review service levels.

- Budget reductions in state and federal governments may impact future funding provisions of grants and contributions.
- Continued increased cost-shifting from other levels of government may adversely impact current expenditure levels of Council.
- Climate change and its effect on council assets (roads, drainage, footpaths) like flood and bushfire events
- Global issues impacting cost and supply of materials.

Council will review the LTFP each year as part of the development of the Annual Operational Plan.

5. The Base Case Summaries for General Fund, Sewer Fund and Water Fund

The Base Case represents business as usual, with Council adopting rate pegging increases as per normal.

General Fund

The General Fund rate peg is set at 3% for 2025/26 and then applying 2.7% from 2026/27 to 2033/34.

The table below shows the impact of applying the standard rate peg:

Base	2025/26	2026/27	2027/28	2028/29	2029/30
Rate Peg only	3.00%	2.70%	2.70%	2.70%	2.70%
Rate Yield	8,818,948	9,057,059	9,301,600	9,552,743	9,810,667

The Income Statement and Cashflow Statement in Section 7.1 show the impacts of continuing with the business as usual or Base Case and reaffirms that doing nothing is unviable and alternative scenarios must be considered in the next 2 years. Of note, the Base Case:

- Continues to deliver ongoing Operating deficits before Grants and Contributions provided for Capital purposes for the 10 Years – accumulating to a value of (\$30.79M).
- Delivers a deficit in unrestricted cash in 2025/26 and is ongoing, showing that Council cannot fund the planned Capital Program under the Base Case.

Sewerage Fund

The Sewerage Fund charges increase is set at 3% annually for the term of the LTFP. This represents the high point of the CPI and not the rate peg as this fund is not tied to rate pegging legislation.

The Income Statement and Cashflow Statement in Section 8.1 show the need to model alternative scenarios to secure financial sustainability for Sewer Fund as the Base Case:

- Continues to deliver ongoing Operating deficits before Grants and Contributions provided for Capital purposes across the term of the LTFP – accumulating to a value of (\$4.4M).
- Has cash slowly deteriorating until 2031/32 with a very small cash balance of \$86K before ending up in a negative cash position for the final 2 years of the LTFP. Council cannot adequately fund the Wastewater Asset Renewal Program under the base case and becomes financially unviable.

Water Fund

The Water Fund charges increase is set at 3% annually for the term of the LTFP. This represents the high point of the CPI and not the rate peg as this fund is not tied to rate pegging legislation.

The Income Statement and Cashflow Statement in Section 9.1 show that when applying the standard Base Case to Water Fund, it mostly absorbs the impacts of the Water Asset Management Plan until 2029/30. However, intervention would be required as, the Base Case:

- Achieves an ongoing Operating surplus before Grants and Contributions provided for Capital purposes until 2029/30 and then moves into deficits – accumulating to a value of only \$358K.
- Has cash slowly deteriorating until 2031/32 with a very small cash balance of \$1.7M before ending up in a negative cash position for the final 2 years of the LTFP 2033/34.
- Intervention would be required in 4 to 5 years to reduce the deteriorating position of the Water Fund with the Base Case assumptions.

6. Alternative Scenarios to Achieve Financial Sustainability

The Local Government Act requires councils to apply sound financial management principles which include:

- achieving a fully funded operating position
- maintaining sufficient cash reserves
- having an appropriately funded capital program
- maintaining its asset base 'fit for purpose'
- having adequate resources to meet ongoing compliance obligations.

While not a formal proposal in this LTFP, to achieve financial sustainability and maintain fit for purpose infrastructure, Council will in future require a rate increase above the standard rate pegging limits. This includes the expected rate peg increases that Council would ordinarily have increased rates by, plus a further additional increase over and above rate peg. This will need to be considered as potential viable options in the next one to two years by the next term of Council.

A future Council might also consider a reduction in services/service levels to reduce expenses, or alternative/new revenue sources to generate income. In this LTFP, savings have not been included in any scenarios as engagement to date has suggested the community would like to maintain all services.

Council has an obligation to ensure that it manages its financial resources sustainably, including that it has adequate revenue to cover expenditure. This LTFP looks at how Council's finances will shape up if it continues as it currently is (the Base Case) as well as modelling two different scenarios considering alternative solutions.

The potential scenarios were designed to:

- generate an operating surplus, before capital income
- ensure Council can fully fund its required renewal and maintenance spend as identified in Council's adopted Asset Management Plans.
- ensure Council is able to maintain a positive unrestricted cash position.

6.1 Alternative Scenario 1 – Phased Improvement

The Phased Improvement Plan represents a more gradual impact to ratepayers over 4 to 5 years, and still aiming to achieve financial sustainability.

General Fund

The General Fund phased option shows rate pegging set at 14.75% for 5 years from 2025/26 to 2029/30 then reverts to the standard rate peg of 2.7% to 2033/34.

The table below shows the impact of applying the rate peg as anticipated to be applied by IPART plus a potential additional rate increase to solve the financial sustainability issues:

Phased	2025/26	2026/27	2027/28	2028/29	2029/30
Rate Peg only	3.00%	2.70%	2.70%	2.70%	2.70%
Additional %	11.75%	12.05%	12.05%	12.05%	12.05%
Total Increase	14.75%	14.75%	14.75%	14.75%	14.75%
Rate Yield	9,824,993	11,274,179	12,937,120	14,845,346	17,035,034
Rates Above Base	1,006,045	2,217,120	3,635,521	5,292,603	7,224,367

The Income Statement and Cashflow Statement in Section 7.2 show the impacts of adopting the Phased Improvement Plan for the General Fund. This option delivers the following key results:

- Achieves an ongoing Operating surplus before Grants and Contributions provided for Capital purposes in 2027/28 (so takes 4 years) and ongoing in future years – accumulating to a value of \$24M.
- The Cash and Investment position across the 10 years still struggles to fund the capital program and remains in an unrestricted cash deficit until 2030/31. The unrestricted cash position improves to \$1.3M in 2033/34 under this scenario. This is pending a review of the Asset Renewal program.

While there is certainly improvement, this option would require further smoothing of the timing of delivering on the Asset Management Plan works to avoid the unrestricted cash deficits.

Sewerage Fund

Sewerage Fund phased option for annual charges and user charges has a potential increase of 7% per annum across the term of the LTFP. This is to be reviewed annually.

The Income Statement and Cashflow Statement in Section 8.2 show that the Phased Improvement Plan for Sewer Fund achieves the following key results:

- Achieves an ongoing Operating surplus before Grants and Contributions provided for Capital purposes in 2027/28 and ongoing in future years – accumulating to a value of \$3.7M.
- Achieves an improving Cash and Investment position across the 10 years and can adequately fund the current capital program. The cash position in 2033/34 is \$5.2M in reserve under this scenario. While further intervention maybe required in the future for the purposes of the LTFP this can be considered a satisfactory option to be reviewed annually.

This is considered a viable scenario to be reviewed and monitored annually.

Water Fund

The Water Fund phased option for annual charges and user charges has a potential increase of 5% per annum across the term of the LTFP. This is to be reviewed annually.

The Income Statement and Cashflow Statement in Section 9.2 show that the Phased Improvement Plan for Water Fund achieves the following key results:

- Achieves an ongoing Operating surplus before Grants and Contributions provided for Capital purposes across the term of the LTFP – accumulating to a value of \$5.5M.
- Achieves an improving Cash and Investment position across the 10 years compared to the base case and can adequately fund the current capital program. The cash position in the final year of the LTFP is still \$1.9M under this scenario.

While further intervention maybe required in the future, for the purposes of the LTFP this can be considered a satisfactory option to be reviewed and monitored annually.

6.2 Alternative Scenario 2 – Fast Improvement

The Fast Improvement Plan represents a faster approach to achieving financial sustainability across 2 or 3 financial years.

General Fund

General Fund potential fast option has rate pegging set at 23% for both 2025/26 and 2026/27, 17% for 2027/28 and then reverts to the standard rate peg of 2.7% from 2028/29 to 2033/34.

The table below shows the impact of applying the rate peg as anticipated to be applied by IPART plus a potential additional percentage to solve the financial sustainability issues:

Fast	2025/26	2026/27	2027/28	2028/29	2029/30
Rate Peg only	3.00%	2.70%	2.70%	2.70%	2.70%
Additional %	20.00%	20.30%	14.30%	0.00%	0.00%
Total Increase	23.00%	23.00%	17.00%	2.70%	2.70%
Rate Yield	10,531,365	12,953,578	15,155,687	15,564,890	15,985,142
Rates Above Base	1,712,417	3,896,519	5,854,087	6,012,147	6,174,475

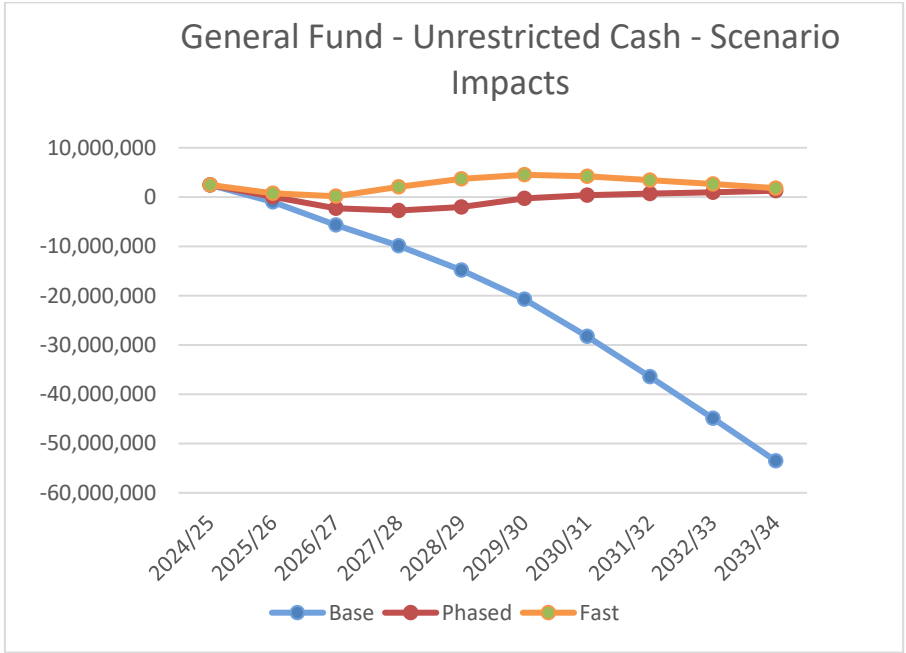
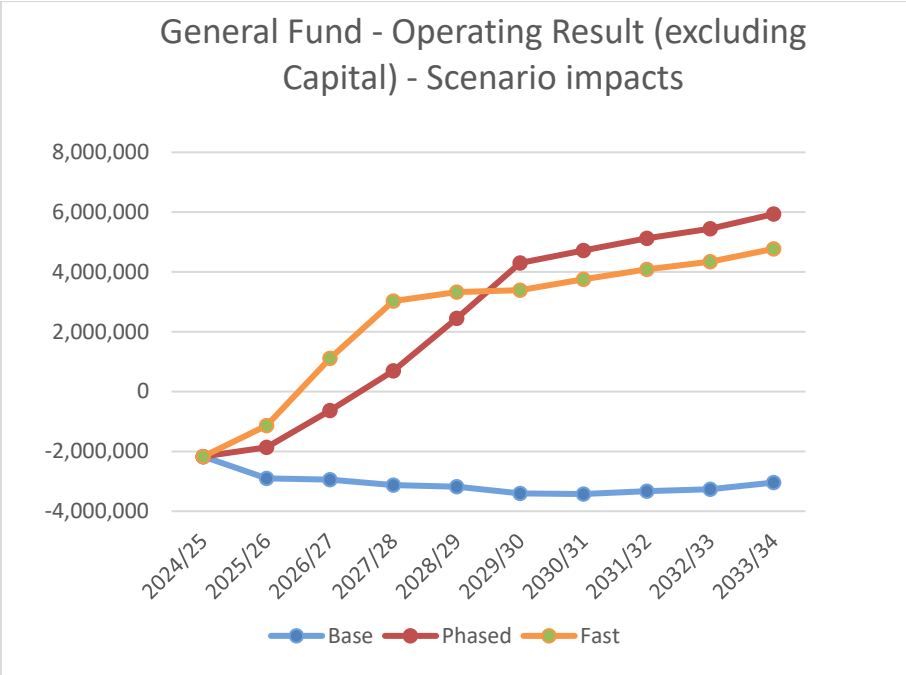
The Income Statement and Cashflow Statement in Section 7.3 show the impacts of adopting the Fast Improvement Plan for General Fund. This option delivers the following key results:

- Achieves an ongoing Operating surplus before Grants and Contributions provided for Capital purposes in 2026/27 and ongoing in future years – accumulating to a value of \$24.5M.
- Achieves an improving Cash and Investment position across the 10 years and can adequately fund the current capital program. The unrestricted cash position improves to \$1.8M under this scenario. This is pending a review of the Asset Renewal program.

This is considered the most viable option for the General Fund.

NOTE: THE ABOVE ALTERNATIVE SCENARIOS ARE PRESENTED FOR INFORMATION ONLY AND ARE NOT INTENDED AS FORMAL PROPOSALS FOR PUBLIC CONSULTATION.

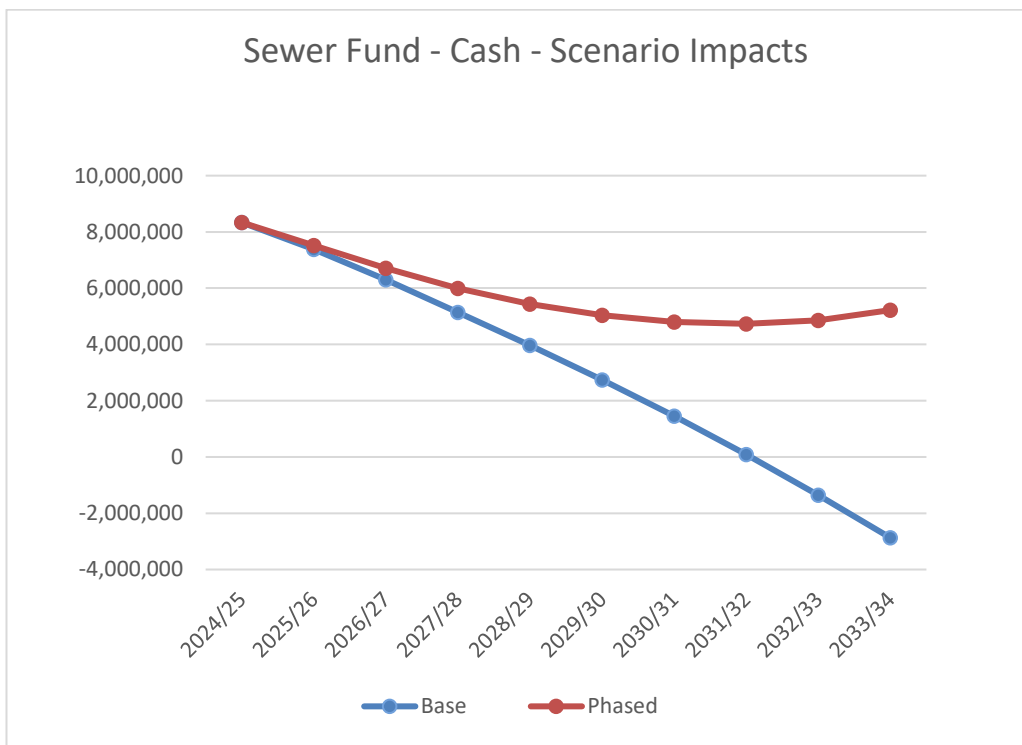
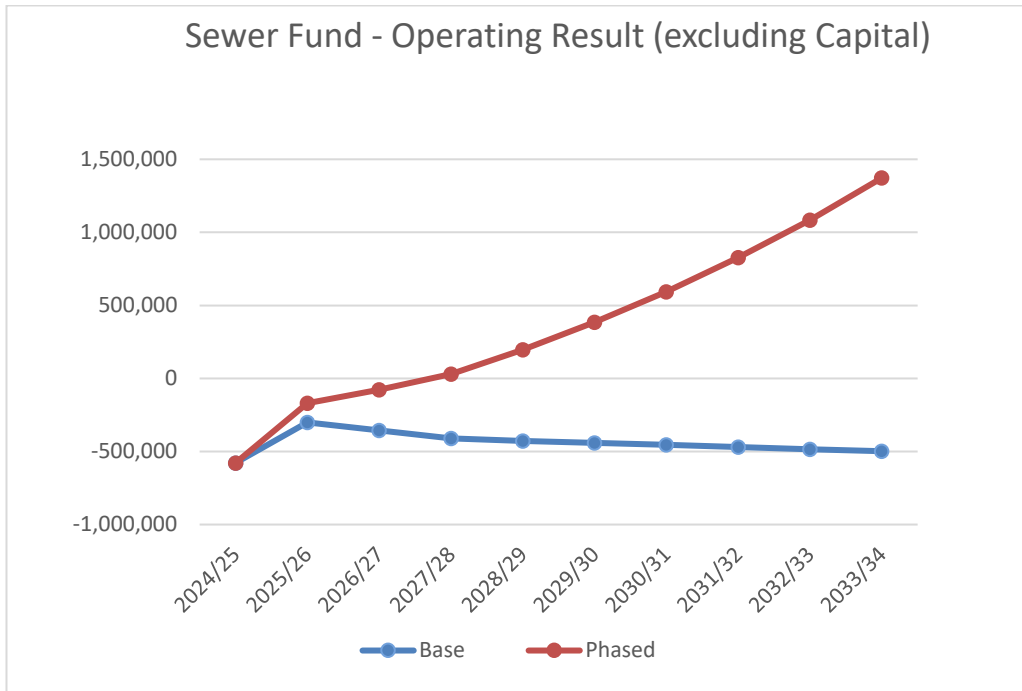
The impact on General Fund graphically with the potential alternative scenarios:



Sewerage Fund

For the Sewerage Fund there is no potential Fast scenario as the Phased approach is considered a satisfactory option at this stage to be monitored and reviewed annually.

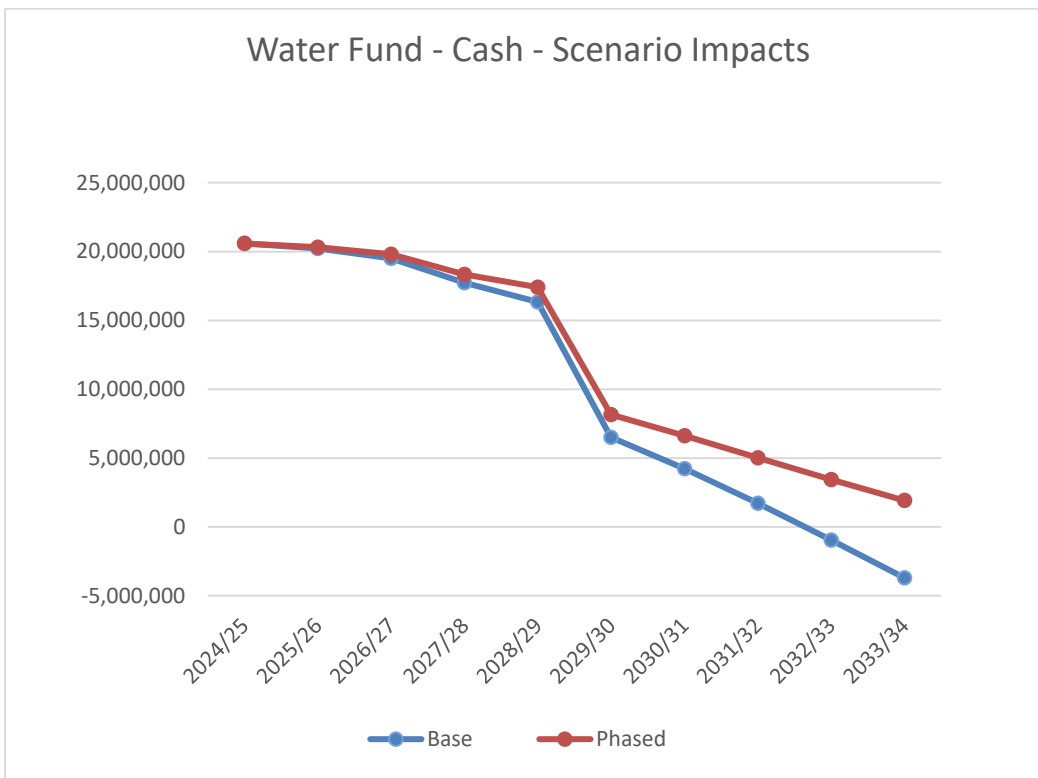
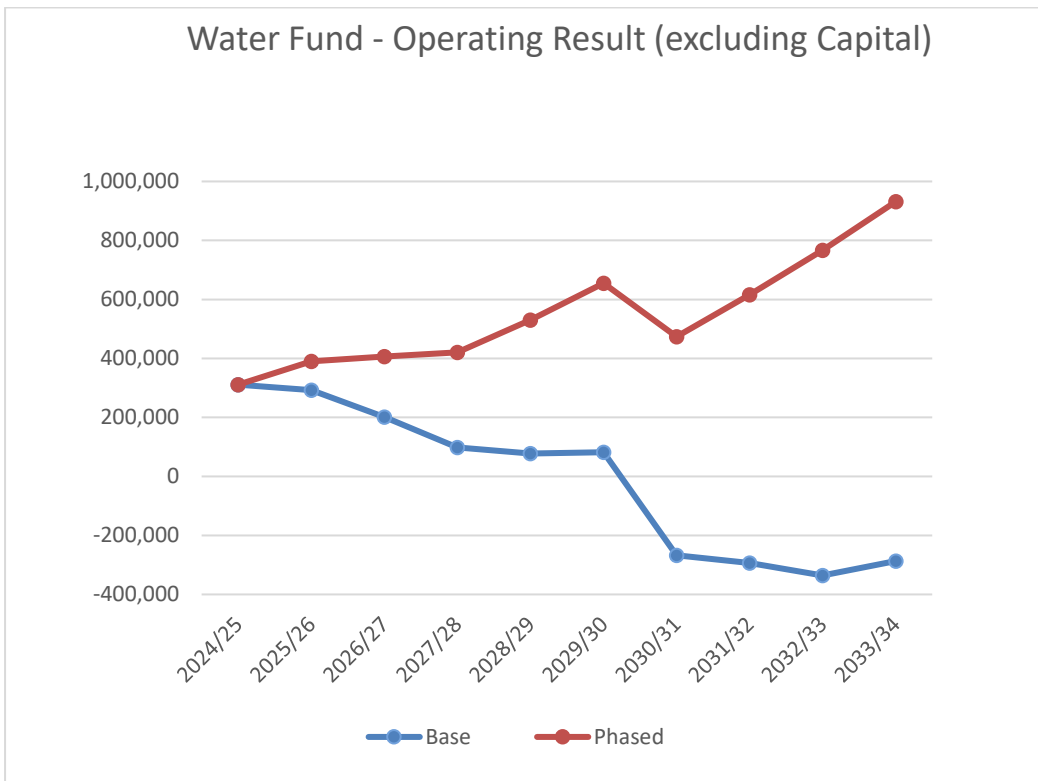
The impact of the scenarios on Sewer Fund graphically with the potential alternative scenarios:



Water Fund

For the Water Fund there is no scenario as the Phased approach is considered a satisfactory option at this stage, to be monitored and review annually.

The impact of the scenarios on Water Fund graphically with the potential alternative scenarios:



7. General Fund (including Waste)

7.1 General Fund - Base Case

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - GENERAL FUND										
Scenario: Base Case										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	10,958,484	11,284,389	11,593,570	11,911,310	12,237,848	12,573,427	12,918,299	13,272,720	13,636,957	14,011,282
User Charges & Fees	5,962,854	6,141,740	6,325,992	6,515,772	6,711,245	6,912,582	7,119,960	7,333,559	7,553,565	7,780,172
Other Revenues	714,823	588,715	606,376	624,567	643,304	662,603	682,482	702,956	724,045	745,766
Grants & Contributions provided for Operating Purposes	8,405,961	8,438,082	8,656,567	8,881,607	9,113,398	8,973,608	9,242,817	9,520,101	9,805,704	10,099,875
Grants & Contributions provided for Capital Purposes	4,292,815	185,400	190,962	196,691	202,592	208,669	214,929	221,377	228,019	234,859
Interest & Investment Revenue	1,159,651	948,683	690,793	549,381	464,044	403,968	204,843	148,151	148,151	148,151
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	311,173	320,508	330,123	340,027	350,228	360,735	371,557	382,704	394,185	406,010
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	31,805,761	27,907,517	28,394,383	29,019,355	29,722,658	30,095,593	30,754,886	31,581,568	32,490,626	33,426,116
Expenses from Continuing Operations										
Employee Benefits & On-Costs	12,728,353	13,114,083	13,383,905	13,785,423	14,198,985	14,624,955	15,063,704	15,515,615	15,981,084	16,460,516
Borrowing Costs	424,431	766,189	723,548	872,601	809,547	742,399	671,029	595,443	514,908	429,098
Materials & Contracts	8,820,095	8,756,112	9,018,795	9,289,359	9,634,268	9,855,081	10,150,734	10,455,256	10,842,017	11,091,981
Depreciation & Amortisation	7,079,680	7,414,564	7,435,078	7,400,409	7,437,978	7,428,623	7,421,531	7,448,616	7,491,569	7,532,514
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	552,073	568,635	585,694	603,265	621,363	640,004	659,204	678,980	699,350	720,330
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	80,000	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	29,684,633	30,619,582	31,147,021	31,951,057	32,702,141	33,291,063	33,966,202	34,693,910	35,528,928	36,234,439
Operating Result from Continuing Operations	2,121,128	(2,712,065)	(2,752,638)	(2,931,702)	(2,979,483)	(3,195,470)	(3,211,316)	(3,112,342)	(3,038,302)	(2,808,324)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	2,121,128	(2,712,065)	(2,752,638)	(2,931,702)	(2,979,483)	(3,195,470)	(3,211,316)	(3,112,342)	(3,038,302)	(2,808,324)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(2,171,687)	(2,897,465)	(2,943,600)	(3,128,393)	(3,182,075)	(3,404,139)	(3,426,246)	(3,333,719)	(3,266,321)	(3,043,183)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - GENERAL FUND										
Scenario: Base Case										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	10,958,484	11,284,389	11,593,570	11,911,310	12,237,848	12,573,427	12,918,299	13,272,720	13,636,957	14,011,282
User Charges & Fees	5,962,854	6,141,740	6,325,992	6,515,772	6,711,245	6,912,582	7,119,960	7,333,559	7,553,565	7,780,172
Investment & Interest Revenue Received	1,159,651	948,683	690,793	549,381	464,044	403,968	204,843	148,151	148,151	148,151
Grants & Contributions	12,235,662	7,242,636	8,847,529	9,078,298	9,315,989	9,182,278	9,457,746	9,741,478	10,033,723	10,334,734
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,025,996	909,223	936,499	964,594	993,532	1,023,338	1,054,038	1,085,660	1,118,229	1,151,776
Payments:										
Employee Benefits & On-Costs	(12,728,353)	(13,114,083)	(13,383,905)	(13,785,423)	(14,198,985)	(14,624,955)	(15,063,704)	(15,515,615)	(15,981,084)	(16,460,516)
Materials & Contracts	(8,820,095)	(8,756,112)	(9,018,795)	(9,289,359)	(9,634,268)	(9,855,081)	(10,150,734)	(10,455,256)	(10,842,017)	(11,091,981)
Borrowing Costs	(424,431)	(766,189)	(723,548)	(872,601)	(809,547)	(742,399)	(671,029)	(595,443)	(514,908)	(429,098)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(352,073)	(362,635)	(373,514)	(384,720)	(396,261)	(408,149)	(420,394)	(433,005)	(445,996)	(459,375)
Net Cash provided (or used in) Operating Activities	9,017,694	3,527,652	4,894,621	4,687,252	4,683,597	4,465,009	4,449,025	4,582,249	4,706,621	4,985,145
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	-	-	-	-	5,259,115	4,740,885	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	0	830,000	830,000	830,000	830,000	830,000	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	545,000	678,770	405,264	396,660	442,325	791,784	345,081	576,811	534,577	572,795
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(14,921,204)	(6,351,135)	(11,941,309)	(7,621,258)	(7,916,291)	(10,986,500)	(10,344,186)	(10,582,789)	(11,526,978)	(10,666,435)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(14,376,204)	(4,842,365)	(10,706,045)	(6,394,598)	(6,643,966)	(4,105,602)	(5,258,220)	(10,005,978)	(10,992,401)	(10,093,640)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - GENERAL FUND										
Scenario: Base Case										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	5,552,993	-	3,000,000	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(403,324)	(704,952)	(747,592)	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	5,149,669	(704,952)	2,252,408	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Net Increase/(Decrease) in Cash & Cash Equivalents	(208,840)	(2,019,665)	(3,559,017)	(2,720,447)	(3,036,525)	(783,755)	(2,001,118)	(6,691,239)	(7,633,823)	(6,542,349)
plus: Cash & Cash Equivalents - beginning of year	12,328,250	12,119,410	10,099,745	6,540,728	3,820,281	783,755	(0)	(2,001,118)	(8,692,357)	(16,326,180)
Cash & Cash Equivalents - end of the year	12,119,410	10,099,745	6,540,728	3,820,281	783,755	(0)	(2,001,118)	(8,692,357)	(16,326,180)	(22,868,529)
Cash & Cash Equivalents & Investments - end of the year										
Cash & Cash Equivalents - end of the year	12,119,410	10,099,745	6,540,728	3,820,281	783,755	(0)	(2,001,118)	(8,692,357)	(16,326,180)	(22,868,529)
Investments - end of the year	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	4,740,885	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	22,119,410	20,099,745	16,540,728	13,820,281	10,783,755	4,740,885	(2,001,118)	(8,692,357)	(16,326,180)	(22,868,529)
Representing:										
- External Restrictions	10,807,745	12,023,302	12,584,414	13,869,239	15,194,921	15,809,308	16,026,823	17,483,508	18,163,425	19,714,939
- Internal Restrictitons	8,840,862	9,076,652	9,618,847	9,849,290	10,405,303	9,688,218	10,219,135	10,245,483	10,364,290	10,918,436
- Unrestricted	2,470,803	(1,000,208)	(5,662,533)	(9,898,248)	(14,816,469)	(20,756,642)	(28,247,076)	(36,421,348)	(44,853,895)	(53,501,904)
	22,119,410	20,099,745	16,540,728	13,820,281	10,783,755	4,740,885	(2,001,118)	(8,692,357)	(16,326,180)	(22,868,529)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - GENERAL FUND										
Scenario: Base Case										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	12,119,410	10,099,745	6,540,728	3,820,281	783,755	-	-	-	-	-
Investments	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	3,684,011	-	-	-	-
Receivables	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,210,000
Inventories	5,214,000	4,384,000	3,554,000	2,724,000	1,894,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	27,307,135	24,457,470	20,068,453	16,518,006	12,651,481	6,951,011	3,267,000	3,267,000	3,267,000	3,323,000
Non-Current Assets										
Investments	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	1,056,874	-	-	-	-
Receivables	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	263,705,691	261,963,492	266,064,459	265,888,648	265,924,636	268,690,729	271,268,303	273,825,665	277,326,496	279,887,621
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	275,756,966	274,014,767	278,115,734	277,939,923	277,975,911	279,569,603	281,090,303	283,647,665	287,148,496	289,653,621
TOTAL ASSETS	303,064,101	298,472,237	298,184,188	294,457,929	290,627,392	286,520,614	284,357,303	286,914,665	290,415,496	292,976,621
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	2,001,118	8,692,357	16,326,180	22,868,529
Payables	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,477,846	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	704,952	747,592	1,013,102	1,076,156	1,143,163	1,191,923	1,267,510	1,348,044	1,433,855	1,444,803
Employee benefit provisions	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	7,651,858	6,313,652	6,579,162	6,642,216	6,709,222	6,757,983	8,834,688	15,606,460	23,326,094	29,879,392
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	12,161,159	11,413,566	13,400,465	12,324,309	11,181,146	9,989,223	8,721,712	7,373,669	5,939,814	4,495,011
Employee benefit provisions	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940
Other provisions	5,065,000	5,271,000	5,483,180	5,701,725	5,926,827	6,158,682	6,397,492	6,643,467	6,896,821	7,157,776
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,436,099	16,894,506	19,093,585	18,235,975	17,317,913	16,357,845	15,329,145	14,227,076	13,046,575	11,862,727
TOTAL LIABILITIES	25,087,957	23,208,158	25,672,747	24,878,190	24,027,136	23,115,828	24,163,833	29,833,537	36,372,670	41,742,119
Net Assets	277,976,144	275,264,078	272,511,441	269,579,739	266,600,256	263,404,786	260,193,470	257,081,128	254,042,826	251,234,502
EQUITY										
Retained Earnings	104,331,144	101,619,078	98,866,441	95,934,739	92,955,256	89,759,786	86,548,470	83,436,128	80,397,826	77,589,502
Revaluation Reserves	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	277,976,144	275,264,078	272,511,441	269,579,739	266,600,256	263,404,786	260,193,470	257,081,128	254,042,826	251,234,502
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	277,976,144	275,264,078	272,511,441	269,579,739	266,600,256	263,404,786	260,193,470	257,081,128	254,042,826	251,234,502

7.2 General Fund Scenario 1 – Phased Improvement Option

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - GENERAL FUND										
Scenario: Phased Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	10,958,484	12,292,116	13,814,396	15,552,909	17,539,300	19,809,873	20,350,129	20,905,210	21,475,524	22,061,490
User Charges & Fees	5,962,854	6,141,740	6,325,992	6,515,772	6,711,245	6,912,582	7,119,960	7,333,559	7,553,565	7,780,172
Other Revenues	714,823	588,715	606,376	624,567	643,304	662,603	682,482	702,956	724,045	745,766
Grants & Contributions provided for Operating Purposes	8,405,961	8,438,082	8,656,567	8,881,607	9,113,398	8,973,608	9,242,817	9,520,101	9,805,704	10,099,875
Grants & Contributions provided for Capital Purposes	4,292,815	185,400	190,962	196,691	202,592	208,669	214,929	221,377	228,019	234,859
Interest & Investment Revenue	1,159,651	976,033	781,363	728,280	796,380	871,109	922,332	974,985	1,020,423	1,077,495
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	311,173	320,508	330,123	340,027	350,228	360,735	371,557	382,704	394,185	406,010
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	31,805,761	28,942,594	30,705,780	32,839,853	35,356,446	37,799,180	38,904,205	40,040,892	41,201,465	42,405,668
Expenses from Continuing Operations										
Employee Benefits & On-Costs	12,728,353	13,114,083	13,383,905	13,785,423	14,198,985	14,624,955	15,063,704	15,515,615	15,981,084	16,460,516
Borrowing Costs	424,431	766,189	723,548	872,601	809,547	742,399	671,029	595,443	514,908	429,098
Materials & Contracts	8,820,095	8,756,112	9,018,795	9,289,359	9,634,268	9,855,081	10,150,734	10,455,256	10,842,017	11,091,981
Depreciation & Amortisation	7,079,680	7,414,564	7,435,078	7,400,409	7,437,978	7,428,623	7,421,531	7,448,616	7,491,569	7,532,514
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	552,073	568,635	585,694	603,265	621,363	640,004	659,204	678,980	699,350	720,330
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	80,000	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	29,684,633	30,619,582	31,147,021	31,951,057	32,702,141	33,291,063	33,966,202	34,693,910	35,528,928	36,234,439
Operating Result from Continuing Operations	2,121,128	(1,676,988)	(441,241)	888,796	2,654,305	4,508,118	4,938,003	5,346,982	5,672,537	6,171,229
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	2,121,128	(1,676,988)	(441,241)	888,796	2,654,305	4,508,118	4,938,003	5,346,982	5,672,537	6,171,229
Net Operating Result before Grants and Contributions provided for Capital Purposes	(2,171,687)	(1,862,388)	(632,203)	692,105	2,451,713	4,299,448	4,723,074	5,125,605	5,444,518	5,936,369

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - GENERAL FUND										
Scenario: Phased Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	10,958,484	12,292,116	13,814,396	15,552,909	17,539,300	19,809,873	20,350,129	20,905,210	21,475,524	22,061,490
User Charges & Fees	5,962,854	6,141,740	6,325,992	6,515,772	6,711,245	6,912,582	7,119,960	7,333,559	7,553,565	7,780,172
Investment & Interest Revenue Received	1,159,651	976,033	781,363	728,280	796,380	871,109	922,332	974,985	1,020,423	1,077,495
Grants & Contributions	12,235,662	7,242,636	8,847,529	9,078,298	9,315,989	9,182,278	9,457,746	9,741,478	10,033,723	10,334,734
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,025,996	909,223	936,499	964,594	993,532	1,023,338	1,054,038	1,085,660	1,118,229	1,151,776
Payments:										
Employee Benefits & On-Costs	(12,728,353)	(13,114,083)	(13,383,905)	(13,785,423)	(14,198,985)	(14,624,955)	(15,063,704)	(15,515,615)	(15,981,084)	(16,460,516)
Materials & Contracts	(8,820,095)	(8,756,112)	(9,018,795)	(9,289,359)	(9,634,268)	(9,855,081)	(10,150,734)	(10,455,256)	(10,842,017)	(11,091,981)
Borrowing Costs	(424,431)	(766,189)	(723,548)	(872,601)	(809,547)	(742,399)	(671,029)	(595,443)	(514,908)	(429,098)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(352,073)	(362,635)	(373,514)	(384,720)	(396,261)	(408,149)	(420,394)	(433,005)	(445,996)	(459,375)
Net Cash provided (or used in) Operating Activities	9,017,694	4,562,729	7,206,018	8,507,751	10,317,385	12,168,596	12,598,345	13,041,573	13,417,460	13,964,697
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	0	830,000	830,000	830,000	830,000	830,000	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	545,000	678,770	405,264	396,660	442,325	791,784	345,081	576,811	534,577	572,795
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(14,921,204)	(6,351,135)	(11,941,309)	(7,621,258)	(7,916,291)	(10,986,500)	(10,344,186)	(10,582,789)	(11,526,978)	(10,666,435)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(14,376,204)	(4,842,365)	(10,706,045)	(6,394,598)	(6,643,966)	(9,364,716)	(9,999,105)	(10,005,978)	(10,992,401)	(10,093,640)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - GENERAL FUND										
Scenario: Phased Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	5,552,993	-	3,000,000	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(403,324)	(704,952)	(747,592)	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	5,149,669	(704,952)	2,252,408	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Net Increase/(Decrease) in Cash & Cash Equivalents	(208,840)	(984,588)	(1,247,620)	1,100,051	2,597,263	1,660,717	1,407,316	1,768,085	1,077,016	2,437,203
plus: Cash & Cash Equivalents - beginning of year	12,328,250	12,119,410	11,134,822	9,887,202	10,987,253	13,584,516	15,245,233	16,652,549	18,420,634	19,497,650
Cash & Cash Equivalents - end of the year	12,119,410	11,134,822	9,887,202	10,987,253	13,584,516	15,245,233	16,652,549	18,420,634	19,497,650	21,934,853
Cash & Cash Equivalents - end of the year	12,119,410	11,134,822	9,887,202	10,987,253	13,584,516	15,245,233	16,652,549	18,420,634	19,497,650	21,934,853
Investments - end of the year	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Cash, Cash Equivalents & Investments - end of the year	22,119,410	21,134,822	19,887,202	20,987,253	23,584,516	25,245,233	26,652,549	28,420,634	29,497,650	31,934,853
Representing:										
- External Restrictions	10,807,745	12,023,302	12,584,414	13,869,239	15,194,921	15,809,308	16,026,823	17,483,508	18,163,425	19,714,939
- Internal Restrictions	8,840,862	9,076,652	9,618,847	9,849,290	10,405,303	9,688,218	10,219,135	10,245,483	10,364,290	10,918,436
- Unrestricted	2,470,803	34,869	(2,316,059)	(2,731,275)	(2,015,709)	(252,294)	406,591	691,642	969,935	1,301,478
	22,119,410	21,134,822	19,887,202	20,987,253	23,584,516	25,245,233	26,652,549	28,420,634	29,497,650	31,934,853

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - GENERAL FUND										
Scenario: Phased Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	12,119,410	11,134,822	9,887,202	10,987,253	13,584,516	15,245,233	16,652,549	18,420,634	19,497,650	21,934,853
Investments	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725
Receivables	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,210,000
Inventories	5,214,000	4,384,000	3,554,000	2,724,000	1,894,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	27,307,135	25,492,547	23,414,927	23,684,978	25,452,241	26,282,958	27,690,274	29,458,359	30,535,375	33,028,578
Non-Current Assets										
Investments	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275
Receivables	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	263,705,691	261,963,492	266,064,459	265,888,648	265,924,636	268,690,729	271,268,303	273,825,665	277,326,496	279,887,621
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	275,756,966	274,014,767	278,115,734	277,939,923	277,975,911	280,742,004	283,319,578	285,876,940	289,377,771	291,882,896
TOTAL ASSETS	303,064,101	299,507,314	301,530,662	301,624,901	303,428,152	307,024,962	311,009,852	315,335,299	319,913,146	324,911,475
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,477,846	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	704,952	747,592	1,013,102	1,076,156	1,143,163	1,191,923	1,267,510	1,348,044	1,433,855	1,444,803
Employee benefit provisions	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	7,651,858	6,313,652	6,579,162	6,642,216	6,709,222	6,757,983	6,833,570	6,914,104	6,999,914	7,010,863
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	12,161,159	11,413,566	13,400,465	12,324,309	11,181,146	9,989,223	8,721,712	7,373,669	5,939,814	4,495,011
Employee benefit provisions	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940
Other provisions	5,065,000	5,271,000	5,483,180	5,701,725	5,926,827	6,158,682	6,397,492	6,643,467	6,896,821	7,157,776
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,436,099	16,894,506	19,093,585	18,235,975	17,317,913	16,357,845	15,329,145	14,227,076	13,046,575	11,862,727
TOTAL LIABILITIES	25,087,957	23,208,158	25,672,747	24,878,190	24,027,136	23,115,828	22,162,715	21,141,180	20,046,490	18,873,590
Net Assets	277,976,144	276,299,156	275,857,915	276,746,711	279,401,016	283,909,134	288,847,137	294,194,119	299,866,656	306,037,885
EQUITY										
Retained Earnings	104,331,144	102,654,156	102,212,915	103,101,711	105,756,016	110,264,134	115,202,137	120,549,119	126,221,656	132,392,885
Revaluation Reserves	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	277,976,144	276,299,156	275,857,915	276,746,711	279,401,016	283,909,134	288,847,137	294,194,119	299,866,656	306,037,885
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	277,976,144	276,299,156	275,857,915	276,746,711	279,401,016	283,909,134	288,847,137	294,194,119	299,866,656	306,037,885

7.3 General Fund Scenario 2 – Fast Improvement Option

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - GENERAL FUND										
Scenario: Fast Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	10,958,484	12,999,669	15,496,604	17,775,185	18,260,048	18,758,226	19,270,087	19,796,008	20,336,373	20,891,582
User Charges & Fees	5,962,854	6,141,740	6,325,992	6,515,772	6,711,245	6,912,582	7,119,960	7,333,559	7,553,565	7,780,172
Other Revenues	714,823	588,715	606,376	624,567	643,304	662,603	682,482	702,956	724,045	745,766
Grants & Contributions provided for Operating Purposes	8,405,961	8,438,082	8,656,567	8,881,607	9,113,398	8,973,608	9,242,817	9,520,101	9,805,704	10,099,875
Grants & Contributions provided for Capital Purposes	4,292,815	185,400	190,962	196,691	202,592	208,669	214,929	221,377	228,019	234,859
Interest & Investment Revenue	1,159,651	994,548	844,643	843,605	948,975	1,010,668	1,029,966	1,049,882	1,061,748	1,084,386
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	311,173	320,508	330,123	340,027	350,228	360,735	371,557	382,704	394,185	406,010
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	31,805,761	29,668,662	32,451,267	35,177,454	36,229,789	36,887,092	37,931,797	39,006,586	40,103,638	41,242,651
Expenses from Continuing Operations										
Employee Benefits & On-Costs	12,728,353	13,114,083	13,383,905	13,785,423	14,198,985	14,624,955	15,063,704	15,515,615	15,981,084	16,460,516
Borrowing Costs	424,431	766,189	723,548	872,601	809,547	742,399	671,029	595,443	514,908	429,098
Materials & Contracts	8,820,095	8,756,112	9,018,795	9,289,359	9,634,268	9,855,081	10,150,734	10,455,256	10,842,017	11,091,981
Depreciation & Amortisation	7,079,680	7,414,564	7,435,078	7,400,409	7,437,978	7,428,623	7,421,531	7,448,616	7,491,569	7,532,514
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	552,073	568,635	585,694	603,265	621,363	640,004	659,204	678,980	699,350	720,330
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	80,000	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	29,684,633	30,619,582	31,147,021	31,951,057	32,702,141	33,291,063	33,966,202	34,693,910	35,528,928	36,234,439
Operating Result from Continuing Operations	2,121,128	(950,920)	1,304,247	3,226,397	3,527,648	3,596,029	3,965,595	4,312,676	4,574,711	5,008,211
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	2,121,128	(950,920)	1,304,247	3,226,397	3,527,648	3,596,029	3,965,595	4,312,676	4,574,711	5,008,211
Net Operating Result before Grants and Contributions provided for Capital Purposes	(2,171,687)	(1,136,320)	1,113,285	3,029,706	3,325,056	3,387,360	3,750,666	4,091,299	4,346,692	4,773,352

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - GENERAL FUND										
Scenario: Fast Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	10,958,484	12,999,669	15,496,604	17,775,185	18,260,048	18,758,226	19,270,087	19,796,008	20,336,373	20,891,582
User Charges & Fees	5,962,854	6,141,740	6,325,992	6,515,772	6,711,245	6,912,582	7,119,960	7,333,559	7,553,565	7,780,172
Investment & Interest Revenue Received	1,159,651	994,548	844,643	843,605	948,975	1,010,668	1,029,966	1,049,882	1,061,748	1,084,386
Grants & Contributions	12,235,662	7,242,636	8,847,529	9,078,298	9,315,989	9,182,278	9,457,746	9,741,478	10,033,723	10,334,734
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,025,996	909,223	936,499	964,594	993,532	1,023,338	1,054,038	1,085,660	1,118,229	1,151,776
Payments:										
Employee Benefits & On-Costs	(12,728,353)	(13,114,083)	(13,383,905)	(13,785,423)	(14,198,985)	(14,624,955)	(15,063,704)	(15,515,615)	(15,981,084)	(16,460,516)
Materials & Contracts	(8,820,095)	(8,756,112)	(9,018,795)	(9,289,359)	(9,634,268)	(9,855,081)	(10,150,734)	(10,455,256)	(10,842,017)	(11,091,981)
Borrowing Costs	(424,431)	(766,189)	(723,548)	(872,601)	(809,547)	(742,399)	(671,029)	(595,443)	(514,908)	(429,098)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(352,073)	(362,635)	(373,514)	(384,720)	(396,261)	(408,149)	(420,394)	(433,005)	(445,996)	(459,375)
Net Cash provided (or used in) Operating Activities	9,017,694	5,288,797	8,951,505	10,845,351	11,190,728	11,256,508	11,625,937	12,007,267	12,319,634	12,801,680
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	0	830,000	830,000	830,000	830,000	830,000	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	545,000	678,770	405,264	396,660	442,325	791,784	345,081	576,811	534,577	572,795
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(14,921,204)	(6,351,135)	(11,941,309)	(7,621,258)	(7,916,291)	(10,986,500)	(10,344,186)	(10,582,789)	(11,526,978)	(10,666,435)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(14,376,204)	(4,842,365)	(10,706,045)	(6,394,598)	(6,643,966)	(9,364,716)	(9,999,105)	(10,005,978)	(10,992,401)	(10,093,640)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - GENERAL FUND										
Scenario: Fast Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	5,552,993	-	3,000,000	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(403,324)	(704,952)	(747,592)	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	5,149,669	(704,952)	2,252,408	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Net Increase/(Decrease) in Cash & Cash Equivalents	(208,840)	(258,520)	497,867	3,437,652	3,470,606	748,629	434,908	733,780	(20,811)	1,274,186
plus: Cash & Cash Equivalents - beginning of year	12,328,250	12,119,410	11,860,890	12,358,758	15,796,409	19,267,015	20,015,644	20,450,552	21,184,332	21,163,521
Cash & Cash Equivalents - end of the year	12,119,410	11,860,890	12,358,758	15,796,409	19,267,015	20,015,644	20,450,552	21,184,332	21,163,521	22,437,707
Cash & Cash Equivalents - end of the year										
Cash & Cash Equivalents - end of the year	12,119,410	11,860,890	12,358,758	15,796,409	19,267,015	20,015,644	20,450,552	21,184,332	21,163,521	22,437,707
Investments - end of the year	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Cash, Cash Equivalents & Investments - end of the year	22,119,410	21,860,890	22,358,758	25,796,409	29,267,015	30,015,644	30,450,552	31,184,332	31,163,521	32,437,707
Representing:										
- External Restrictions	10,807,745	12,023,302	12,584,414	13,869,239	15,194,921	15,809,308	16,026,823	17,483,508	18,163,425	19,714,939
- Internal Restrictitons	8,840,862	9,076,652	9,618,847	9,849,290	10,405,303	9,688,218	10,219,135	10,245,483	10,364,290	10,918,436
- Unrestricted	2,470,803	760,937	155,496	2,077,881	3,666,791	4,518,117	4,204,594	3,455,340	2,635,806	1,804,332
	22,119,410	21,860,890	22,358,758	25,796,409	29,267,015	30,015,644	30,450,552	31,184,332	31,163,521	32,437,707

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - GENERAL FUND										
Scenario: Fast Improvement Plan										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	12,119,410	11,860,890	12,358,758	15,796,409	19,267,015	20,015,644	20,450,552	21,184,332	21,163,521	22,437,707
Investments	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725	7,770,725
Receivables	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,210,000
Inventories	5,214,000	4,384,000	3,554,000	2,724,000	1,894,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	27,307,135	26,218,615	25,886,483	28,494,135	31,134,740	31,053,369	31,488,277	32,222,057	32,201,246	33,531,432
Non-Current Assets										
Investments	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275	2,229,275
Receivables	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	263,705,691	261,963,492	266,064,459	265,888,648	265,924,636	268,690,729	271,268,303	273,825,665	277,326,496	279,887,621
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	275,756,966	274,014,767	278,115,734	277,939,923	277,975,911	280,742,004	283,319,578	285,876,940	289,377,771	291,882,896
TOTAL ASSETS	303,064,101	300,233,382	304,002,217	306,434,058	309,110,651	311,795,373	314,807,855	318,098,997	321,579,017	325,414,329
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000	2,897,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,477,846	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	704,952	747,592	1,013,102	1,076,156	1,143,163	1,191,923	1,267,510	1,348,044	1,433,855	1,444,803
Employee benefit provisions	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	7,651,858	6,313,652	6,579,162	6,642,216	6,709,222	6,757,983	6,833,570	6,914,104	6,999,914	7,010,863
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	12,161,159	11,413,566	13,400,465	12,324,309	11,181,146	9,989,223	8,721,712	7,373,669	5,939,814	4,495,011
Employee benefit provisions	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940
Other provisions	5,065,000	5,271,000	5,483,180	5,701,725	5,926,827	6,158,682	6,397,492	6,643,467	6,896,821	7,157,776
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,436,099	16,894,506	19,093,585	18,235,975	17,317,913	16,357,845	15,329,145	14,227,076	13,046,575	11,862,727
TOTAL LIABILITIES	25,087,957	23,208,158	25,672,747	24,878,190	24,027,136	23,115,828	22,162,715	21,141,180	20,046,490	18,873,590
Net Assets	277,976,144	277,025,224	278,329,470	281,555,868	285,083,515	288,679,545	292,645,140	296,957,817	301,532,527	306,540,739
EQUITY										
Retained Earnings	104,331,144	103,380,224	104,684,470	107,910,868	111,438,515	115,034,545	119,000,140	123,312,817	127,887,527	132,895,739
Revaluation Reserves	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000	173,645,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	277,976,144	277,025,224	278,329,470	281,555,868	285,083,515	288,679,545	292,645,140	296,957,817	301,532,527	306,540,739
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	277,976,144	277,025,224	278,329,470	281,555,868	285,083,515	288,679,545	292,645,140	296,957,817	301,532,527	306,540,739

7.4 General Fund - 10 Year Capital Works Program

General Fund LTFP Capital Program										
Capital Program	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Drainage	200,000	264,690	272,621	281,304	291,069	302,224	314,930	329,135	329,135	329,135
Drainage AMP New & Upgrade - General Rural Stormwater	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Drainage AMP New & Upgrade - General Urban	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Drainage AMP Renewal Demand - Annual		74,690	82,621	91,304	101,069	112,224	124,930	139,135	139,135	139,135
Drainage AMP Renewal Demand - Backlog										
Stormwater Management Service Charge (SMSC) Projects		90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Land & Buildings	6,876,646	1,124,686	3,276,423	1,404,649	1,520,135	1,620,932	1,703,079	1,765,268	1,810,627	1,810,627
Eventide Homes Renewal	40,000									
LELC Awning and Walkway Covers	60,000									
Public Convenience - Sycamore Street	220,000									
Waring Park Toilet Upgrade	5,000									
Vance Estate Expansion	6,221,646									
Wiradjuri Story display	100,000									
Amenities & Kiosk Upgrade Leeton Stadium	230,000									
Gogelderie Weir Cabins										
Buildings & Facilities AMP New & Upgrade - Stadium and Basketball			2,000,000							
Buildings & Facilities AMP Renewal Demand - Annual		1,014,686	1,166,423	1,294,649	1,410,135	1,510,932	1,593,079	1,655,268	1,700,627	1,700,627
Buildings & Facilities AMP Renewal Demand - Backlog		110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
Office Equipment & IT Systems	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000	355,000
Corporate Information Systems Annual allocation	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Network Infrastructure	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000	110,000
PC Replacements	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Other Structures	735,000	120,000	1,810,000	120,000	60,000	120,000	60,000	120,000	60,000	120,000
Golf Course Carpark Upgrade	150,000									
Hydration station on the Yanco walkway path	10,000									
Installation of additional solar at the Leeton Pool	400,000									
Leeton Pool Shade Sails	40,000									
Painting of the Whitton Pool	15,000									
Mountford Park Upgrade	60,000									
Cemetery Capital Works	60,000	60,000	1,000,000	60,000		60,000		60,000		60,000
Sporting Walk of Fame		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Playgrounds		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Whitton Pool - Renewal			750,000							
Plant & Equipment	1,494,500	1,377,000	795,000	1,054,000	783,000	2,181,000	703,500	1,287,000	1,148,500	816,000
Plant & Vehicle Replacement	1,494,500	1,377,000	795,000	1,054,000	783,000	2,181,000	703,500	1,287,000	1,148,500	816,000

General Fund LTFP Capital Program											
Capital Program	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
Roads, Bridges & Footpaths	5,260,058	2,927,395	4,101,951	3,767,215	4,034,355	4,260,262	4,541,211	4,765,194	4,765,194	4,765,194	
Roads to Recovery Program	1,155,247										
Annual Reseal Program- Sealed Rural and Urban Road	725,000										
Sealed Road Rehabilitation Program	650,000										
Sealed Roads Heavy Patching and Line-marking	125,000										
Gravel Road Resheeting	450,000										
Regional Road - MR539											
Footpath Renewals	17,000										
Kerb & Gutter	73,000										
Shoulder Widening Program	150,000										
Road Upgrades - 11% from R2R and LSC Rehabilitation											
Bus Shelter Upgrades	20,000										
Traffic Facilities	20,000										
Footpaths Program - New	78,000										
Maple Street Investigation & Design - One Way	30,000										
Disaster Recovery Financial Assistance (DRFA)Program	1,766,811										
Transport AMP New & Upgrade		495,350	1,495,350	965,350	967,581	967,581	967,581	969,495	969,495	969,495	
Transport AMP Renewal Demand - Annual		1,717,045	1,891,601	2,086,865	2,351,774	2,577,681	2,858,630	3,080,699	3,080,699	3,080,699	
Transport AMP Renewal Demand - Backlog		715,000	715,000	715,000	715,000	715,000	715,000	715,000	715,000	715,000	
Waste			650,000			650,000	1,000,000		650,000		
Leeton Landfill			650,000			650,000	1,000,000		650,000		
Grand Total	14,921,204	6,168,771	11,260,995	6,982,168	7,043,559	9,489,418	8,677,720	8,621,597	9,118,456	8,195,956	
Indexation Compounded		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
As per LTFP Cashflow		6,351,134	11,941,309	7,621,258	7,916,292	10,986,502	10,344,187	10,582,788	11,526,978	10,666,434	

Assumptions

1. Renewal Demand Annual and Backlog works are based on the Asset Management Plan and represent what should be spent to renew Council's ageing assets.
2. Council will develop a detailed Capital program to identify works required to meet the asset management plan requirements.
3. The Capital Program is shown in present \$ values - the indexation line represents the compounded impact of CPI across the LTFP
4. New and upgrades of assets incur additional depreciation, while renewing the assets does not as these assets are already being depreciated - life extended only
5. In 2026/27 council is proposing to use loan borrowings to fund the \$2M for new stadium and \$1M for the new cemetery (10 year loans).

8. Sewerage Fund

8.1 Sewer Fund - Base Case

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - SEWER FUND										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	3,128,964	3,222,833	3,319,518	3,419,103	3,521,677	3,627,327	3,736,147	3,848,231	3,963,678	4,082,588
User Charges & Fees	84,739	87,281	89,900	92,597	95,375	98,236	101,183	104,218	107,345	110,565
Other Revenues	6,540	6,736	6,938	7,146	7,361	7,582	7,809	8,043	8,285	8,533
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	527,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229
Interest & Investment Revenue	311,682	330,113	262,040	194,565	165,490	137,316	109,343	81,071	48,600	20,229
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	4,058,925	3,674,773	3,707,040	3,742,915	3,820,291	3,901,761	3,986,721	4,074,770	4,162,110	4,257,145
Expenses from Continuing Operations										
Employee Benefits & On-Costs	891,725	922,935	950,623	979,142	1,008,516	1,038,772	1,069,935	1,102,033	1,135,094	1,169,147
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	2,213,608	1,971,016	2,030,147	2,091,051	2,153,783	2,218,396	2,284,948	2,353,497	2,424,101	2,496,824
Depreciation & Amortisation	1,004,805	1,053,950	1,054,152	1,054,361	1,054,576	1,054,576	1,054,576	1,054,576	1,054,576	1,054,576
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	4,110,138	3,947,901	4,034,922	4,124,554	4,216,875	4,311,744	4,409,459	4,510,106	4,613,771	4,720,547
Operating Result from Continuing Operations	(51,213)	(273,128)	(327,882)	(381,639)	(396,584)	(409,983)	(422,738)	(435,335)	(451,661)	(463,403)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(51,213)	(273,128)	(327,882)	(381,639)	(396,584)	(409,983)	(422,738)	(435,335)	(451,661)	(463,403)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(578,213)	(300,938)	(356,526)	(411,143)	(426,973)	(441,283)	(454,977)	(468,542)	(485,864)	(498,631)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - SEWER FUND										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	3,128,964	3,222,833	3,319,518	3,419,103	3,521,677	3,627,327	3,736,147	3,848,231	3,963,678	4,082,588
User Charges & Fees	84,739	87,281	89,900	92,597	95,375	98,236	101,183	104,218	107,345	110,565
Investment & Interest Revenue Received	311,682	330,113	262,040	194,565	165,490	137,316	109,343	81,071	48,600	20,229
Grants & Contributions	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	6,540	6,736	6,938	7,146	7,361	7,582	7,809	8,043	8,285	8,533
Payments:										
Employee Benefits & On-Costs	(891,725)	(922,935)	(950,623)	(979,142)	(1,008,516)	(1,038,772)	(1,069,935)	(1,102,033)	(1,135,094)	(1,169,147)
Materials & Contracts	(2,213,608)	(1,971,016)	(2,030,147)	(2,091,051)	(2,153,783)	(2,218,396)	(2,284,948)	(2,353,497)	(2,424,101)	(2,496,824)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	453,592	780,821	726,270	672,722	657,992	644,593	631,838	619,241	602,914	591,173
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	617,044	1,082,194	1,160,005	1,176,014	1,222,680	1,288,139	1,367,206	86,718	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(640,000)	(1,734,167)	(1,808,465)	(1,832,727)	(1,834,006)	(1,867,273)	(1,919,977)	(1,986,447)	(2,046,040)	(2,107,421)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(640,000)	(1,117,123)	(726,270)	(672,722)	(657,992)	(644,593)	(631,838)	(619,241)	(1,959,322)	(2,107,421)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - SEWER FUND										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	(186,408)	(336,302)	(0)	-	(0)	(0)	0	(0)	(1,356,407)	(1,516,248)
plus: Cash & Cash Equivalents - beginning of year	522,710	336,302	-	(0)	(0)	(0)	(0)	(0)	(0)	(1,356,407)
Cash & Cash Equivalents - end of the year	336,302	-	(0)	(0)	(0)	(0)	(0)	(0)	(1,356,407)	(2,872,655)
Cash & Cash Equivalents - end of the year	336,302	-	(0)	(0)	(0)	(0)	(0)	(0)	(1,356,407)	(2,872,655)
Investments - end of the year	8,000,000	7,382,956	6,300,762	5,140,757	3,964,743	2,742,063	1,453,924	86,718	-	-
Cash, Cash Equivalents & Investments - end of the year	8,336,302	7,382,956	6,300,762	5,140,757	3,964,743	2,742,063	1,453,924	86,718	(1,356,407)	(2,872,655)
Representing:										
- External Restrictions	8,336,301	7,382,956	6,300,762	5,140,757	3,964,744	2,742,064	1,453,924	86,719	(1,356,406)	(2,872,654)
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-
- Unrestricted	1	0	0	(0)	(1)	(0)	(0)	(1)	(1)	(1)
	8,336,302	7,382,956	6,300,762	5,140,757	3,964,743	2,742,063	1,453,924	86,718	(1,356,407)	(2,872,655)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - SEWER FUND										
Scenario: Base Case										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	336,302	-	-	-	-	-	-	-	-	-
Investments	6,000,000	5,537,217	4,725,571	3,855,568	2,973,557	2,056,547	1,090,443	65,039	-	-
Receivables	477,000	477,000	477,000	477,000	477,000	477,000	477,000	477,000	477,000	739,000
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	6,813,302	6,014,217	5,202,571	4,332,568	3,450,557	2,533,547	1,567,443	542,039	477,000	739,000
Non-Current Assets										
Investments	2,000,000	1,845,739	1,575,190	1,285,189	991,186	685,516	363,481	21,680	-	-
Receivables	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	43,875,044	44,555,262	45,309,574	46,087,940	46,867,369	47,680,066	48,545,468	49,477,339	50,468,803	51,521,648
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	46,137,044	46,663,001	47,146,764	47,635,129	48,120,555	48,627,582	49,170,949	49,761,018	50,730,803	51,521,648
TOTAL ASSETS	52,950,346	52,677,218	52,349,336	51,967,697	51,571,113	51,161,130	50,738,392	50,303,057	49,207,803	49,260,648
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	1,356,407	2,872,655
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	-	-	-	-	1,356,407	2,872,655
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	-	-	-	-	1,356,407	2,872,655
TOTAL LIABILITIES	-	-	-	-	-	-	-	-	1,356,407	2,872,655
Net Assets	52,950,346	52,677,218	52,349,336	51,967,697	51,571,113	51,161,130	50,738,392	50,303,057	49,851,395	49,387,993
EQUITY										
Retained Earnings	22,716,346	22,443,218	22,115,336	21,733,697	21,337,113	20,927,130	20,504,392	20,069,057	19,617,395	19,153,993
Revaluation Reserves	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	52,950,346	52,677,218	52,349,336	51,967,697	51,571,113	51,161,130	50,738,392	50,303,057	49,851,395	49,387,993
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	52,950,346	52,677,218	52,349,336	51,967,697	51,571,113	51,161,130	50,738,392	50,303,057	49,851,395	49,387,993

8.2 Sewer Fund Scenario 1 – Phased Improvement Option

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - SEWER FUND										
Scenario: Phased Improvement Plan	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	3,128,964	3,348,840	3,584,133	3,835,923	4,105,365	4,393,695	4,702,238	5,032,408	5,385,720	5,763,795
User Charges & Fees	84,739	91,153	98,031	105,405	113,310	121,785	130,869	140,606	151,042	162,226
Other Revenues	6,540	6,736	6,938	7,146	7,361	7,582	7,809	8,043	8,285	8,533
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	527,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229
Interest & Investment Revenue	311,682	330,913	267,940	207,165	188,190	173,416	162,543	156,071	153,400	158,129
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	4,058,925	3,805,452	3,985,687	4,185,142	4,444,615	4,727,779	5,035,699	5,370,335	5,732,649	6,127,913
Expenses from Continuing Operations										
Employee Benefits & On-Costs	891,725	922,935	950,623	979,142	1,008,516	1,038,772	1,069,935	1,102,033	1,135,094	1,169,147
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	2,213,608	1,971,016	2,030,147	2,091,051	2,153,783	2,218,396	2,284,948	2,353,497	2,424,101	2,496,824
Depreciation & Amortisation	1,004,805	1,053,950	1,054,152	1,054,361	1,054,576	1,054,576	1,054,576	1,054,576	1,054,576	1,054,576
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	4,110,138	3,947,901	4,034,922	4,124,554	4,216,875	4,311,744	4,409,459	4,510,106	4,613,771	4,720,547
Operating Result from Continuing Operations	(51,213)	(142,449)	(49,236)	60,588	227,740	416,035	626,240	860,229	1,118,878	1,407,365
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	(51,213)	(142,449)	(49,236)	60,588	227,740	416,035	626,240	860,229	1,118,878	1,407,365
Net Operating Result before Grants and Contributions provided for Capital Purposes	(578,213)	(170,259)	(77,880)	31,085	197,351	384,734	594,000	827,023	1,084,675	1,372,136

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - SEWER FUND										
Scenario: Phased Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	3,128,964	3,348,840	3,584,133	3,835,923	4,105,365	4,393,695	4,702,238	5,032,408	5,385,720	5,763,795
User Charges & Fees	84,739	91,153	98,031	105,405	113,310	121,785	130,869	140,606	151,042	162,226
Investment & Interest Revenue Received	311,682	330,913	267,940	207,165	188,190	173,416	162,543	156,071	153,400	158,129
Grants & Contributions	27,000	27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	6,540	6,736	6,938	7,146	7,361	7,582	7,809	8,043	8,285	8,533
Payments:										
Employee Benefits & On-Costs	(891,725)	(922,935)	(950,623)	(979,142)	(1,008,516)	(1,038,772)	(1,069,935)	(1,102,033)	(1,135,094)	(1,169,147)
Materials & Contracts	(2,213,608)	(1,971,016)	(2,030,147)	(2,091,051)	(2,153,783)	(2,218,396)	(2,284,948)	(2,353,497)	(2,424,101)	(2,496,824)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	453,592	911,500	1,004,916	1,114,949	1,282,316	1,470,611	1,680,816	1,914,805	2,173,453	2,461,941
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	486,365	803,548	717,777	551,690	396,662	239,162	71,641	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(640,000)	(1,734,167)	(1,808,465)	(1,832,727)	(1,834,006)	(1,867,273)	(1,919,977)	(1,986,447)	(2,046,040)	(2,107,421)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(640,000)	(1,247,802)	(1,004,916)	(1,114,949)	(1,282,316)	(1,470,611)	(1,680,816)	(1,914,805)	(2,046,040)	(2,107,421)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - SEWER FUND										
Scenario: Phased Improvement Plan										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	(186,408)	(336,302)	(0)	0	(0)	(0)	0	(0)	127,414	354,520
plus: Cash & Cash Equivalents - beginning of year	522,710	336,302	-	(0)	0	-	(0)	0	0	127,414
Cash & Cash Equivalents - end of the year	336,302	-	(0)	0	-	(0)	0	0	127,414	481,934
Cash & Cash Equivalents - end of the year	336,302	-	(0)	0	-	(0)	0	0	127,414	481,934
Investments - end of the year	8,000,000	7,513,635	6,710,087	5,992,310	5,440,620	5,043,958	4,804,796	4,733,155	4,733,155	4,733,155
Cash, Cash Equivalents & Investments - end of the year	8,336,302	7,513,635	6,710,087	5,992,310	5,440,620	5,043,958	4,804,796	4,733,155	4,860,568	5,215,088
Representing:										
- External Restrictions	8,336,301	7,513,635	6,710,087	5,992,309	5,440,620	5,043,957	4,804,795	4,733,154	4,860,568	5,215,088
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-
- Unrestricted	1	0	1	1	0	1	1	1	1	1
	8,336,302	7,513,635	6,710,087	5,992,310	5,440,620	5,043,958	4,804,796	4,733,155	4,860,568	5,215,088

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - SEWER FUND										
Scenario: Phased Improvement Plan										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	336,302	-	-	-	-	-	-	-	127,414	481,934
Investments	6,000,000	5,635,226	5,032,565	4,494,232	4,080,465	3,782,968	3,603,597	3,549,866	3,549,866	3,549,866
Receivables	477,000	477,000	477,000	477,000	477,000	477,000	477,000	477,000	477,000	739,000
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	6,813,302	6,112,226	5,509,565	4,971,232	4,557,465	4,259,968	4,080,597	4,026,866	4,154,280	4,770,800
Non-Current Assets										
Investments	2,000,000	1,878,409	1,677,522	1,498,077	1,360,155	1,260,989	1,201,199	1,183,289	1,183,289	1,183,289
Receivables	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000	262,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	43,875,044	44,555,262	45,309,574	46,087,940	46,867,369	47,680,066	48,545,468	49,477,339	50,468,803	51,521,648
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	46,137,044	46,695,671	47,249,096	47,848,017	48,489,524	49,203,056	50,008,667	50,922,627	51,914,091	52,704,937
TOTAL ASSETS	52,950,346	52,807,897	52,758,661	52,819,250	53,046,989	53,463,024	54,089,264	54,949,493	56,068,371	57,475,736
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	-	-	-	-	-	-	-	-	-	-
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-	-	-	-
Net Assets	52,950,346	52,807,897	52,758,661	52,819,250	53,046,989	53,463,024	54,089,264	54,949,493	56,068,371	57,475,736
EQUITY										
Retained Earnings	22,716,346	22,573,897	22,524,661	22,585,250	22,812,989	23,229,024	23,855,264	24,715,493	25,834,371	27,241,736
Revaluation Reserves	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000	30,234,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	52,950,346	52,807,897	52,758,661	52,819,250	53,046,989	53,463,024	54,089,264	54,949,493	56,068,371	57,475,736
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	52,950,346	52,807,897	52,758,661	52,819,250	53,046,989	53,463,024	54,089,264	54,949,493	56,068,371	57,475,736

8.3 Sewer Fund - 10 Year Capital Works Program

Sewer Fund LTFP Capital Program											
Capital Program	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Aerator Overhaul - Leeton STP	65,000										
Gogelderie Weir Transpiration Bed Remediation Works	175,000										
Leeton STP Aerator rewiring	30,000										
Sewer Pump Station 4 - Overhaul	150,000										
Sewer Sludge Transfer Pump - Redesign Access	70,000										
Leeton Septic Tank Waste Receiving Facility	100,000										
Developer Provided Assets - Vance Inkind	500,000										
AMP New & Upgrade - Telemetry Upgrades	50,000	15,000	15,000	15,000							
AMP Renewal Demand - Annual		868,657	889,651	862,204	829,491	810,726	807,951	815,163	815,163	815,163	815,163
AMP Renewal Demand - Backlog		800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Grand Total	1,140,000	1,683,657	1,704,651	1,677,204	1,629,491	1,610,726	1,607,951	1,615,163	1,615,163	1,615,163	1,615,163
Indexation		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
As Per LTFP Cashflow	1,140,000	1,734,167	1,808,464	1,832,726	1,834,006	1,867,273	1,919,978	1,986,447	2,046,040	2,107,421	2,170,644

Assumptions

1. Renewal Demand Annual and Backlog works are based on the Asset Management Plan and represent what should be spent to renew Council's ageing assets.
2. Council will develop a detailed Capital program to identify works required to meet the asset management plan requirements
3. The Capital Program is shown in present \$ values - the indexation line represents the compounded impact of CPI across the LTFP
4. New and upgrades of assets incur additional depreciation, while renewing the assets does not as these assets are already being depreciated - life extended only

9. Water Fund

9.1 Water Fund - Base Case

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - WATER FUND										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	1,830,133	1,885,037	1,941,588	1,999,836	2,059,831	2,121,626	2,185,275	2,250,833	2,318,358	2,387,908
User Charges & Fees	2,910,493	2,997,808	3,087,742	3,180,374	3,275,786	3,374,059	3,475,281	3,579,539	3,686,925	3,797,533
Other Revenues	58,046	59,787	61,581	63,428	65,331	67,291	69,310	71,389	73,531	75,737
Grants & Contributions provided for Operating Purposes	90,000	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	531,000	31,930	32,888	33,875	34,891	35,938	37,016	38,126	39,270	40,448
Interest & Investment Revenue	766,212	788,903	667,485	533,059	490,134	460,812	200,692	139,374	60,609	72,347
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	6,185,884	5,763,465	5,791,284	5,810,572	5,925,972	6,059,725	5,967,573	6,079,262	6,178,693	6,373,973
Expenses from Continuing Operations										
Employee Benefits & On-Costs	1,023,752	1,059,583	1,091,371	1,124,112	1,157,835	1,192,570	1,228,348	1,265,198	1,303,154	1,342,249
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	2,794,954	2,840,178	2,925,383	3,013,144	3,103,539	3,196,645	3,292,544	3,391,321	3,493,060	3,597,852
Depreciation & Amortisation	1,525,087	1,539,099	1,539,884	1,540,693	1,551,524	1,552,382	1,677,010	1,677,921	1,678,858	1,679,824
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	5,343,793	5,438,860	5,556,638	5,677,949	5,812,898	5,941,597	6,197,902	6,334,439	6,475,073	6,619,925
Operating Result from Continuing Operations	842,091	324,605	234,647	132,622	113,075	118,128	(230,329)	(255,178)	(296,379)	(245,952)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	842,091	324,605	234,647	132,622	113,075	118,128	(230,329)	(255,178)	(296,379)	(245,952)
Net Operating Result before Grants and Contributions provided for Capital Purposes	311,091	292,675	201,759	98,748	78,184	82,191	(267,345)	(293,304)	(335,649)	(286,400)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - WATER FUND										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	1,830,133	1,885,037	1,941,588	1,999,836	2,059,831	2,121,626	2,185,275	2,250,833	2,318,358	2,387,908
User Charges & Fees	2,910,493	2,997,808	3,087,742	3,180,374	3,275,786	3,374,059	3,475,281	3,579,539	3,686,925	3,797,533
Investment & Interest Revenue Received	766,212	788,903	667,485	533,059	490,134	460,812	200,692	139,374	60,609	72,347
Grants & Contributions	621,000	31,930	32,888	33,875	34,891	35,938	37,016	38,126	39,270	40,448
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	58,046	59,787	61,581	63,428	65,331	67,291	69,310	71,389	73,531	75,737
Payments:										
Employee Benefits & On-Costs	(1,023,752)	(1,059,583)	(1,091,371)	(1,124,112)	(1,157,835)	(1,192,570)	(1,228,348)	(1,265,198)	(1,303,154)	(1,342,249)
Materials & Contracts	(2,794,954)	(2,840,178)	(2,925,383)	(3,013,144)	(3,103,539)	(3,196,645)	(3,292,544)	(3,391,321)	(3,493,060)	(3,597,852)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	2,367,178	1,863,704	1,774,531	1,673,315	1,664,598	1,670,510	1,446,681	1,422,743	1,382,479	1,433,873
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	-	-	-	-	9,802,508	2,259,983	2,517,495	1,720,014	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(820,000)	(2,224,841)	(2,501,393)	(3,445,817)	(3,061,048)	(11,502,097)	(3,706,664)	(3,940,238)	(4,058,445)	(4,180,199)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(820,000)	(2,224,841)	(2,501,393)	(3,445,817)	(3,061,048)	(1,699,589)	(1,446,681)	(1,422,743)	(2,338,431)	(4,180,199)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - WATER FUND										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	1,547,178	(361,137)	(726,863)	(1,772,502)	(1,396,449)	(29,079)	-	(0)	(955,952)	(2,746,326)
plus: Cash & Cash Equivalents - beginning of year	2,738,852	4,286,030	3,924,893	3,198,030	1,425,529	29,079	0	0	0	(955,952)
Cash & Cash Equivalents - end of the year	4,286,030	3,924,893	3,198,030	1,425,529	29,079	0	0	0	(955,952)	(3,702,278)
Cash & Cash Equivalents - end of the year	4,286,030	3,924,893	3,198,030	1,425,529	29,079	0	0	0	(955,952)	(3,702,278)
Investments - end of the year	16,300,000	16,300,000	16,300,000	16,300,000	16,300,000	6,497,492	4,237,509	1,720,014	-	-
Cash, Cash Equivalents & Investments - end of the year	20,586,030	20,224,893	19,498,030	17,725,529	16,329,079	6,497,492	4,237,509	1,720,014	(955,952)	(3,702,278)
Representing:										
- External Restrictions	20,586,033	20,224,893	19,498,030	17,725,529	16,329,081	6,497,493	4,237,511	1,720,016	(955,950)	(3,702,275)
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(3)	0	0	(1)	(1)	(1)	(2)	(2)	(2)	(3)
	20,586,030	20,224,893	19,498,030	17,725,529	16,329,079	6,497,492	4,237,509	1,720,014	(955,952)	(3,702,278)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - WATER FUND										
Scenario: Base Case										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	4,286,030	3,924,893	3,198,030	1,425,529	29,079	-	-	-	-	-
Investments	9,263,546	9,263,546	9,263,546	9,263,546	9,263,546	3,692,627	2,408,243	977,511	-	-
Receivables	383,000	383,000	383,000	383,000	383,000	383,000	383,000	383,000	383,000	395,000
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	13,932,576	13,571,439	12,844,576	11,072,075	9,675,625	4,075,627	2,791,243	1,360,511	383,000	395,000
Non-Current Assets										
Investments	7,036,454	7,036,454	7,036,454	7,036,454	7,036,454	2,804,865	1,829,266	742,503	-	-
Receivables	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	45,503,648	46,189,390	47,150,899	49,056,023	50,565,547	60,515,263	62,544,916	64,807,234	67,186,820	69,687,195
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	52,552,102	53,237,844	54,199,353	56,104,477	57,614,001	63,332,128	64,386,182	65,561,737	67,198,820	69,687,195
TOTAL ASSETS	66,484,678	66,809,283	67,043,930	67,176,552	67,289,626	67,407,755	67,177,425	66,922,248	67,581,820	70,082,195
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	955,952	3,702,278
Payables	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	957,952	3,704,278
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	957,952	3,704,278
Net Assets	66,482,678	66,807,283	67,041,930	67,174,552	67,287,626	67,405,755	67,175,425	66,920,248	66,623,868	66,377,917
EQUITY										
Retained Earnings	27,066,678	27,391,283	27,625,930	27,758,552	27,871,626	27,989,755	27,759,425	27,504,248	27,207,868	26,961,917
Revaluation Reserves	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	66,482,678	66,807,283	67,041,930	67,174,552	67,287,626	67,405,755	67,175,425	66,920,248	66,623,868	66,377,917
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	66,482,678	66,807,283	67,041,930	67,174,552	67,287,626	67,405,755	67,175,425	66,920,248	66,623,868	66,377,917

9.2 Water Fund Scenario 1 - Phased Improvement Option

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - WATER FUND										
Scenario: Phased Improvement Plan	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	1,830,133	1,922,010	2,018,491	2,119,808	2,226,203	2,337,930	2,455,255	2,578,460	2,707,838	2,843,698
User Charges & Fees	2,910,493	3,056,059	3,208,905	3,369,395	3,537,911	3,714,853	3,900,644	4,095,726	4,300,564	4,515,645
Other Revenues	58,046	59,787	61,581	63,428	65,331	67,291	69,310	71,389	73,531	75,737
Grants & Contributions provided for Operating Purposes	90,000	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	531,000	31,930	32,888	33,875	34,891	35,938	37,016	38,126	39,270	40,448
Interest & Investment Revenue	766,212	790,903	673,885	545,659	513,534	476,612	245,892	204,474	159,359	116,147
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	6,185,884	5,860,689	5,995,751	6,132,165	6,377,870	6,632,623	6,708,117	6,988,176	7,280,562	7,591,675
Expenses from Continuing Operations										
Employee Benefits & On-Costs	1,023,752	1,059,583	1,091,371	1,124,112	1,157,835	1,192,570	1,228,348	1,265,198	1,303,154	1,342,249
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Materials & Contracts	2,794,954	2,840,178	2,925,383	3,013,144	3,103,539	3,196,645	3,292,544	3,391,321	3,493,060	3,597,852
Depreciation & Amortisation	1,525,087	1,539,099	1,539,884	1,540,693	1,551,524	1,552,382	1,677,010	1,677,921	1,678,858	1,679,824
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	5,343,793	5,438,860	5,556,638	5,677,949	5,812,898	5,941,597	6,197,902	6,334,439	6,475,073	6,619,925
Operating Result from Continuing Operations	842,091	421,830	439,113	454,216	564,972	691,026	510,215	653,737	805,489	971,750
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	842,091	421,830	439,113	454,216	564,972	691,026	510,215	653,737	805,489	971,750
Net Operating Result before Grants and Contributions provided for Capital Purposes	311,091	389,900	406,225	420,341	530,081	655,089	473,199	615,611	766,220	931,302

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - WATER FUND										
Scenario: Phased Improvement Plan										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	1,830,133	1,922,010	2,018,491	2,119,808	2,226,203	2,337,930	2,455,255	2,578,460	2,707,838	2,843,698
User Charges & Fees	2,910,493	3,056,059	3,208,905	3,369,395	3,537,911	3,714,853	3,900,644	4,095,726	4,300,564	4,515,645
Investment & Interest Revenue Received	766,212	790,903	673,885	545,659	513,534	476,612	245,892	204,474	159,359	116,147
Grants & Contributions	621,000	31,930	32,888	33,875	34,891	35,938	37,016	38,126	39,270	40,448
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	58,046	59,787	61,581	63,428	65,331	67,291	69,310	71,389	73,531	75,737
Payments:										
Employee Benefits & On-Costs	(1,023,752)	(1,059,583)	(1,091,371)	(1,124,112)	(1,157,835)	(1,192,570)	(1,228,348)	(1,265,198)	(1,303,154)	(1,342,249)
Materials & Contracts	(2,794,954)	(2,840,178)	(2,925,383)	(3,013,144)	(3,103,539)	(3,196,645)	(3,292,544)	(3,391,321)	(3,493,060)	(3,597,852)
Borrowing Costs	-	-	-	-	-	-	-	-	-	-
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	2,367,178	1,960,928	1,978,997	1,994,909	2,116,496	2,243,408	2,187,225	2,331,657	2,484,348	2,651,575
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	-	-	-	-	8,154,428	1,519,439	1,608,581	1,574,097	1,528,624
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(820,000)	(2,224,841)	(2,501,393)	(3,445,817)	(3,061,048)	(11,502,097)	(3,706,664)	(3,940,238)	(4,058,445)	(4,180,199)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(820,000)	(2,224,841)	(2,501,393)	(3,445,817)	(3,061,048)	(3,347,669)	(2,187,225)	(2,331,657)	(2,484,348)	(2,651,575)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - WATER FUND										
Scenario: Phased Improvement Plan										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents	1,547,178	(263,913)	(522,396)	(1,450,908)	(944,552)	(1,104,261)	-	(0)	0	-
plus: Cash & Cash Equivalents - beginning of year	2,738,852	4,286,030	4,022,117	3,499,721	2,048,813	1,104,261	-	-	(0)	0
Cash & Cash Equivalents - end of the year	4,286,030	4,022,117	3,499,721	2,048,813	1,104,261	-	-	(0)	0	0
Cash & Cash Equivalents - end of the year	4,286,030	4,022,117	3,499,721	2,048,813	1,104,261	-	-	(0)	0	0
Investments - end of the year	16,300,000	16,300,000	16,300,000	16,300,000	16,300,000	8,145,572	6,626,133	5,017,552	3,443,455	1,914,831
Cash, Cash Equivalents & Investments - end of the year	20,586,030	20,322,117	19,799,721	18,348,813	17,404,261	8,145,572	6,626,133	5,017,552	3,443,455	1,914,831
Representing:										
- External Restrictions	20,586,033	20,322,117	19,799,721	18,348,812	17,404,259	8,145,570	6,626,131	5,017,550	3,443,452	1,914,829
- Internal Restrictitons	-	-	-	-	-	-	-	-	-	-
- Unrestricted	(3)	1	0	1	2	2	2	2	3	2
	20,586,030	20,322,117	19,799,721	18,348,813	17,404,261	8,145,572	6,626,133	5,017,552	3,443,455	1,914,831

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - WATER FUND										
Scenario: Phased Improvement Plan										
	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	4,286,030	4,022,117	3,499,721	2,048,813	1,104,261	-	-	-	-	-
Investments	9,263,546	9,263,546	9,263,546	9,263,546	9,263,546	4,629,256	3,765,736	2,851,554	1,956,969	1,088,229
Receivables	383,000	383,000	383,000	383,000	383,000	383,000	383,000	383,000	383,000	395,000
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	13,932,576	13,668,663	13,146,267	11,695,359	10,750,807	5,012,256	4,148,736	3,234,554	2,339,969	1,483,229
Non-Current Assets										
Investments	7,036,454	7,036,454	7,036,454	7,036,454	7,036,454	3,516,315	2,860,398	2,165,998	1,486,485	826,602
Receivables	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	45,503,648	46,189,390	47,150,899	49,056,023	50,565,547	60,515,263	62,544,916	64,807,234	67,186,820	69,687,195
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	52,552,102	53,237,844	54,199,353	56,104,477	57,614,001	64,043,578	65,417,314	66,985,232	68,685,306	70,513,797
TOTAL ASSETS	66,484,678	66,906,507	67,345,621	67,799,836	68,364,808	69,055,834	69,566,049	70,219,786	71,025,275	71,997,026
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	-	-	-	-	-	-	-	-	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Net Assets	66,482,678	66,904,507	67,343,621	67,797,836	68,362,808	69,053,834	69,564,049	70,217,786	71,023,275	71,995,026
EQUITY										
Retained Earnings	27,066,678	27,488,507	27,927,621	28,381,836	28,946,808	29,637,834	30,148,049	30,801,786	31,607,275	32,579,026
Revaluation Reserves	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000	39,416,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	66,482,678	66,904,507	67,343,621	67,797,836	68,362,808	69,053,834	69,564,049	70,217,786	71,023,275	71,995,026
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	66,482,678	66,904,507	67,343,621	67,797,836	68,362,808	69,053,834	69,564,049	70,217,786	71,023,275	71,995,026

9.3 Water Fund - 10 Year Capital Works Program

Water Fund LTFP Capital Program											
Capital Program	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Cooling System - Leeton PAC Facility	50,000										
Hanwood St Water Main	70,000										
Leeton Water Filtration Plant Planning	200,000										
Open Cut Dam - Inlet Upgrade	200,000										
Soda Ash System Upgrade	100,000										
Water Management - Water Meters	150,000										
Water Telemetry Upgrades (AMP New/Upgrade)	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
AMP Renewal Demand - Annual		1,060,040	1,257,803	1,453,411	1,619,701	1,821,810	2,004,272	2,103,774	2,103,774	2,103,774	2,103,774
AMP Renewal Demand - Backlog		1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000	1,050,000
Water Treatment (AMP New & Upgrade)				600,000		7,000,000					
Grand Total	820,000	2,160,040	2,357,803	3,153,411	2,719,701	9,921,810	3,104,272	3,203,774	3,203,774	3,203,774	3,203,774
Indexation Compounded		3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
As Per LTFP Cashflow	820,000	2,224,841	2,501,393	3,445,817	3,061,047	11,502,097	3,706,663	3,940,238	4,058,445	4,180,198	4,305,604

Assumptions

1. Renewal Demand Annual and Backlog works are based on the Asset Management Plan and represent what should be spent to renew Council's ageing assets.
2. Council will develop a detailed Capital program to identify works required to meet the asset management plan requirements
3. The Capital Program is shown in present \$ values - the indexation line represents the compounded impact of CPI across the LTFP
4. New and upgrades to assets incur additional depreciation, while renewing the assets does not as these assets are already being depreciated - life extended only

10. Consolidated

10.1 Consolidated – Base Case (from all funds)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - CONSOLIDATED										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	16,140,236	16,621,593	17,090,890	17,573,550	18,069,955	18,580,497	19,105,581	19,645,621	20,201,045	20,772,292
User Charges & Fees	9,033,523	9,304,528	9,583,664	9,871,174	10,167,310	10,472,329	10,786,499	11,110,094	11,443,396	11,786,698
Other Revenues	779,409	655,238	674,895	695,142	715,996	737,476	759,601	782,389	805,860	830,036
Grants & Contributions provided for Operating Purposes	8,495,961	8,438,082	8,656,567	8,881,607	9,113,398	8,973,608	9,242,817	9,520,101	9,805,704	10,099,875
Grants & Contributions provided for Capital Purposes	5,350,815	245,140	252,494	260,069	267,871	275,907	284,184	292,710	301,491	310,536
Interest & Investment Revenue	2,237,545	2,067,698	1,620,318	1,277,004	1,119,668	1,002,096	514,878	368,596	257,360	240,727
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	311,173	320,508	330,123	340,027	350,228	360,735	371,557	382,704	394,185	406,010
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	42,348,661	37,652,788	38,208,953	38,898,574	39,804,426	40,402,649	41,065,116	42,102,214	43,209,042	44,446,175
Expenses from Continuing Operations										
Employee Benefits & On-Costs	14,643,830	15,096,602	15,425,900	15,888,677	16,365,337	16,856,297	17,361,987	17,882,846	18,419,332	18,971,912
Borrowing Costs	424,431	766,189	723,548	872,601	809,547	742,399	671,029	595,443	514,908	429,098
Materials & Contracts	14,126,748	13,874,339	14,290,570	14,719,287	15,227,094	15,615,692	16,084,162	16,566,687	17,136,792	17,575,599
Depreciation & Amortisation	9,609,572	10,007,612	10,029,114	9,995,463	10,044,078	10,035,581	10,153,117	10,181,113	10,225,003	10,266,914
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	552,073	568,635	585,694	603,265	621,363	640,004	659,204	678,980	699,350	720,330
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	80,000	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	39,436,655	40,313,377	41,054,826	42,079,293	43,067,418	43,889,973	44,929,500	45,905,069	46,995,385	47,963,853
Operating Result from Continuing Operations	2,912,006	(2,660,589)	(2,845,873)	(3,180,719)	(3,262,992)	(3,487,324)	(3,864,383)	(3,802,854)	(3,786,343)	(3,517,678)
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	2,912,006	(2,660,589)	(2,845,873)	(3,180,719)	(3,262,992)	(3,487,324)	(3,864,383)	(3,802,854)	(3,786,343)	(3,517,678)
Net Operating Result before Grants and Contributions provided for Capital Purposes	(2,438,809)	(2,905,729)	(3,098,367)	(3,440,788)	(3,530,864)	(3,763,232)	(4,148,568)	(4,095,564)	(4,087,834)	(3,828,214)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - CONSOLIDATED										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	16,140,236	16,621,593	17,090,890	17,573,550	18,069,955	18,580,497	19,105,581	19,645,621	20,201,045	20,772,292
User Charges & Fees	9,033,523	9,304,528	9,583,664	9,871,174	10,167,310	10,472,329	10,786,499	11,110,094	11,443,396	11,786,698
Investment & Interest Revenue Received	2,237,545	2,067,698	1,620,318	1,277,004	1,119,668	1,002,096	514,878	368,596	257,360	240,727
Grants & Contributions	12,883,662	7,302,376	8,909,062	9,141,676	9,381,269	9,249,516	9,527,001	9,812,811	10,107,195	10,410,411
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,090,582	975,746	1,005,019	1,035,169	1,066,224	1,098,211	1,131,157	1,165,092	1,200,045	1,236,046
Payments:										
Employee Benefits & On-Costs	(14,643,830)	(15,096,602)	(15,425,900)	(15,888,677)	(16,365,337)	(16,856,297)	(17,361,987)	(17,882,846)	(18,419,332)	(18,971,912)
Materials & Contracts	(14,126,748)	(13,874,339)	(14,290,570)	(14,719,287)	(15,227,094)	(15,615,692)	(16,084,162)	(16,566,687)	(17,136,792)	(17,575,599)
Borrowing Costs	(424,431)	(766,189)	(723,548)	(872,601)	(809,547)	(742,399)	(671,029)	(595,443)	(514,908)	(429,098)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(352,073)	(362,635)	(373,514)	(384,720)	(396,261)	(408,149)	(420,394)	(433,005)	(445,996)	(459,375)
Net Cash provided (or used in) Operating Activities	11,838,464	6,172,177	7,395,421	7,033,289	7,006,187	6,780,112	6,527,545	6,624,233	6,692,015	7,010,191
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	617,044	1,082,194	1,160,005	1,176,014	16,284,303	8,289,007	3,884,701	1,806,732	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	0	830,000	830,000	830,000	830,000	830,000	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	545,000	678,770	405,264	396,660	442,325	791,784	345,081	576,811	534,577	572,795
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(16,381,204)	(10,310,143)	(16,251,167)	(12,899,801)	(12,811,345)	(24,355,871)	(15,970,827)	(16,509,474)	(17,631,463)	(16,954,054)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(15,836,204)	(8,184,329)	(13,933,708)	(10,513,136)	(10,363,006)	(6,449,784)	(7,336,739)	(12,047,961)	(15,290,153)	(16,381,259)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - CONSOLIDATED										
Scenario: Base Case	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	5,552,993	-	3,000,000	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(403,324)	(704,952)	(747,592)	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	5,149,669	(704,952)	2,252,408	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Net Increase/(Decrease) in Cash & Cash Equivalents	1,151,930	(2,717,104)	(4,285,879)	(4,492,949)	(4,432,975)	(812,835)	(2,001,118)	(6,691,239)	(9,946,183)	(10,804,923)
plus: Cash & Cash Equivalents - beginning of year	15,589,812	16,741,742	14,024,638	9,738,758	5,245,810	812,835	(0)	(2,001,118)	(8,692,357)	(18,638,539)
Cash & Cash Equivalents - end of the year	16,741,742	14,024,638	9,738,758	5,245,810	812,835	(0)	(2,001,118)	(8,692,357)	(18,638,539)	(29,443,462)
Cash & Cash Equivalents - end of the year	16,741,742	14,024,638	9,738,758	5,245,810	812,835	(0)	(2,001,118)	(8,692,357)	(18,638,539)	(29,443,462)
Investments - end of the year	34,300,000	33,682,956	32,600,762	31,440,757	30,264,743	13,980,440	5,691,433	1,806,732	-	-
Cash, Cash Equivalents & Investments - end of the year	51,041,742	47,707,594	42,339,520	36,686,567	31,077,578	13,980,440	3,690,315	(6,885,625)	(18,638,539)	(29,443,462)
Representing:										
- External Restrictions	39,730,077	39,631,151	38,383,206	36,735,525	35,488,744	25,048,863	21,718,256	19,290,240	15,851,066	13,140,006
- Internal Restrictions	8,840,862	9,076,652	9,618,847	9,849,290	10,405,303	9,688,218	10,219,135	10,245,483	10,364,290	10,918,436
- Unrestricted	2,470,803	(1,000,208)	(5,662,533)	(9,898,248)	(14,816,469)	(20,756,642)	(28,247,076)	(36,421,348)	(44,853,895)	(53,501,904)
	51,041,742	47,707,594	42,339,520	36,686,567	31,077,578	13,980,440	3,690,315	(6,885,625)	(18,638,539)	(29,443,462)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - CONSOLIDATED										
Scenario: Base Case										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	16,741,742	14,024,638	9,738,758	5,245,810	812,835	-	-	-	-	-
Investments	23,034,271	22,571,488	21,759,842	20,889,839	20,007,828	9,433,186	3,498,686	1,042,550	-	-
Receivables	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,344,000
Inventories	5,214,000	4,384,000	3,554,000	2,724,000	1,894,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	48,053,013	44,043,126	38,115,601	31,922,648	25,777,663	13,560,186	7,625,686	5,169,550	4,127,000	4,457,000
Non-Current Assets										
Investments	11,265,729	11,111,468	10,840,919	10,550,918	10,256,915	4,547,255	2,192,747	764,183	-	-
Receivables	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	353,084,383	352,708,144	358,524,932	361,032,611	363,357,553	376,886,058	382,358,687	388,110,237	394,982,119	401,096,464
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	374,446,112	373,915,612	379,461,852	381,679,529	383,710,467	391,529,313	394,647,434	398,970,420	405,078,119	410,862,464
TOTAL ASSETS	422,499,125	417,958,737	417,577,453	413,602,177	409,488,131	405,089,499	402,273,120	404,139,970	409,205,119	415,319,464
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	2,001,118	8,692,357	18,638,539	29,443,462
Payables	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,477,846	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	704,952	747,592	1,013,102	1,076,156	1,143,163	1,191,923	1,267,510	1,348,044	1,433,855	1,444,803
Employee benefit provisions	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	7,653,858	6,315,652	6,581,162	6,644,216	6,711,222	6,759,983	8,836,688	15,608,460	25,640,454	36,456,325
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	12,161,159	11,413,566	13,400,465	12,324,309	11,181,146	9,989,223	8,721,712	7,373,669	5,939,814	4,495,011
Employee benefit provisions	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940
Other provisions	5,065,000	5,271,000	5,483,180	5,701,725	5,926,827	6,158,682	6,397,492	6,643,467	6,896,821	7,157,776
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,436,099	16,894,506	19,093,585	18,235,975	17,317,913	16,357,845	15,329,145	14,227,076	13,046,575	11,862,727
TOTAL LIABILITIES	25,089,957	23,210,158	25,674,747	24,880,190	24,029,136	23,117,828	24,165,833	29,835,537	38,687,029	48,319,052
Net Assets	397,409,168	394,748,579	391,902,706	388,721,987	385,458,995	381,971,670	378,107,287	374,304,433	370,518,090	367,000,412
EQUITY										
Retained Earnings	154,114,168	151,453,579	148,607,706	145,426,987	142,163,995	138,676,670	134,812,287	131,009,433	127,223,090	123,705,412
Revaluation Reserves	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	397,409,168	394,748,579	391,902,706	388,721,987	385,458,995	381,971,670	378,107,287	374,304,433	370,518,090	367,000,412
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	397,409,168	394,748,579	391,902,706	388,721,987	385,458,995	381,971,670	378,107,287	374,304,433	370,518,090	367,000,412

10.2 Consolidated Scenario 1 - Phased Option all funds

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - CONSOLIDATED										
Scenario: Phased Improvement Plan	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	16,140,236	17,792,300	19,653,235	21,751,941	24,121,467	26,799,616	27,773,483	28,789,915	29,851,134	30,959,498
User Charges & Fees	9,033,523	9,366,652	9,712,959	10,073,003	10,447,370	10,836,672	11,241,549	11,662,669	12,100,732	12,556,471
Other Revenues	779,409	655,238	674,895	695,142	715,996	737,476	759,601	782,389	805,860	830,036
Grants & Contributions provided for Operating Purposes	8,495,961	8,438,082	8,656,567	8,881,607	9,113,398	8,973,608	9,242,817	9,520,101	9,805,704	10,099,875
Grants & Contributions provided for Capital Purposes	5,350,815	245,140	252,494	260,069	267,871	275,907	284,184	292,710	301,491	310,536
Interest & Investment Revenue	2,237,545	2,097,848	1,723,188	1,481,103	1,498,104	1,521,137	1,330,767	1,335,530	1,333,182	1,351,771
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	311,173	320,508	330,123	340,027	350,228	360,735	371,557	382,704	394,185	406,010
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	42,348,661	38,915,769	41,003,463	43,482,893	46,514,435	49,505,152	51,003,957	52,766,017	54,592,289	56,514,197
Expenses from Continuing Operations										
Employee Benefits & On-Costs	14,643,830	15,096,602	15,425,900	15,888,677	16,365,337	16,856,297	17,361,987	17,882,846	18,419,332	18,971,912
Borrowing Costs	424,431	766,189	723,548	872,601	809,547	742,399	671,029	595,443	514,908	429,098
Materials & Contracts	14,126,748	13,874,339	14,290,570	14,719,287	15,227,094	15,615,692	16,084,162	16,566,687	17,136,792	17,575,599
Depreciation & Amortisation	9,609,572	10,007,612	10,029,114	9,995,463	10,044,078	10,035,581	10,153,117	10,181,113	10,225,003	10,266,914
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	552,073	568,635	585,694	603,265	621,363	640,004	659,204	678,980	699,350	720,330
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	80,000	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	39,436,655	40,313,377	41,054,826	42,079,293	43,067,418	43,889,973	44,929,500	45,905,069	46,995,385	47,963,853
Operating Result from Continuing Operations	2,912,006	(1,397,608)	(51,363)	1,403,600	3,447,017	5,615,179	6,074,458	6,860,948	7,596,904	8,550,344
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	2,912,006	(1,397,608)	(51,363)	1,403,600	3,447,017	5,615,179	6,074,458	6,860,948	7,596,904	8,550,344
Net Operating Result before Grants and Contributions provided for Capital Purposes	(2,438,809)	(1,642,748)	(303,857)	1,143,531	3,179,146	5,339,271	5,790,273	6,568,238	7,295,413	8,239,808

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - CONSOLIDATED										
Scenario: Phased Improvement Plan	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	16,140,236	17,792,300	19,653,235	21,751,941	24,121,467	26,799,616	27,773,483	28,789,915	29,851,134	30,959,498
User Charges & Fees	9,033,523	9,366,652	9,712,959	10,073,003	10,447,370	10,836,672	11,241,549	11,662,669	12,100,732	12,556,471
Investment & Interest Revenue Received	2,237,545	2,097,848	1,723,188	1,481,103	1,498,104	1,521,137	1,330,767	1,335,530	1,333,182	1,351,771
Grants & Contributions	12,883,662	7,302,376	8,909,062	9,141,676	9,381,269	9,249,516	9,527,001	9,812,811	10,107,195	10,410,411
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,090,582	975,746	1,005,019	1,035,169	1,066,224	1,098,211	1,131,157	1,165,092	1,200,045	1,236,046
Payments:										
Employee Benefits & On-Costs	(14,643,830)	(15,096,602)	(15,425,900)	(15,888,677)	(16,365,337)	(16,856,297)	(17,361,987)	(17,882,846)	(18,419,332)	(18,971,912)
Materials & Contracts	(14,126,748)	(13,874,339)	(14,290,570)	(14,719,287)	(15,227,094)	(15,615,692)	(16,084,162)	(16,566,687)	(17,136,792)	(17,575,599)
Borrowing Costs	(424,431)	(766,189)	(723,548)	(872,601)	(809,547)	(742,399)	(671,029)	(595,443)	(514,908)	(429,098)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(352,073)	(362,635)	(373,514)	(384,720)	(396,261)	(408,149)	(420,394)	(433,005)	(445,996)	(459,375)
Net Cash provided (or used in) Operating Activities	11,838,464	7,435,158	10,189,931	11,617,608	13,716,196	15,882,615	16,466,386	17,288,035	18,075,262	19,078,213
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	486,365	803,548	717,777	551,690	8,551,090	1,758,600	1,680,223	1,574,097	1,528,624
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	0	830,000	830,000	830,000	830,000	830,000	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	545,000	678,770	405,264	396,660	442,325	791,784	345,081	576,811	534,577	572,795
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(16,381,204)	(10,310,143)	(16,251,167)	(12,899,801)	(12,811,345)	(24,355,871)	(15,970,827)	(16,509,474)	(17,631,463)	(16,954,054)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(15,836,204)	(8,315,008)	(14,212,355)	(10,955,364)	(10,987,329)	(14,182,996)	(13,867,146)	(14,252,440)	(15,522,788)	(14,852,635)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - CONSOLIDATED										
Scenario: Phased Improvement Plan										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	5,552,993	-	3,000,000	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(403,324)	(704,952)	(747,592)	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	5,149,669	(704,952)	2,252,408	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Net Increase/(Decrease) in Cash & Cash Equivalents	1,151,930	(1,584,802)	(1,770,016)	(350,857)	1,652,711	556,456	1,407,316	1,768,085	1,204,430	2,791,723
plus: Cash & Cash Equivalents - beginning of year	15,589,812	16,741,742	15,156,939	13,386,923	13,036,066	14,688,777	15,245,233	16,652,549	18,420,634	19,625,064
Cash & Cash Equivalents - end of the year	16,741,742	15,156,939	13,386,923	13,036,066	14,688,777	15,245,233	16,652,549	18,420,634	19,625,064	22,416,787
Cash & Cash Equivalents - end of the year	16,741,742	15,156,939	13,386,923	13,036,066	14,688,777	15,245,233	16,652,549	18,420,634	19,625,064	22,416,787
Investments - end of the year	34,300,000	33,813,635	33,010,087	32,292,310	31,740,620	23,189,529	21,430,929	19,750,707	18,176,609	16,647,985
Cash, Cash Equivalents & Investments - end of the year	51,041,742	48,970,575	46,397,011	45,328,376	46,429,397	38,434,762	38,083,478	38,171,341	37,801,673	39,064,772
Representing:										
- External Restrictions	39,730,077	39,859,054	39,094,223	38,210,362	38,039,802	28,998,838	27,457,752	27,234,215	26,467,448	26,844,858
- Internal Restrictions	8,840,862	9,076,652	9,618,847	9,849,290	10,405,303	9,688,218	10,219,135	10,245,483	10,364,290	10,918,436
- Unrestricted	2,470,803	34,869	(2,316,059)	(2,731,275)	(2,015,709)	(252,294)	406,591	691,642	969,935	1,301,478
	51,041,742	48,970,575	46,397,011	45,328,376	46,429,397	38,434,762	38,083,478	38,171,341	37,801,673	39,064,772

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - CONSOLIDATED										
Scenario: Phased Improvement Plan	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	16,741,742	15,156,939	13,386,923	13,036,066	14,688,777	15,245,233	16,652,549	18,420,634	19,625,064	22,416,787
Investments	23,034,271	22,669,498	22,066,837	21,528,504	21,114,736	16,182,950	15,140,058	14,172,145	13,277,560	12,408,819
Receivables	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,344,000
Inventories	5,214,000	4,384,000	3,554,000	2,724,000	1,894,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	48,053,013	45,273,437	42,070,760	40,351,570	40,760,513	35,555,182	35,919,606	36,719,779	37,029,624	39,282,606
Non-Current Assets										
Investments	11,265,729	11,144,138	10,943,251	10,763,806	10,625,884	7,006,580	6,290,872	5,578,562	4,899,049	4,239,166
Receivables	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	353,084,383	352,708,144	358,524,932	361,032,611	363,357,553	376,886,058	382,358,687	388,110,237	394,982,119	401,096,464
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	374,446,112	373,948,282	379,564,183	381,892,417	384,079,437	393,988,638	398,745,559	403,784,799	409,977,168	415,101,630
TOTAL ASSETS	422,499,125	419,221,718	421,634,943	422,243,987	424,839,949	429,543,820	434,665,165	440,504,578	447,006,792	454,384,237
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,477,846	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	704,952	747,592	1,013,102	1,076,156	1,143,163	1,191,923	1,267,510	1,348,044	1,433,855	1,444,803
Employee benefit provisions	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	7,653,858	6,315,652	6,581,162	6,644,216	6,711,222	6,759,983	6,835,570	6,916,104	7,001,914	7,012,863
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	12,161,159	11,413,566	13,400,465	12,324,309	11,181,146	9,989,223	8,721,712	7,373,669	5,939,814	4,495,011
Employee benefit provisions	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940
Other provisions	5,065,000	5,271,000	5,483,180	5,701,725	5,926,827	6,158,682	6,397,492	6,643,467	6,896,821	7,157,776
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,436,099	16,894,506	19,093,585	18,235,975	17,317,913	16,357,845	15,329,145	14,227,076	13,046,575	11,862,727
TOTAL LIABILITIES	25,089,957	23,210,158	25,674,747	24,880,190	24,029,136	23,117,828	22,164,715	21,143,180	20,048,490	18,875,590
Net Assets	397,409,168	396,011,560	395,960,197	397,363,797	400,810,814	406,425,992	412,500,450	419,361,398	426,958,302	435,508,647
EQUITY										
Retained Earnings	154,114,168	152,716,560	152,665,197	154,068,797	157,515,814	163,130,992	169,205,450	176,066,398	183,663,302	192,213,647
Revaluation Reserves	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	397,409,168	396,011,560	395,960,197	397,363,797	400,810,814	406,425,992	412,500,450	419,361,398	426,958,302	435,508,647
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	397,409,168	396,011,560	395,960,197	397,363,797	400,810,814	406,425,992	412,500,450	419,361,398	426,958,302	435,508,647

10.3 Consolidated Scenario 2 – General Fast & Water/Sewer Phased

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
INCOME STATEMENT - CONSOLIDATED										
Scenario: Fast / Phased Improvement Plan	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Income from Continuing Operations										
Revenue:										
Rates & Annual Charges	16,140,236	18,499,853	21,335,442	23,974,217	24,842,215	25,747,969	26,693,442	27,680,712	28,711,983	29,789,590
User Charges & Fees	9,033,523	9,366,652	9,712,959	10,073,003	10,447,370	10,836,672	11,241,549	11,662,669	12,100,732	12,556,471
Other Revenues	779,409	655,238	674,895	695,142	715,996	737,476	759,601	782,389	805,860	830,036
Grants & Contributions provided for Operating Purposes	8,495,961	8,438,082	8,656,567	8,881,607	9,113,398	8,973,608	9,242,817	9,520,101	9,805,704	10,099,875
Grants & Contributions provided for Capital Purposes	5,350,815	245,140	252,494	260,069	267,871	275,907	284,184	292,710	301,491	310,536
Interest & Investment Revenue	2,237,545	2,116,363	1,786,468	1,596,428	1,650,699	1,660,696	1,438,401	1,410,427	1,374,507	1,358,662
Other Income:										
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-
Other Income	311,173	320,508	330,123	340,027	350,228	360,735	371,557	382,704	394,185	406,010
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	42,348,661	39,641,837	42,748,950	45,820,494	47,387,778	48,593,064	50,031,550	51,731,711	53,494,462	55,351,180
Expenses from Continuing Operations										
Employee Benefits & On-Costs	14,643,830	15,096,602	15,425,900	15,888,677	16,365,337	16,856,297	17,361,987	17,882,846	18,419,332	18,971,912
Borrowing Costs	424,431	766,189	723,548	872,601	809,547	742,399	671,029	595,443	514,908	429,098
Materials & Contracts	14,126,748	13,874,339	14,290,570	14,719,287	15,227,094	15,615,692	16,084,162	16,566,687	17,136,792	17,575,599
Depreciation & Amortisation	9,609,572	10,007,612	10,029,114	9,995,463	10,044,078	10,035,581	10,153,117	10,181,113	10,225,003	10,266,914
Impairment of investments	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-
Other Expenses	552,073	568,635	585,694	603,265	621,363	640,004	659,204	678,980	699,350	720,330
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	80,000	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	39,436,655	40,313,377	41,054,826	42,079,293	43,067,418	43,889,973	44,929,500	45,905,069	46,995,385	47,963,853
Operating Result from Continuing Operations	2,912,006	(671,540)	1,694,124	3,741,201	4,320,359	4,703,090	5,102,050	5,826,642	6,499,078	7,387,327
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	2,912,006	(671,540)	1,694,124	3,741,201	4,320,359	4,703,090	5,102,050	5,826,642	6,499,078	7,387,327
Net Operating Result before Grants and Contributions provided for Capital Purposes	(2,438,809)	(916,680)	1,441,630	3,481,132	4,052,488	4,427,183	4,817,866	5,533,932	6,197,587	7,076,791

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - CONSOLIDATED										
Scenario: Fast / Phased Improvement Plan	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities										
Receipts:										
Rates & Annual Charges	16,140,236	18,499,853	21,335,442	23,974,217	24,842,215	25,747,969	26,693,442	27,680,712	28,711,983	29,789,590
User Charges & Fees	9,033,523	9,366,652	9,712,959	10,073,003	10,447,370	10,836,672	11,241,549	11,662,669	12,100,732	12,556,471
Investment & Interest Revenue Received	2,237,545	2,116,363	1,786,468	1,596,428	1,650,699	1,660,696	1,438,401	1,410,427	1,374,507	1,358,662
Grants & Contributions	12,883,662	7,302,376	8,909,062	9,141,676	9,381,269	9,249,516	9,527,001	9,812,811	10,107,195	10,410,411
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-
Other	1,090,582	975,746	1,005,019	1,035,169	1,066,224	1,098,211	1,131,157	1,165,092	1,200,045	1,236,046
Payments:										
Employee Benefits & On-Costs	(14,643,830)	(15,096,602)	(15,425,900)	(15,888,677)	(16,365,337)	(16,856,297)	(17,361,987)	(17,882,846)	(18,419,332)	(18,971,912)
Materials & Contracts	(14,126,748)	(13,874,339)	(14,290,570)	(14,719,287)	(15,227,094)	(15,615,692)	(16,084,162)	(16,566,687)	(17,136,792)	(17,575,599)
Borrowing Costs	(424,431)	(766,189)	(723,548)	(872,601)	(809,547)	(742,399)	(671,029)	(595,443)	(514,908)	(429,098)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-
Other	(352,073)	(362,635)	(373,514)	(384,720)	(396,261)	(408,149)	(420,394)	(433,005)	(445,996)	(459,375)
Net Cash provided (or used in) Operating Activities	11,838,464	8,161,226	11,935,419	13,955,209	14,589,539	14,970,526	15,493,978	16,253,730	16,977,435	17,915,196
Cash Flows from Investing Activities										
Receipts:										
Sale of Investment Securities	-	486,365	803,548	717,777	551,690	8,551,090	1,758,600	1,680,223	1,574,097	1,528,624
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	0	830,000	830,000	830,000	830,000	830,000	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	545,000	678,770	405,264	396,660	442,325	791,784	345,081	576,811	534,577	572,795
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(16,381,204)	(10,310,143)	(16,251,167)	(12,899,801)	(12,811,345)	(24,355,871)	(15,970,827)	(16,509,474)	(17,631,463)	(16,954,054)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(15,836,204)	(8,315,008)	(14,212,355)	(10,955,364)	(10,987,329)	(14,182,996)	(13,867,146)	(14,252,440)	(15,522,788)	(14,852,635)

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
CASH FLOW STATEMENT - CONSOLIDATED										
Scenario: Fast / Phased Improvement Plan										
	2024/25	2025/26	2026/27	2027/28	Projected Years					
	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Financing Activities										
Receipts:										
Proceeds from Borrowings & Advances	5,552,993	-	3,000,000	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-
Payments:										
Repayment of Borrowings & Advances	(403,324)	(704,952)	(747,592)	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	5,149,669	(704,952)	2,252,408	(1,013,102)	(1,076,156)	(1,143,163)	(1,191,923)	(1,267,510)	(1,348,044)	(1,433,855)
Net Increase/(Decrease) in Cash & Cash Equivalents	1,151,930	(858,734)	(24,528)	1,986,744	2,526,054	(355,632)	434,908	733,780	106,603	1,628,706
plus: Cash & Cash Equivalents - beginning of year	15,589,812	16,741,742	15,883,007	15,858,479	17,845,223	20,371,276	20,015,644	20,450,552	21,184,332	21,290,935
Cash & Cash Equivalents - end of the year	16,741,742	15,883,007	15,858,479	17,845,223	20,371,276	20,015,644	20,450,552	21,184,332	21,290,935	22,919,641
Cash & Cash Equivalents - end of the year	16,741,742	15,883,007	15,858,479	17,845,223	20,371,276	20,015,644	20,450,552	21,184,332	21,290,935	22,919,641
Investments - end of the year	34,300,000	33,813,635	33,010,087	32,292,310	31,740,620	23,189,529	21,430,929	19,750,707	18,176,609	16,647,985
Cash, Cash Equivalents & Investments - end of the year	51,041,742	49,696,643	48,868,566	50,137,533	52,111,896	43,205,173	41,881,481	40,935,038	39,467,544	39,567,627
Representing:										
- External Restrictions	39,730,077	39,859,054	39,094,223	38,210,362	38,039,802	28,998,838	27,457,752	27,234,215	26,467,448	26,844,858
- Internal Restrictions	8,840,862	9,076,652	9,618,847	9,849,290	10,405,303	9,688,218	10,219,135	10,245,483	10,364,290	10,918,436
- Unrestricted	2,470,803	760,937	155,496	2,077,881	3,666,791	4,518,117	4,204,594	3,455,340	2,635,806	1,804,332
	51,041,742	49,696,643	48,868,566	50,137,533	52,111,896	43,205,173	41,881,481	40,935,038	39,467,544	39,567,627

Leeton Shire Council										
10 Year Financial Plan for the Years ending 30 June 2034										
BALANCE SHEET - CONSOLIDATED										
Scenario: Fast / Phased Improvement Plan	Projected Years									
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
Current Assets										
Cash & Cash Equivalents	16,741,742	15,883,007	15,858,479	17,845,223	20,371,276	20,015,644	20,450,552	21,184,332	21,290,935	22,919,641
Investments	23,034,271	22,669,498	22,066,837	21,528,504	21,114,736	16,182,950	15,140,058	14,172,145	13,277,560	12,408,819
Receivables	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,014,000	3,344,000
Inventories	5,214,000	4,384,000	3,554,000	2,724,000	1,894,000	1,064,000	1,064,000	1,064,000	1,064,000	1,064,000
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Other	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Assets	48,053,013	45,999,505	44,542,316	45,160,726	46,443,012	40,325,593	39,717,609	39,483,477	38,695,495	39,785,461
Non-Current Assets										
Investments	11,265,729	11,144,138	10,943,251	10,763,806	10,625,884	7,006,580	6,290,872	5,578,562	4,899,049	4,239,166
Receivables	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	-
Inventories	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	353,084,383	352,708,144	358,524,932	361,032,611	363,357,553	376,886,058	382,358,687	388,110,237	394,982,119	401,096,464
Investment Property	-	-	-	-	-	-	-	-	-	-
Intangible Assets	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000	9,766,000
Right of use assets	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	374,446,112	373,948,282	379,564,183	381,892,417	384,079,437	393,988,638	398,745,559	403,784,799	409,977,168	415,101,630
TOTAL ASSETS	422,499,125	419,947,786	424,106,499	427,053,143	430,522,449	434,314,231	438,463,168	443,268,276	448,672,664	454,887,091
LIABILITIES										
Current Liabilities										
Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Payables	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000	2,899,000
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,477,846	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	704,952	747,592	1,013,102	1,076,156	1,143,163	1,191,923	1,267,510	1,348,044	1,433,855	1,444,803
Employee benefit provisions	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060	2,572,060
Other provisions	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	7,653,858	6,315,652	6,581,162	6,644,216	6,711,222	6,759,983	6,835,570	6,916,104	7,001,914	7,012,863
Non-Current Liabilities										
Payables	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	12,161,159	11,413,566	13,400,465	12,324,309	11,181,146	9,989,223	8,721,712	7,373,669	5,939,814	4,495,011
Employee benefit provisions	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940	209,940
Other provisions	5,065,000	5,271,000	5,483,180	5,701,725	5,926,827	6,158,682	6,397,492	6,643,467	6,896,821	7,157,776
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,436,099	16,894,506	19,093,585	18,235,975	17,317,913	16,357,845	15,329,145	14,227,076	13,046,575	11,862,727
TOTAL LIABILITIES	25,089,957	23,210,158	25,674,747	24,880,190	24,029,136	23,117,828	22,164,715	21,143,180	20,048,490	18,875,590
Net Assets	397,409,168	396,737,628	398,431,752	402,172,953	406,493,313	411,196,403	416,298,453	422,125,096	428,624,174	436,011,501
EQUITY										
Retained Earnings	154,114,168	153,442,628	155,136,752	158,877,953	163,198,313	167,901,403	173,003,453	178,830,096	185,329,174	192,716,501
Revaluation Reserves	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000	243,295,000
Other Reserves	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	397,409,168	396,737,628	398,431,752	402,172,953	406,493,313	411,196,403	416,298,453	422,125,096	428,624,174	436,011,501
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-
Total Equity	397,409,168	396,737,628	398,431,752	402,172,953	406,493,313	411,196,403	416,298,453	422,125,096	428,624,174	436,011,501