
Long Term Financial Plan (LTFP) 2027 -2036

The Long-Term Financial Plan (LTFP) models the financial implications for Council for a term of 10 years. The LTFP consolidates Council's current and future financial obligations, informs decision-making and demonstrates how the objectives of the Community Strategic Plan and commitments of the Delivery Program, Asset Management Plan and Operational Plan will be resourced and funded.

The Long Term Financial Plan is made up of the following documents:

1. Explanatory Note on proposed Special Rate Variation
2. Long Term Financial Plan Assumptions
3. Long Term Financial Plan (LTFP) 2027 - 2036
4. Long Term Financial Plan Key Performance Indicators

Appendix A to Uralla Shire Long Term Financial Plan 2027-2036

Explanatory note on proposed Special Rate Variation

The NSW Treasury Corporation defines financial sustainability in a local government context as follows:

“A local government will be financially sustainable over the long term when it is able to generate sufficient funds to provide the levels of service and infrastructure agreed with its community.”

This document presents information about Uralla’s Shire Council’s application to the Independent Pricing and Regulatory Tribunal of NSW (IPART) for a permanent 58.06% cumulative Special Rate Variation (SRV) to be implemented over two years – from 1 July 2026 to 30 June 2028 and how this will impact on Councils Long-Term Financial Plan.

The detailed breakdown for the application is as follows:

1. Subject to Council resolving its position it is proposed that an SRV application be made to the Independent Pricing and Regulatory Tribunal (IPART) under section 508(A) of *the NSW Local Government Act 1993* for a cumulative value of 58.06% to be phased in over two years and retained permanently commencing in 2026-2027.
2. The proposed increase would cap the increase on Residential, Rural Residential Business and Farmland rating categories at:
 - a. 28.5% in year one (2026/27), and
 - b. 23% in year two (2027/28).
3. The SRV can only be spent on the General Fund (excludes Water and Sewer Funds).

This document includes information presented to the public during community engagement on the proposed SRV, as well as detailing the community impacts and benefits of the rate rise. The information presented is based on current property valuations. There may be some differences caused by property valuation changes.

Further information about the SRV can be found on Council’s website - <https://yoursay.uralla.nsw.gov.au/srv>.

Background

Like many councils across NSW, Uralla Shire Council is facing the difficulty of maintaining its infrastructure and services within our existing income levels. The cost to deliver services and maintain community assets to current service levels increases above the rate peg amount each year.

Combined with reduced financial assistance and ongoing cost shifting to Local Government by other levels of government, councils are under constant financial pressure to deliver the same services for less, which is not a sustainable model.

Council's long term financial plan projects an average annual deficit of approximately \$3.21 million per year over the next 10 years in the General Fund (excluding domestic waste services).

This essentially means that we will be spending \$3.21 million less each year than we should be to maintain our assets and services to our current targeted service levels.

Without addressing this gap, the residents and visitors of the Shire will see a deterioration in service levels and each year we fall behind, the cost of renewing infrastructure will rise, and we will eventually have to catch up, often at a higher cost than addressing the issues when known.

Council has limitations on how it can spend money that is received for services. For example, income received via water charges can only be spent on water related services. The same applies to wastewater and waste management services. This means that while Council may have significant funds in its bank account, only a portion of these can be used on General Fund activities such as roads, parks, gardens, libraries, and planning services.

Current forecasts show that without action, either through additional income or reduced expenditure, Council's unrestricted cash balance will move to a negative value within two financial years. A negative unrestricted cash balance is akin to being insolvent for a council and cannot be allowed to occur.

While Council continues to review operational efficiencies, and will continue to do so, because of limited ability to increase revenue in other areas, we are forced to consider an increase in rates via an SRV to secure the level of funding necessary to ensure that we can continue to maintain and renew our asset base.

At Council's ordinary meeting on 27 May 2025, Council endorsed a resolution to undertake specific community consultation regarding the proposed Special rate variation for financial years 2026/27 and 2027/28 and requested a further report be prepared for Council on completion of the engagement to enable Council to finalise its decision on the SRV and any application to the Independent Pricing and Regulatory Tribunal (IPART).

The Long-Term Financial Plan (LTFP) is a key component of Council's Resourcing Strategy under the NSW Integrated Planning and Reporting (IP&R) Framework. It provides a 10-year financial outlook to guide strategic decision-making, ensuring financial sustainability while maintaining essential services and infrastructure.

The Council adopted its Long-Term Financial Plan (LTFP) in 2024–25, which projected a declining financial position under the base case scenario and identified the need for a Special Rate Variation (SRV) to sustain service delivery and asset renewal levels.

Based on these projections, Council resolved to commence community consultation ahead of a final decision regarding the preparation of an SRV application to IPART.

Challenges faced by the Council:

Challenge	Description
Revenue Challenges	Council's revenue base is predominantly reliant on rates and government grants. However, the rate-pegging system imposed by the Independent Pricing and Regulatory Tribunal (IPART) restricts Council's ability to increase rates in line with rising costs, limiting financial flexibility. At the same time, the growth and availability of external grant funding remain uncertain and largely outside Council's control.
Operational Cost Pressures	Operating expenditure comprises employee costs, materials and services, depreciation, and other operational expenses required to deliver Council's services and maintain community infrastructure. Employee costs typically account for approximately 40% of total operating expenditure, reflecting Council's role as a service-based organisation. Materials and services represent another significant portion, covering contract works, utilities, insurance, and maintenance programs. In recent years, rising inflation, cost shifting and increasing compliance obligations have placed considerable upward pressure on these costs. At the same time, community expectations, service delivery complexity, and ageing infrastructure have further contributed to cost escalation. These factors collectively challenge Council's ability to achieve a balanced operating result within the constraints of rate-pegged revenue growth.
Infrastructure Investment and Renewal Pressures	Council's extensive asset base, which includes roads, bridges, buildings, drainage, and community facilities, requires ongoing renewal, maintenance, and investment to ensure assets remain safe, functional, and fit for purpose. In recent years, the level of renewal funding has not kept pace with asset depreciation, resulting in a growing infrastructure renewal backlog.
Financial and Infrastructure Challenges	Uralla Shire Council, like many rural and regional councils, continues to face significant and ongoing financial sustainability challenges. Cost escalation across labour, materials, and services consistently exceeds the annual rate peg, while cost shifting from other levels of government and increasing compliance obligations continue to place additional strain on limited financial resources. At the same time, reductions in grant funding opportunities and ageing infrastructure requiring renewal further compound these pressures. To identify the extent of the financial deficits, Council has developed two scenarios within the Long-Term Financial Plan (LTFP). The first is the Base Case, which represents Council's current revenue settings without the SRV; and the second is the SRV Scenario, which includes the proposed rate increases aimed at strengthening long-term financial sustainability. The SRV scenario incorporates a proposed permanent rate increase phased over two years, designed to address Council's underlying structural deficit, and support long-term financial sustainability. Under this scenario, Council is projected to achieve consistent operating surpluses, enabling reinvestment in core services and the renewal of assets at a level equivalent to depreciation. Additionally, the scenario supports the maintenance of positive unrestricted cash balances, providing financial flexibility to respond to future demands and uncertainties while safeguarding the delivery of essential community services.

LTFP Assumptions

Assumption	Description
Fund Assumptions	<p>Council manages Water and Wastewater (Sewer) as legally separate funds to ensure compliance with statutory requirements and to provide transparency in the reporting of these essential services. In addition, McMaugh Gardens (Aged Care) and the Waste Service unit have been treated as separate operational funds, despite no legal obligation, to enable monitoring of their financial performance, and sustainability. Each fund is assumed to operate on a financially sustainable basis, with revenues and expenditures aligned to service obligations, ongoing asset renewal, and long-term strategic objectives. This approach supports informed decision-making, effective resource allocation, and the Council’s ability to maintain service quality while meeting community needs over the long term.</p>
Key Data Assumptions	<p>The financial projections in this Long-Term Financial Plan are based on a series of key planning assumptions that underpin the Base Case and SRV scenarios. These assumptions include the annual rate peg, proposed SRV increases, and anticipated growth in wages, materials, and services in line with market trends and award provisions. Other assumptions include Consumer Price Index (CPI) escalation, interest rate movements, projected levels of operating and capital grant funding, and population growth and development forecasts that influence service demand and revenue capacity. Together, these assumptions provide the framework for assessing Council’s long-term financial sustainability and its ability to meet community service and infrastructure needs within available resources.</p> <p>The update of the Long-Term Financial Plan (LTFP) has been prepared using the same assumptions adopted in the 2024–25 LTFP. The Special Rate Variation (SRV) proposal includes an increase of 28.5% in 2026–27 and 23% in 2027–28, inclusive of the annual rate peg, representing a cumulative increase of 58.06% over the two-year period in the General Fund. The SRV is applied over two years, rather than a longer period, to maintain a positive cash flow position for the General Fund and support financial stability during the transition period, when the fund would otherwise experience a cash deficit.</p> <p>The Water Fund is expected to record cash flow deficits in the later years of the Long-Term Financial Plan. To address this, a 5% annual increase in water usage charges, including the regular CPI adjustment, applied from 2028–29. This increase will help maintain a positive cash balance and keep the fund financially sustainable. The decline in cash flow is mainly due to the renewal of ageing water infrastructure that began in 2024–25, leading to higher capital spending in the early years of the plan.</p> <p>McMaugh Gardens is planning to expand its facility by adding four additional beds, with the expansion scheduled to commence on 1 July 2026. The associated increase in both costs and revenue has been incorporated into the Long-Term Financial Plan (LTFP).</p>
Financial Overview	<p>The General Fund underpins Council’s core operations including infrastructure maintenance, community facilities, planning, governance, and administration. The adopted LTFP (2026–2036) highlights that under the Base Case, the General Fund faces a structural operating deficit trajectory, primarily driven by cost escalation, limited revenue growth due to rate-pegging, cost shifting and increasing compliance requirements. To address this, the Council has proposed a Special Rate Variation (SRV), phased over two years from 2026–27, to achieve long-term financial sustainability and maintain essential service levels.</p>

LTFP Scenario's – inclusive of SRV Scenario

Scenario	Descriptions
<p>Base Scenario</p>	<p>The Base Case Scenario reflects Council's existing revenue settings and service levels, assuming no additional rate increases beyond the approved rate peg. It is based on the adopted 2025–26 Budget and projects financial outcomes through to 2035–36, maintaining a 10-year planning horizon.</p> <p>Under this scenario, Council's financial forecasts show ongoing operating deficits and cash shortfalls emerging from 2026–27. Escalating costs, limited revenue growth, cost shifting from other levels of government, and ageing infrastructure contribute to a progressive decline in cash reserves, resulting in an unsustainable financial trajectory over the medium to long term.</p> <p>While the operating result before depreciation remains marginally positive, the inclusion of depreciation expenses places results in deficit across the projection period. Even after accounting for capital grants, the General and Water funds continue to record negative results, highlighting that existing revenue growth is insufficient to meet operational and asset renewal needs. Without correct action, such as the proposed Special Rate Variation (SRV), the Council's capacity to maintain financial sustainability and service delivery will continue to deteriorate.</p>
<p>SRV Scenario</p>	<p>With the SRV in place, Council's rate income is projected to increase by approximately \$1.19 million in 2026–27 and a further \$2.45 million in 2027–28. This additional revenue strengthens the General Fund's financial position, converting projected deficits into operating surpluses before depreciation. After accounting for depreciation, the Fund is expected to record small surpluses in the early years and only minor deficits in the later years, indicating a more sustainable long-term outlook.</p> <p>The SRV, applied to the LTFP as a permanent rate increase phased over two years, is designed to address Council's structural deficit and support long-term financial sustainability. It enables Council to achieve consistent operating surpluses, maintain positive unrestricted cash balances, and reinvest in essential services and asset renewal at levels aligned with depreciation. Furthermore, moderate losses projected in the later years are expected to be offset by growth associated with the renewable energy sector, providing additional financial resilience and stability.</p>

The Proposed SRV

To ensure full transparency, the consultation focused on a potential SRV. Council consulted on an SRV of 58.06% to be implemented over two years and be retained permanently to address the current asset renewal gap and create some capacity to commence addressing the infrastructure backlog of works.

The percentage increases are to be 28.5% in the first year and 23% in the second year which compounded gave an overall increase of 58.06% including the two years estimated rate peg values.

SRV – Community Engagement	2026/27	2027/28	Total
Rate Peg (forecast)	3.7%	3%	6.7%
SRV above rate peg	24.8%	20%	48.8%
TOTAL	28.5%	23%	51.5%
Cumulative SRV over two years			58.06%

It is proposed the increase would be applied equally across all categories as per the below table. Council may look to re-evaluate the rates distribution in the future, however, this would be treated as an independent item of work and be undertaken with the appropriate community consultation.

Category	Year 1 2026/27	Year 2 2027/28	Compounded increase % Change
Residential	28.5%	23.00%	58.06%
Rural Residential	28.5%	23.00%	58.06%
Business	28.5%	23.00%	58.06%
Farmland	28.5%	23.00%	58.06%

Ratepayer Impacts

The following tables outline how the base case (rate peg only) and the proposed SRV would impact on each rating category.

The impact on individual ratepayers varies according to the rate category their property is in. Indicative information on the impact on the average ratepayer in each main category can be seen in the table below.

Average Impact by Category						
Rate Category	Current Year FY 25-26	Including Proposed SRV FY 26-27	Increase in 26-27	Including Proposed SRV FY 27-28	Increase in 27-28	Overall increase in 26-27 & 27-28
Residential	\$613	\$788	\$175	\$969	\$181	\$356
Rural Residential	\$940	\$1,208	\$268	\$1,485	\$277	\$545
Farmland	\$4,811	\$6,183	\$1,372	\$7,604	\$1,421	\$2,793
Business	\$675	\$867	\$192	\$1,067	\$200	\$392

NOTE: These assumptions are averages based on the average property valuations and rating structure across Uralla Shire, Actual rates will vary depending on individual property valuations.

The following tables show the more detailed breakdown of the impacts of the SRV values by category.

Residential

Rating Category - Residential	2025-26	2026-27	2027-28	Cumulative
	Base Year	Year 1	Year 2	Increase
Average residential rate under assumed rate peg	\$613	\$636	\$655	\$42
Annual increase rate peg (%)		3.7%	3.0%	6.81%
Annual increase rate peg (%) with an SV in two years	\$613	\$788	\$969	\$356
Annual increase in SV		28.50%	23%	58.06%
Cumulative impact of SV above base year levels		\$175	\$356	
Difference between SV and rate peg only scenarios		\$152	\$314	

Rural Residential

Rating Category - Rural Residential	2025-26	2026-27	2027-28	Cumulative
	Base Year	Year 1	Year 2	Increase
Average Rural residential rate under assumed rate peg	\$940	\$975	\$1,004	\$64
Annual increase rate peg (%)		3.7%	3.0%	6.81%
Annual increase rate peg (%) with an SV in two years	\$940	\$1,208	\$1,486	\$546
Annual increase in SV		28.50%	23%	58.06%
Cumulative impact of SV above base year levels		\$268	\$511	
Difference between SV and rate peg only scenarios		\$233	\$482	

Business

Rating Category - Business	2025-26	2026-27	2027-28	Cumulative
	Base Year	Year 1	Year 2	Increase
Average Business rate under assumed rate peg	\$675	\$700	\$721	\$46
Annual increase rate peg (%)		3.7%	3.0%	6.81%
Annual increase rate peg (%) with an SV in two years	\$675	\$867	\$1,067	\$392
Annual increase in SV		28.50%	23%	58.06%
Cumulative impact of SV above base year levels		\$192	\$392	
Difference between SV and rate peg only scenarios		\$167	\$346	

Farmland

Rating Category - Farmland	2025-26	2026-27	2027-28	Cumulative
	Base Year	Year 1	Year 2	Increase
Average Farmland rate under assumed rate peg	\$4,811	\$4,989	\$5,139	\$328
Annual increase rate peg (%)		3.7%	3.0%	6.81%
Annual increase rate peg (%) with an SV in two years	\$4,811	\$6,182	\$7,604	\$2,793
Annual increase in SV		28.50%	23%	58.06%
Cumulative impact of SV above base year levels		\$1,371	\$2,793	
Difference between SV and rate peg only scenarios		\$1,193	\$2,465	

Where the SRV would be spent

The proposed SRV would generate additional revenue to address the maintenance and renewal of Council's assets and address the forecasted unrestricted cash position. The portion above the rate peg component and the funds required to address the unrestricted cash position would be used to fund maintenance of local infrastructure, including:

- Maintenance and renewal of Council's transport network of roads, bridges, and associated assets,
- Maintenance, renewal and service delivery related to Councils Community services, and
- Maintenance, renewal and service delivery related to Councils Parks and Reserves

Where the SRV would be spent	
An average of an additional \$1.6 million per annum over the next 10 years for transport infrastructure renewal (sealed and unsealed roads, bridges, footpaths, kerb and gutter)	
An average of an additional \$557,000 per annum over the next 10 years for Community services infrastructure and services	
An average of an additional \$462,000 per annum over the next 10 years for Parks and Reserves infrastructure and services	

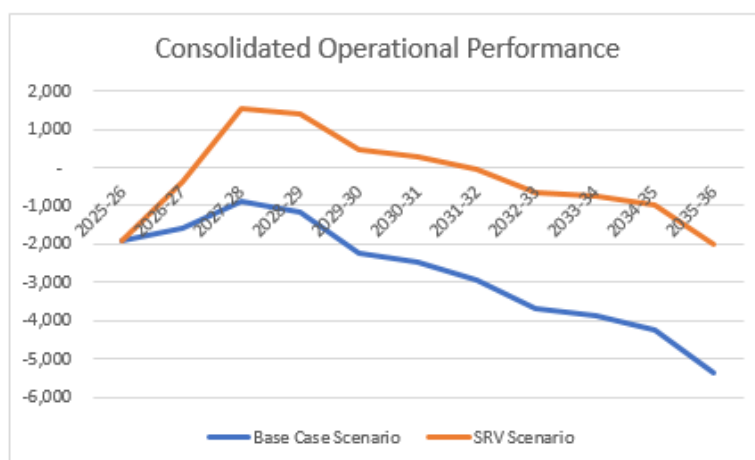
The per annum breakdown can be seen in the below image

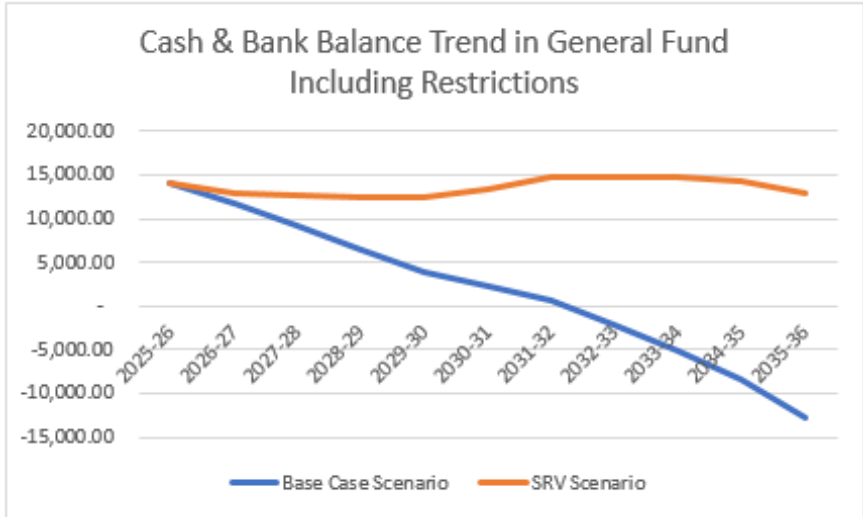
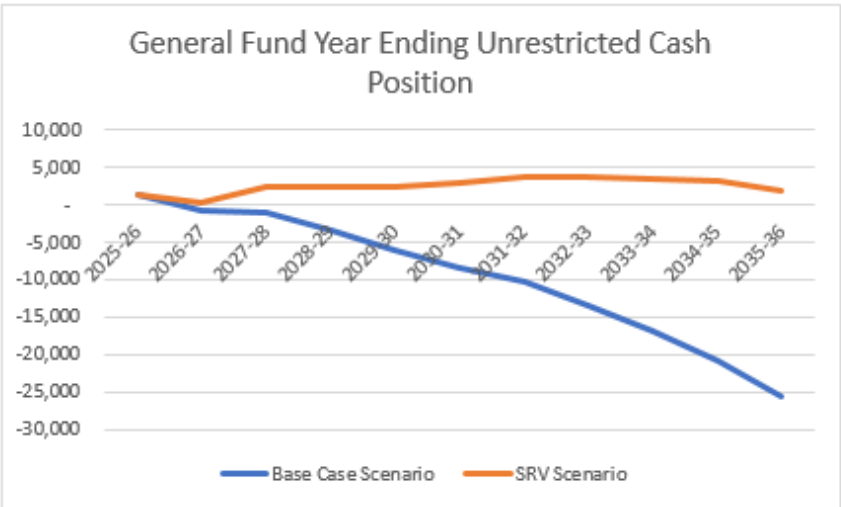
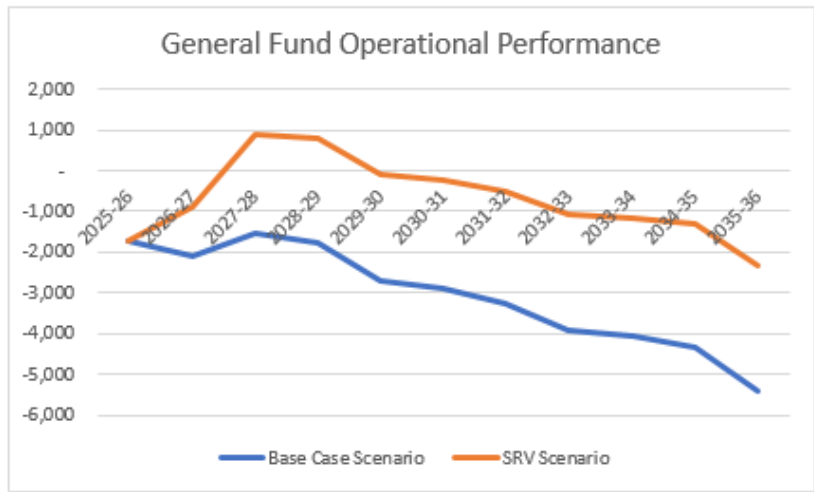
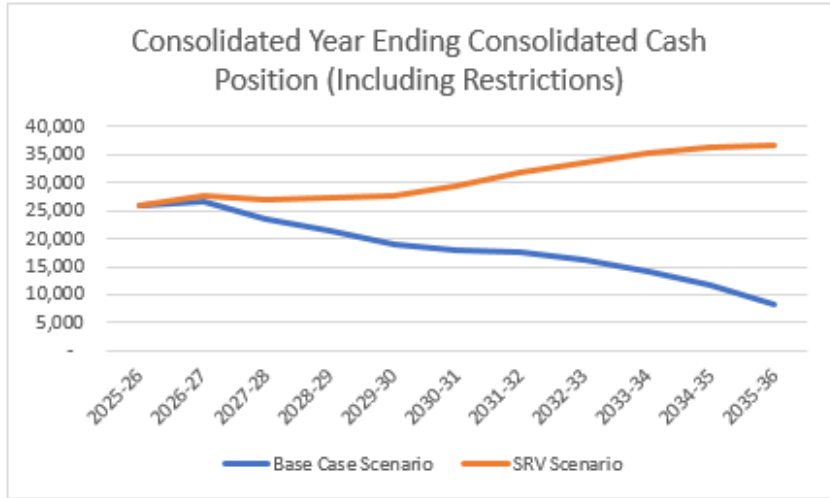
Functional Area	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Transport	834,186	1,929,606	1,969,408	1,684,046	1,841,371	1,569,070	1,331,617	1,271,001	1,760,158	1,823,413
Community	192,371	272,024	309,059	482,823	437,698	727,167	820,416	955,943	681,808	690,854
Parks & Reserves	159,949	250,037	271,265	459,355	412,811	489,860	703,716	700,198	587,627	591,065
Total	1,186,506	2,451,666	2,549,733	2,626,225	2,691,880	2,786,096	2,855,749	2,927,142	3,029,592	3,105,332

Graphical Presentation of Operating Performance and Year Ending Cash Position

The graphs below illustrate the operational performance (excluding capital grants), and year-end cash position for both the consolidated results and the General Fund under the Base Case (without SRV) and SRV scenarios.

Under the Base Case, both the operational performance and the year-end cash position show a continued decline over the projection period, reflecting an unsustainable financial track. In contrast, the introduction of the SRV significantly improves financial sustainability by stabilising operational performance and strengthening Council's cash position, thereby enhancing its capacity to maintain service levels and fund future asset renewal requirements.





Emerging Risks

Key risks facing Council include high inflation, cost shifting from other levels of government, increasing compliance requirements, and unforeseen infrastructure repair and maintenance arising from climate change impacts and other external uncertainties. Maintaining financial sustainability is essential to manage these risks effectively, ensuring the continued delivery of essential services and the long-term resilience of Council’s assets.

Projected Restricted and Unrestricted Cash by Fund

Council will need to closely monitor and manage its unrestricted cash position.

In the absence of an SRV, if Council continued to operate in a business-as-usual manner, the General Fund would move into a negative unrestricted cash position by 2027/28. For a Council, this would be the equivalent of running insolvent and cannot be allowed to occur. The proposed SRV will provide Council with the required funds to better maintain infrastructure networks and assets funded from the General Fund in a manner that is closer to community expectations, while also maintaining a positive unrestricted cash position.

Funds	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
General Fund	12,561	12,513	10,331	9,907	10,100	10,511	10,940	11,170	11,139	11,129	11,140
Water Fund	533	421	447	525	164	266	371	366	541	754	1,002
Sewer Fund	2,614	2,871	3,149	3,428	3,644	3,907	4,184	4,459	4,739	5,022	5,306
McMaugh Gardens	5,169	5,743	6,073	6,581	7,072	7,800	8,538	9,373	9,735	10,271	10,809
Waste Fund	1,485	3,750	537	115	209	67	659	1,311	2,031	2,704	3,381
Unrestricted cash	1,451	422	2,375	2,517	2,467	2,979	3,723	3,636	3,567	3,164	1,843
Consolidated Cash	23,813	25,721	22,911	22,844	23,237	25,397	28,414	30,317	31,751	33,044	33,481

Financial/Long Term Financial Plan

Council continues to explore other possibilities to generate additional revenue for the delivery of services and capital expenditure. However, the projected Key Performance Indicators below show years where Council’s operating performance falls below OLG ratios as a result of depreciation forecasts for Council assets.

GENERAL FUND PERFORMANCE RATIOS	Description	Target	2025/26 Actual forecast	2026/27 forecast (No SRV)	2026/27 forecast (yr1 of 58.06% SRV)	2027/28 forecast (No SRV)	2027/28 forecast (yr2 of 58.06% SRV)
Operating Performance	Measures a council’s achievement of containing operating expenditure within operating revenue.	>0%	-10%	-13%	-5%	-9%	5%
Own Source Operating Revenue	Measures fiscal flexibility. It is the degree of reliance on external funding sources such as grants and contributions.	>60%	54%	57%	60%	57%	62%

The above results demonstrate that Council’s financial position moves towards meeting the target performance criteria only with the SRV.

Conclusion and Path Forward

The Base Case scenario highlights a long-term financial path that is unsustainable without corrective action. Continued operating deficits and underfunded asset renewal will strain Council’s financial capacity. The proposed SRV is critical to restoring financial stability, closing the infrastructure renewal gap, and maintaining high-quality services for the Uralla community. It will also provide a reliable revenue base to support infrastructure investment, manage emerging risks, and protect the community’s long-term interests.

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36
LTFP Assumptions - Base Scenario

Revenue CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
General Rates	4.90%	3.70%	3.00%	4.00%	3.00%	2.50%	3.50%	2.50%	2.50%	3.50%	2.50%
Water Supply Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sewer Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Environmental Levy	8.00%	7.00%	6.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Stormwater Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Domestic Waste Annual Charge	14.00%	10.00%	10.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Commercial Waste Annual Charge	14.00%	10.00%	10.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Certificates	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
User fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
McMaugh Gardens user fess and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TCS user fess and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TCT user fess and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Water & Sewer usage revenue	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Waste service revenue	60.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other Sundry Income	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Donations Received	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Reimbursements	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Others	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Section 94 and 7.12 Contributions	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Expense CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Salaries & wages	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Course, training and seminar	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Superannuation	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Workers compensation	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other employee costs	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contractors and other external services	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Materials and services	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Plant Hire	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Raw materials and consumables	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Telephone and internet	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Travel expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Bank charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Contractor and consultancy costs	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Printing Postage & Stationery	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Membership and Subscriptions	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Utilities	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Motor vehicle expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Computer software charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Insurance	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Contribution to Regional Bodies	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Donations Paid	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Payments	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Elected Members Allowances	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Elected Members Vehicle Allowance	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Phone, internet and communication	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Course, travel and associated costs	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Donations and sponsorship	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other expenses	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Statutory audit fees	4.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
ARIC and internal audit fees	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revaluation change	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Depreciation		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36
LTFP Assumptions - SRV Scenario

Revenue CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
General Rates	4.90%	28.50%	23.00%	4.00%	3.00%	2.50%	3.50%	2.50%	2.50%	3.50%	2.50%
Water Supply Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Sewer Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Environmental Levy	8.00%	7.00%	6.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Stormwater Annual Charge	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Domestic Waste Annual Charge	14.00%	10.00%	10.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Commercial Waste Annual Charge	14.00%	10.00%	10.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Certificates	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
User fees and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
McMaugh Gardens user fess and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TCS user fess and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
TCT user fess and charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Water & Sewer usage revenue	4.00%	3.50%	3.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Waste service revenue	60.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other Sundry Income	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Donations Received	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Reimbursements	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Others	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Section 94 and 7.12 Contributions	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

Expense CPI Assumptions	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Salaries & wages	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Course, training and seminar	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Superannuation	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Workers compensation	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other employee costs	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Contractors and other external services	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Materials and services	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Plant Hire	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Raw materials and consumables	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Telephone and internet	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Travel expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Bank charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Contractor and consultancy costs	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Printing Postage & Stationery	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Membership and Subscriptions	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Utilities	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Motor vehicle expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Other expenses	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Computer software charges	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Insurance	4.00%	3.50%	3.00%	3.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Contribution to Regional Bodies	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Donations Paid	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Payments	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Elected Members Allowances	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Elected Members Vehicle Allowance	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Phone, internet and communication	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Course, travel and associated costs	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Donations and sponsorship	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other expenses	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Statutory audit fees	4.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
ARIC and internal audit fees	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Revaluation change	2.50%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Depreciation		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

Change proposed in rates and charges are highlighted in the table.

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Consolidated Profit & Loss Account

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	8,949	9,389	9,797	10,142	10,446	10,707	11,031	11,307	11,590	11,940	12,239
User charges and fees	6,732	6,707	6,908	7,116	7,329	7,543	7,764	7,990	8,224	8,464	8,712
Other revenue	583	743	794	840	881	916	946	977	1,009	1,041	1,075
Grants and contributions provided for operating purposes	11,767	12,129	12,490	12,756	12,895	13,175	13,447	13,727	14,013	14,307	14,608
Interest and investment income	687	645	671	640	655	664	674	689	702	717	651
Total revenue from operational activities	28,719	29,614	30,661	31,494	32,206	33,006	33,862	34,690	35,537	36,469	37,284
Expenses from continuing operations											
Employee benefits and on-costs	15,599	14,735	14,831	15,391	16,562	17,011	17,704	18,447	19,027	19,611	20,229
Materials and services	7,960	8,750	8,971	9,212	9,517	9,796	10,096	10,580	10,709	11,045	12,012
Borrowing costs	86	249	40	33	27	22	17	13	8	3	-
Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213
Audit fees	187	188	190	193	195	197	200	203	205	208	211
Other expenses	499	630	649	668	688	709	730	752	774	798	822
Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	24,184	24,725	24,849	25,670	27,167	27,919	28,937	30,189	30,925	31,872	33,487
Operating result prior to consideration of capital grants and depreciation	4,535	4,889	5,811	5,824	5,039	5,087	4,926	4,501	4,612	4,597	3,797
Depreciation on Non-current assets	6,454	6,455	6,714	6,982	7,261	7,552	7,854	8,168	8,495	8,835	9,188
Operating profit/(loss) after depreciation	(1,919)	(1,566)	(902)	(1,158)	(2,222)	(2,465)	(2,928)	(3,667)	(3,883)	(4,237)	(5,391)
Grants and contributions provided for capital purposes	1,719	4,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674
Overall result with capital grants	(200)	2,727	1,472	1,251	224	17	(409)	(1,110)	(1,287)	(1,603)	(2,716)
Capital Investments											
Employee benefits and on-costs	1,309	1,087	1,845	1,771	868	994	803	568	585	623	642
Materials and services	10,021	6,894	9,490	9,184	7,836	7,721	6,758	7,659	7,738	9,025	9,296
Total Capex during the year	11,331	7,981	11,336	10,955	8,704	8,715	7,561	8,227	8,323	9,648	9,937
Cash flow surplus/(deficit) for the year	(5,076)	1,201	(3,150)	(2,721)	(1,219)	(1,146)	(116)	(1,169)	(1,115)	(2,416)	(3,466)

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Profit & Loss Account - General Fund (Exc. Waste Service)

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	4,768	4,944	5,093	5,296	5,455	5,592	5,788	5,932	6,081	6,294	6,451
User charges and fees	3,477	3,425	3,527	3,633	3,742	3,854	3,970	4,089	4,212	4,338	4,468
Other revenue	553	674	694	715	737	759	782	805	829	854	880
Grants and contributions provided for operating purposes	7,625	7,204	7,319	7,429	7,409	7,524	7,627	7,732	7,838	7,947	8,057
Interest and investment income	310	356	424	405	409	417	421	426	432	438	362
Total revenue from operational activities	16,733	16,603	17,057	17,479	17,753	18,146	18,587	18,985	19,393	19,871	20,218
Expenses from continuing operations											
Employee benefits and on-costs	9,925	8,681	8,476	8,806	9,636	9,865	10,292	10,753	11,076	11,396	11,739
Materials and services	3,133	4,154	4,068	4,162	4,315	4,439	4,577	4,896	4,855	5,015	5,801
Borrowing costs	79	47	40	33	27	22	17	13	8	3	-
Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213
Audit fees	172	188	190	193	195	197	200	203	205	208	211
Other expenses	499	630	649	668	688	709	730	752	774	798	822
Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	13,660	13,873	13,591	14,035	15,039	15,416	16,006	16,812	17,120	17,628	18,786
Operating result prior to consideration of capital grants and depreciation	3,073	2,730	3,466	3,444	2,714	2,730	2,581	2,173	2,273	2,243	1,432
Depreciation on Non-current assets	4,819	4,821	5,014	5,214	5,423	5,640	5,865	6,100	6,344	6,598	6,861
Operating profit/(loss) after depreciation	(1,747)	(2,091)	(1,547)	(1,770)	(2,709)	(2,910)	(3,284)	(3,927)	(4,071)	(4,354)	(5,430)
Grants and contributions provided for capital purposes	1,030	2,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674
Results with capital grants	(716)	202	826	639	(264)	(427)	(765)	(1,370)	(1,476)	(1,720)	(2,756)
Capital Investments											
Employee benefits and on-costs	933	990	1,805	1,731	815	951	760	525	530	579	597
Materials and services	6,425	5,537	6,846	6,727	6,144	6,227	5,833	6,609	6,405	7,772	8,006
Total Capex during the year	7,357	6,527	8,652	8,458	6,960	7,178	6,593	7,133	6,936	8,352	8,602
Cash flow surplus/(deficit) for the year	(3,254)	(1,504)	(2,812)	(2,605)	(1,801)	(1,966)	(1,493)	(2,404)	(2,067)	(3,474)	(4,497)

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Profit & Loss Account - Water Fund

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	707	732	754	776	800	820	840	861	883	905	927
User charges and fees	981	1,052	1,083	1,116	1,149	1,178	1,208	1,238	1,269	1,301	1,333
Other revenue	-	0	0	0	0	0	0	0	0	0	0
Grants and contributions provided for operating purposes	37	-	-	-	-	-	-	-	-	-	-
Interest and investment income	119	76	31	27	28	20	19	19	16	15	15
Total revenue from operational activities	1,845	1,860	1,869	1,920	1,977	2,018	2,067	2,119	2,168	2,221	2,276
Expenses from continuing operations											
Employee benefits and on-costs	655	522	539	560	611	626	652	681	702	722	744
Materials and services	1,026	860	886	913	940	968	997	1,027	1,058	1,090	1,122
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	1,681	1,382	1,425	1,473	1,551	1,594	1,650	1,708	1,760	1,812	1,866
Operating result prior to consideration of capital grants and depreciation	164	478	443	447	426	424	418	410	408	409	410
Depreciation on Non-current assets	646	646	672	699	727	756	787	818	851	885	920
Operating profit/(loss) after depreciation	(483)	(168)	(229)	(252)	(301)	(332)	(369)	(408)	(442)	(475)	(510)
Grants and contributions provided for capital purposes	689	-	-	-	-	-	-	-	-	-	-
Results with capital grants	206	(168)	(229)	(252)	(301)	(332)	(369)	(408)	(442)	(475)	(510)
Capital Investments											
Employee benefits and on-costs	323	25	18	17	17	18	18	19	19	19	20
Materials and services	1,999	565	400	373	814	380	406	544	404	412	424
Total Capex during the year	2,322	590	418	390	832	397	424	563	423	431	444
Cash flow surplus/(deficit) in the year	(2,158)	(111)	26	56	(406)	27	(6)	(153)	(14)	(21)	(34)

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Profit & Loss Account - WasteWater (Sewer) Fund

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	1,136	1,176	1,211	1,248	1,285	1,317	1,350	1,384	1,419	1,454	1,491
User charges and fees	82	84	86	89	91	94	97	100	103	106	109
Other revenue	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Interest and investment income	88	44	45	41	41	42	41	42	42	42	42
Total revenue from operational activities	1,306	1,304	1,343	1,377	1,418	1,453	1,489	1,526	1,563	1,602	1,641
Expenses from continuing operations											
Employee benefits and on-costs	133	260	255	265	290	297	310	323	333	343	353
Materials and services	478	464	478	493	507	523	538	555	571	588	606
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	610	724	733	757	797	819	848	878	904	931	959
Operating result prior to consideration of capital grants and depreciation	696	580	610	620	621	634	641	648	659	671	682
Depreciation on Non-current assets	512	512	533	554	576	599	623	648	674	701	729
Operating profit/(loss) after depreciation	183	67	77	66	45	35	17	(1)	(15)	(31)	(47)
Grants and contributions provided for capital purposes	-	-	-	-	-	-	-	-	-	-	-
Results with capital grants	183	67	77	66	45	35	17	(1)	(15)	(31)	(47)
Capital Investments											
Employee benefits and on-costs	36	16	17	17	23	19	18	19	19	19	20
Materials and services	796	306	315	323	383	351	346	353	361	368	379
Total Capex during the year	832	323	332	341	406	370	365	372	380	387	399
Cash flow surplus/(deficit) in the year	(136)	257	278	279	215	264	276	276	279	284	284

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Profit & Loss Account - McMaugh Gardens

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	-	-	-	-	-	-	-	-	-	-	-
User charges and fees	1,476	1,332	1,372	1,413	1,456	1,500	1,545	1,591	1,639	1,688	1,738
Other revenue	2	30	60	84	102	114	120	126	132	138	145
Grants and contributions provided for operating purposes	4,105	4,925	5,171	5,327	5,486	5,651	5,820	5,995	6,175	6,360	6,551
Interest and investment income	161	159	154	156	163	172	180	189	199	208	219
Total revenue from operational activities	5,745	6,447	6,758	6,979	7,208	7,436	7,665	7,901	8,144	8,395	8,653
Expenses from continuing operations											
Employee benefits and on-costs	4,133	4,364	4,516	4,674	4,838	5,007	5,183	5,364	5,552	5,746	5,947
Materials and services	1,405	1,494	1,708	1,759	1,812	1,866	1,922	1,980	2,039	2,101	2,164
Borrowing costs	8	0	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	15	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	5,561	5,858	6,224	6,434	6,650	6,874	7,105	7,344	7,591	7,847	8,111
Operating result prior to consideration of capital grants and depreciation	184	589	534	546	558	562	560	557	553	548	543
Depreciation on Non-current assets	233	233	242	252	262	273	284	295	307	319	332
Operating profit/(loss) after depreciation	(49)	356	291	294	295	290	276	262	246	229	211
Grants and contributions provided for capital purposes	-	-	-	-	-	-	-	-	-	-	-
Results with capital grants	(49)	356	291	294	295	290	276	262	246	229	211
Capital Investments											
Employee benefits and on-costs	11	5	6	6	6	6	6	6	17	-	-
Materials and services	603	290	492	341	384	169	173	91	569	426	438
Total Capex during the year	615	295	498	346	390	174	179	97	586	426	438
Cash flow surplus/(deficit) in the year	(431)	294	36	199	167	388	381	460	(33)	123	104

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Profit & Loss Account - Waste Service

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	2,338	2,536	2,739	2,821	2,906	2,978	3,053	3,129	3,207	3,288	3,370
User charges and fees	715	815	839	864	890	917	944	973	1,002	1,032	1,063
Other revenue	27	38	40	41	42	43	44	46	47	49	50
Grants and contributions provided for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Interest and investment income	10	10	16	12	13	14	13	13	13	13	13
Total revenue from operational activities	3,090	3,399	3,634	3,738	3,851	3,952	4,055	4,161	4,270	4,381	4,496
Expenses from continuing operations											
Employee benefits and on-costs	753	908	1,045	1,085	1,187	1,215	1,268	1,325	1,364	1,404	1,446
Materials and services	1,918	1,777	1,831	1,886	1,942	2,000	2,060	2,122	2,186	2,252	2,319
Borrowing costs	-	202	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	2,671	2,888	2,875	2,971	3,129	3,216	3,328	3,447	3,550	3,655	3,765
Operating result prior to consideration of capital grants and depreciation	419	512	759	767	722	736	726	714	720	726	731
Depreciation on Non-current assets	243	243	252	262	273	284	295	307	319	332	345
Operating profit/(loss) after depreciation	176	269	506	505	449	453	431	407	400	394	386
Grants and contributions provided for capital purposes	-	2,000	-	-	-	-	-	-	-	-	-
Results with capital grants	176	2,269	506	505	449	453	431	407	400	394	386
Capital Investments											
Employee benefits and on-costs	5	51	-	-	6	-	-	-	-	5	5
Materials and services	199	197	1,437	1,419	111	595	-	62	-	48	49
Total Capex during the year	204	247	1,437	1,419	117	595	-	62	-	53	54
Cash flow surplus/(deficit) in the year	215	2,265	(678)	(651)	605	141	726	652	720	673	677
Cash outflow for tip remediation	-	2,535	-	-	699	-	-	-	-	-	-
Cash flow surplus/(deficit) in the year including remediation	215	(271)	(678)	(651)	(94)	141	726	652	720	673	677

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Consolidated Cash Flow Statement

	Amounts in '000										
Particulars of Cash Movement	Base Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	8,949	9,389	9,797	10,142	10,446	10,707	11,031	11,307	11,590	11,940	12,239
User charges and fees	6,732	6,707	6,908	7,116	7,329	7,543	7,764	7,990	8,224	8,464	8,712
Other revenue	583	743	794	840	881	916	946	977	1,009	1,041	1,075
Grants and contributions provided for operating purposes	11,767	12,129	12,490	12,756	12,895	13,175	13,447	13,727	14,013	14,307	14,608
Grants and contributions provided for capital purposes	1,719	4,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674
Interest and investment income	687	645	671	640	655	664	674	689	702	717	651
Impact of change in accounts receivables	911	(132)	72	(72)	(59)	(66)	(71)	(68)	(818)	(96)	(92)
Payments:											
Employee benefits and on-costs	15,599	14,735	14,831	15,391	16,562	17,011	17,704	18,447	19,027	19,611	20,229
Materials and services	7,960	8,750	8,971	9,212	9,517	9,796	10,096	10,580	10,709	11,045	12,012
Borrowing costs	86	249	40	33	27	22	17	13	8	3	-
Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213
Audit fees	187	188	190	193	195	197	200	203	205	208	211
Other expenses	499	630	649	668	688	709	730	752	774	798	822
Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-
Impact of change in accounts payables	957	397	(294)	10	514	(373)	(62)	129	(31)	(243)	(186)
Net Cash provided (or used in) Operating Activities	6,208	8,653	8,551	8,151	6,912	7,876	7,437	6,861	6,420	7,380	6,565
Cash Flows from Investing Activities											
Fund Used/(Added) from/to Restriction	1,957	48	2,182	424	(193)	(411)	(429)	(448)	(468)	(490)	(512)
Investment in Infrastructure, Property, Plant & Equipment	(11,331)	(7,981)	(13,871)	(10,955)	(9,403)	(8,715)	(7,561)	(8,227)	(8,323)	(9,648)	(9,937)
Net Cash provided (or used in) Investing Activities	(9,373)	(7,934)	(11,689)	(10,531)	(9,596)	(9,126)	(7,990)	(8,676)	(8,792)	(10,138)	(10,449)
Cash Flows from Financing Activities											
Net movement of McMaugh Gardens Bonds	800	280	294	309	324	340	357	375	394	414	434
Payment of loans or borrowings	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-
Net Cash provided (or used in) Financing Activities	652	145	160	175	222	238	255	273	292	311	434
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(2,513)	864	(2,978)	(2,205)	(2,462)	(1,011)	(298)	(1,542)	(2,079)	(2,447)	(3,450)
Opening Balance of Cash and Cash Equivalent (including Restrictions)	28,282	25,769	26,633	23,655	21,450	18,988	17,976	17,678	16,137	14,057	11,610
Cash & Cash Equivalents - End of Year (Including Restrictions)	25,769	26,633	23,655	21,450	18,988	17,976	17,678	16,137	14,057	11,610	8,161

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Cash Flow Statement - General Fund

Amounts in '000

Particulars of Cash Movement	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	4,768	4,944	5,093	5,296	5,455	5,592	5,788	5,932	6,081	6,294	6,451
User charges and fees	3,477	3,425	3,527	3,633	3,742	3,854	3,970	4,089	4,212	4,338	4,468
Other revenue	553	674	694	715	737	759	782	805	829	854	880
Grants and contributions provided for operating purposes	7,625	7,204	7,319	7,429	7,409	7,524	7,627	7,732	7,838	7,947	8,057
Grants and contributions provided for capital purposes	1,030	2,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674
Interest and investment income	310	356	424	405	409	417	421	426	432	438	362
Impact of change in accounts receivables	911	(132)	72	(72)	(59)	(66)	(71)	(68)	(818)	(96)	(92)
Payments:											
Employee benefits and on-costs	9,925	8,681	8,476	8,806	9,636	9,865	10,292	10,753	11,076	11,396	11,739
Materials and services	3,133	4,154	4,068	4,162	4,315	4,439	4,577	4,896	4,855	5,015	5,801
Borrowing costs	79	47	40	33	27	22	17	13	8	3	-
Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213
Audit fees	172	188	190	193	195	197	200	203	205	208	211
Other expenses	499	630	649	668	688	709	730	752	774	798	822
Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-
Impact of change in accounts payables	957	397	(294)	10	514	(373)	(62)	129	(31)	(243)	(186)
Net Cash provided (or used in) Operating Activities	4,057	4,494	6,206	5,771	4,586	5,519	5,092	4,532	4,081	5,025	4,199
Cash Flows from Investing Activities											
Fund Used/(Added) from/to Restriction	1,957	48	2,182	424	(193)	(411)	(429)	(448)	(468)	(490)	(512)
Investment in Infrastructure, Property, Plant & Equipment	(7,357)	(6,527)	(8,652)	(8,458)	(6,960)	(7,178)	(6,593)	(7,133)	(6,936)	(8,352)	(8,602)
Net Cash provided (or used in) Investing Activities	(5,400)	(6,479)	(6,470)	(8,035)	(7,153)	(7,588)	(7,023)	(7,582)	(7,404)	(8,841)	(9,114)
Cash Flows from Financing Activities											
Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Payment of loans or borrowings	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-
Net Cash provided (or used in) Financing Activities	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(1,491)	(2,121)	(398)	(2,398)	(2,669)	(2,171)	(2,033)	(3,152)	(3,425)	(3,918)	(4,915)
Opening Balance of Cash and Cash Equivalent (Unrestricted Cash)	2,942	1,451	(670)	(1,067)	(3,465)	(6,134)	(8,305)	(10,338)	(13,490)	(16,915)	(20,833)
Cash & Cash Equivalents - End of Year (Unrestricted Cash)	1,451	(670)	(1,067)	(3,465)	(6,134)	(8,305)	(10,338)	(13,490)	(16,915)	(20,833)	(25,748)

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Cash Flow Statement - Water Fund

	Amounts in '000										
Particulars of Cash Movement	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	707	732	754	776	800	820	840	861	883	905	927
User charges and fees	981	1,052	1,083	1,116	1,149	1,178	1,208	1,238	1,269	1,301	1,333
Other revenue	-	0	0	0	0	0	0	0	0	0	0
Grants and contributions provided for operating purposes	37	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for capital purposes	689	-	-	-	-	-	-	-	-	-	-
Interest and investment income	119	76	31	27	28	20	19	19	16	15	15
Payments:											
Employee benefits and on-costs	655	522	539	560	611	626	652	681	702	722	744
Materials and services	1,026	860	886	913	940	968	997	1,027	1,058	1,090	1,122
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	853	478	443	447	426	424	418	410	408	409	410
Cash Flows from Investing Activities											
Investment in Infrastructure, Property, Plant & Equipment	(2,322)	(590)	(418)	(390)	(832)	(397)	(424)	(563)	(423)	(431)	(444)
Net Cash provided (or used in) Investing Activities	(2,322)	(590)	(418)	(390)	(832)	(397)	(424)	(563)	(423)	(431)	(444)
Cash Flows from Financing Activities											
Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Payment of loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(1,470)	(111)	26	56	(406)	27	(6)	(153)	(14)	(21)	(34)
Plus: Cash & Cash Equivalents - beginning of year (Restricted funds)	2,002	533	421	447	503	98	124	118	(35)	(49)	(70)
Cash & Cash Equivalents - End of Year (Restricted Funds)	533	421	447	503	98	124	118	(35)	(49)	(70)	(104)

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Cash Flow Statement - WasteWater (Sewer) Fund

Amounts in '000

Particulars of Cash Movement	Base Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	1,136	1,176	1,211	1,248	1,285	1,317	1,350	1,384	1,419	1,454	1,491
User charges and fees	82	84	86	89	91	94	97	100	103	106	109
Other revenue	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for capital purposes	-	-	-	-	-	-	-	-	-	-	-
Interest and investment income	88	44	45	41	41	42	41	42	42	42	42
Payments:											
Employee benefits and on-costs	133	260	255	265	290	297	310	323	333	343	353
Materials and services	478	464	478	493	507	523	538	555	571	588	606
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	696	580	610	620	621	634	641	648	659	671	682
Cash Flows from Investing Activities											
Investment in Infrastructure, Property, Plant & Equipment	(832)	(323)	(332)	(341)	(406)	(370)	(365)	(372)	(380)	(387)	(399)
Net Cash provided (or used in) Investing Activities	(832)	(323)	(332)	(341)	(406)	(370)	(365)	(372)	(380)	(387)	(399)
Cash Flows from Financing Activities											
Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Payment of loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(136)	257	278	279	215	264	276	276	279	284	284
Plus: Cash & Cash Equivalents - beginning of year (Restricted funds)	2,750	2,614	2,871	3,149	3,428	3,644	3,907	4,184	4,459	4,739	5,022
Cash & Cash Equivalents - End of Year (Restricted Funds)	2,614	2,871	3,149	3,428	3,644	3,907	4,184	4,459	4,739	5,022	5,306

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Cash Flow Statement - McMaugh Fund

Amounts in '000

Particulars of Cash Movement	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	-	-	-	-	-	-	-	-	-	-	-
User charges and fees	1,476	1,332	1,372	1,413	1,456	1,500	1,545	1,591	1,639	1,688	1,738
Other revenue	2	30	60	84	102	114	120	126	132	138	145
Grants and contributions provided for operating purposes	4,105	4,925	5,171	5,327	5,486	5,651	5,820	5,995	6,175	6,360	6,551
Grants and contributions provided for capital purposes	-	-	-	-	-	-	-	-	-	-	-
Interest and investment income	161	159	154	156	163	172	180	189	199	208	219
Payments:											
Employee benefits and on-costs	4,133	4,364	4,516	4,674	4,838	5,007	5,183	5,364	5,552	5,746	5,947
Materials and services	1,405	1,494	1,708	1,759	1,812	1,866	1,922	1,980	2,039	2,101	2,164
Borrowing costs	8	0	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	15	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	184	589	534	546	558	562	560	557	553	548	543
Cash Flows from Investing Activities											
Investment in Infrastructure, Property, Plant & Equipment	(615)	(295)	(498)	(346)	(390)	(174)	(179)	(97)	(586)	(426)	(438)
Net Cash provided (or used in) Investing Activities	(615)	(295)	(498)	(346)	(390)	(174)	(179)	(97)	(586)	(426)	(438)
Cash Flows from Financing Activities											
Net Change in MCM Bonds	800	280	294	309	324	340	357	375	394	414	434
Payment of loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Financing Activities	800	280	294	309	324	340	357	375	394	414	434
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	369	574	330	508	491	728	738	835	361	536	539
Plus: Cash & Cash Equivalents - beginning of year (Restricted funds)	4,800	5,169	5,743	6,073	6,581	7,072	7,800	8,538	9,373	9,735	10,271
Cash & Cash Equivalents - End of Year (Restricted Funds)	5,169	5,743	6,073	6,581	7,072	7,800	8,538	9,373	9,735	10,271	10,809

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Cash Flow Statement - Waste Service

	Amounts in '000										
Particulars of Cash Movement	Base Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	2,338	2,536	2,739	2,821	2,906	2,978	3,053	3,129	3,207	3,288	3,370
User charges and fees	715	815	839	864	890	917	944	973	1,002	1,032	1,063
Other revenue	27	38	40	41	42	43	44	46	47	49	50
Grants and contributions provided for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for specific purposes	-	2,000	-	-	-	-	-	-	-	-	-
Interest and investment income	10	10	16	12	13	14	13	13	13	13	13
Payments:											
Employee benefits and on-costs	753	908	1,045	1,085	1,187	1,215	1,268	1,325	1,364	1,404	1,446
Materials and services	1,918	1,777	1,831	1,886	1,942	2,000	2,060	2,122	2,186	2,252	2,319
Borrowing costs	-	202	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Remediation of landfill	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	419	2,512	759	767	722	736	726	714	720	726	731
Cash Flows from Investing Activities											
Remediation of landfill assets	-	-	(2,535)	-	(699)	-	-	-	-	-	-
Investment in Infrastructure, Property, Plant & Equipment	(204)	(247)	(1,437)	(1,419)	(117)	(595)	-	(62)	-	(53)	(54)
Net Cash provided (or used in) Investing Activities	(204)	(247)	(3,972)	(1,419)	(816)	(595)	-	(62)	-	(53)	(54)
Cash Flows from Financing Activities											
Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Payment of loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	215	2,265	(3,213)	(651)	(94)	141	726	652	720	673	677
Plus: Cash & Cash Equivalents - beginning of year (Restricted funds)	1,270	1,485	3,750	537	(115)	(209)	(67)	659	1,311	2,031	2,704
Cash & Cash Equivalents - End of Year (Restricted Funds)	1,485	3,750	537	(115)	(209)	(67)	659	1,311	2,031	2,704	3,381

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Consolidated Balance Sheet

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Current assets											
Cash and cash equivalents (Overdraft)	1,451	(670)	(1,067)	(3,465)	(6,134)	(8,305)	(10,338)	(13,490)	(16,915)	(20,833)	(25,748)
Investments	22,361	25,299	20,537	20,305	20,705	22,275	24,439	26,497	28,312	30,273	32,250
Receivables	3,588	3,741	3,691	3,785	3,866	3,955	4,049	4,141	4,984	5,104	5,222
Inventories	308	207	293	282	251	258	239	262	266	295	317
Contract assets	1,404	1,131	1,431	1,412	1,234	1,250	1,166	1,239	1,263	1,393	1,434
Other	103	113	95	104	104	101	103	103	102	102	102
Total current assets	29,216	29,821	24,979	22,423	20,026	19,534	19,658	18,752	18,011	16,334	13,577
Non-current assets											
Infrastructure, property, plant and equipment (IPPE)	476,404	477,929	482,551	486,524	487,967	489,130	488,837	488,896	488,725	489,538	490,288
Right of use assets	-	-	-	-	-	-	-	-	-	-	-
Total non-current assets	476,404	477,929	482,551	486,524	487,967	489,130	488,837	488,896	488,725	489,538	490,288
Total assets	505,620	507,750	507,531	508,947	507,992	508,664	508,495	507,648	506,736	505,872	503,864
Current liabilities											
Payables	8,657	8,540	9,128	9,426	9,236	9,950	10,370	10,616	11,041	11,698	12,318
Contract liabilities	3,816	3,340	7,764	4,023	4,081	3,488	3,503	3,496	3,499	3,498	3,499
Lease liabilities	20	20	20	20	20	20	20	20	20	20	20
Borrowings	148	135	134	134	102	102	102	102	102	102	-
Employee benefit provisions	2,479	2,454	2,455	2,462	2,457	2,458	2,459	2,458	2,458	2,459	2,458
Total current liabilities	15,119	14,488	19,500	16,065	15,897	16,019	16,454	16,692	17,121	17,776	18,295
Non-current liabilities											
Lease liabilities	121	115	112	116	115	114	115	115	115	115	115
Borrowings	887	757	625	523	420	318	216	113	11	-	-
Employee benefit provisions	507	642	830	660	711	733	701	715	717	711	714
Provisions for Tip Assets	196	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	1,712	1,514	1,568	1,299	1,245	1,166	1,032	943	842	826	829
Net assets	488,789	491,748	486,463	491,583	490,850	491,479	491,009	490,013	488,773	487,270	484,741
EQUITY											
Accumulated surplus	94,671	97,398	98,870	100,121	100,345	100,362	99,954	98,844	97,557	95,954	93,238
IPPE revaluation reserve	394,118	394,350	387,593	391,462	390,506	391,117	391,056	391,169	391,216	391,316	391,503
Total equity	488,789	491,748	486,463	491,583	490,850	491,479	491,009	490,013	488,773	487,270	484,741

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Consolidated Profit & Loss Account

Amounts in '000

Particulars	Base Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Income from continuing operations											
Rates and annual charges	8,949	10,575	12,249	12,692	13,072	13,399	13,817	14,163	14,517	14,970	15,344
User charges and fees	6,732	6,707	6,908	7,137	7,373	7,618	7,871	8,133	8,404	8,684	8,974
Other revenue	583	743	794	840	881	916	946	977	1,009	1,041	1,075
Grants and contributions provided for operating purposes	11,767	12,129	12,490	12,756	12,895	13,175	13,447	13,727	14,013	14,307	14,608
Interest and investment income	687	645	671	640	655	666	678	695	711	731	670
Total revenue from operational activities	28,719	30,800	33,112	34,065	34,877	35,774	36,759	37,694	38,654	39,733	40,672
Expenses from continuing operations											
Employee benefits and on-costs	15,599	14,735	14,831	15,391	16,562	17,011	17,704	18,447	19,027	19,611	20,229
Materials and services	7,960	8,750	8,971	9,212	9,517	9,796	10,096	10,580	10,709	11,045	12,012
Borrowing costs	86	249	40	33	27	22	17	13	8	3	-
Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213
Audit fees	187	188	190	193	195	197	200	203	205	208	211
Other expenses	499	630	649	668	688	709	730	752	774	798	822
Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	24,184	24,725	24,849	25,670	27,167	27,919	28,937	30,189	30,925	31,872	33,487
Operating result prior to consideration of capital grants and depreciation	4,535	6,075	8,263	8,395	7,710	7,855	7,823	7,505	7,729	7,861	7,185
Depreciation on Non-current assets	6,454	6,455	6,714	6,982	7,261	7,552	7,854	8,168	8,495	8,835	9,188
Operating profit/(loss) after depreciation	(1,919)	(380)	1,550	1,413	449	303	(31)	(663)	(766)	(974)	(2,003)
Grants and contributions provided for capital purposes	1,719	4,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674
Overall result with capital grants	(200)	3,913	3,923	3,822	2,895	2,785	2,488	1,894	1,829	1,661	671
Capital Investments											
Employee benefits and on-costs	1,309	1,087	1,845	1,771	868	994	803	568	585	623	642
Materials and services	10,021	6,894	9,490	9,184	7,836	7,721	6,758	7,659	7,738	9,025	9,296
Total Capex during the year	11,331	7,981	11,336	10,955	8,704	8,715	7,561	8,227	8,323	9,648	9,937
Cash flow surplus/(deficit) for the year	(5,076)	2,388	(699)	(150)	1,452	1,622	2,781	1,835	2,001	847	(78)

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Profit & Loss Account - General Fund (Exc. Waste Service)

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	4,768	6,131	7,544	7,846	8,082	8,284	8,574	8,788	9,008	9,323	9,556
User charges and fees	3,477	3,425	3,527	3,633	3,742	3,854	3,970	4,089	4,212	4,338	4,468
Other revenue	553	674	694	715	737	759	782	805	829	854	880
Grants and contributions provided for operating purposes	7,625	7,204	7,319	7,429	7,409	7,524	7,627	7,732	7,838	7,947	8,057
Interest and investment income	310	356	424	405	409	417	421	426	432	438	362
Total revenue from operational activities	16,733	17,789	19,509	20,029	20,379	20,838	21,373	21,840	22,320	22,900	23,323
Expenses from continuing operations											
Employee benefits and on-costs	9,925	8,681	8,476	8,806	9,636	9,865	10,292	10,753	11,076	11,396	11,739
Materials and services	3,133	4,154	4,068	4,162	4,315	4,439	4,577	4,896	4,855	5,015	5,801
Borrowing costs	79	47	40	33	27	22	17	13	8	3	-
Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213
Audit fees	172	188	190	193	195	197	200	203	205	208	211
Other expenses	499	630	649	668	688	709	730	752	774	798	822
Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	13,660	13,873	13,591	14,035	15,039	15,416	16,006	16,812	17,120	17,628	18,786
Operating result prior to consideration of capital grants and depreciation	3,073	3,916	5,918	5,994	5,340	5,422	5,367	5,028	5,200	5,273	4,537
Depreciation on Non-current assets	4,819	4,821	5,014	5,214	5,423	5,640	5,865	6,100	6,344	6,598	6,861
Operating profit/(loss) after depreciation	(1,747)	(904)	904	780	(83)	(218)	(498)	(1,072)	(1,144)	(1,325)	(2,324)
Grants and contributions provided for capital purposes	1,030	2,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674
Results with capital grants	(716)	1,389	3,278	3,189	2,362	2,264	2,021	1,486	1,452	1,310	350
Capital Investments											
Employee benefits and on-costs	933	990	1,805	1,731	815	951	760	525	530	579	597
Materials and services	6,425	5,537	6,846	6,727	6,144	6,227	5,833	6,609	6,405	7,772	8,006
Total Capex during the year	7,357	6,527	8,652	8,458	6,960	7,178	6,593	7,133	6,936	8,352	8,602
Cash flow surplus/(deficit) for the year	(3,254)	(317)	(360)	(55)	826	726	1,293	452	860	(444)	(1,391)

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Profit & Loss Account - Water Fund

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	707	732	754	776	800	820	840	861	883	905	927
User charges and fees	981	1,052	1,083	1,137	1,194	1,253	1,315	1,380	1,448	1,520	1,596
Other revenue	-	0	0	0	0	0	0	0	0	0	0
Grants and contributions provided for operating purposes	37	-	-	-	-	-	-	-	-	-	-
Interest and investment income	119	76	31	27	28	21	23	25	26	29	35
Total revenue from operational activities	1,845	1,860	1,869	1,941	2,022	2,094	2,178	2,267	2,357	2,455	2,558
Expenses from continuing operations											
Employee benefits and on-costs	655	522	539	560	611	626	652	681	702	722	744
Materials and services	1,026	860	886	913	940	968	997	1,027	1,058	1,090	1,122
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	1,681	1,382	1,425	1,473	1,551	1,594	1,650	1,708	1,760	1,812	1,866
Operating result prior to consideration of capital grants and depreciation	164	478	443	468	471	500	529	559	597	643	692
Depreciation on Non-current assets	646	646	672	699	727	756	787	818	851	885	920
Operating profit/(loss) after depreciation	(483)	(168)	(229)	(231)	(256)	(256)	(258)	(259)	(253)	(241)	(228)
Grants and contributions provided for capital purposes	689	-	-	-	-	-	-	-	-	-	-
Results with capital grants	206	(168)	(229)	(231)	(256)	(256)	(258)	(259)	(253)	(241)	(228)
Capital Investments											
Employee benefits and on-costs	323	25	18	17	17	18	18	19	19	19	20
Materials and services	1,999	565	400	373	814	380	406	544	404	412	424
Total Capex during the year	2,322	590	418	390	832	397	424	563	423	431	444
Cash flow surplus/(deficit) in the year	(2,158)	(111)	26	78	(361)	103	104	(4)	175	212	248

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Profit & Loss Account - WasteWater (Sewer) Fund

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	1,136	1,176	1,211	1,248	1,285	1,317	1,350	1,384	1,419	1,454	1,491
User charges and fees	82	84	86	89	91	94	97	100	103	106	109
Other revenue	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Interest and investment income	88	44	45	41	41	42	41	42	42	42	42
Total revenue from operational activities	1,306	1,304	1,343	1,377	1,418	1,453	1,489	1,526	1,563	1,602	1,641
Expenses from continuing operations											
Employee benefits and on-costs	133	260	255	265	290	297	310	323	333	343	353
Materials and services	478	464	478	493	507	523	538	555	571	588	606
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	610	724	733	757	797	819	848	878	904	931	959
Operating result prior to consideration of capital grants and depreciation	696	580	610	620	621	634	641	648	659	671	682
Depreciation on Non-current assets	512	512	533	554	576	599	623	648	674	701	729
Operating profit/(loss) after depreciation	183	67	77	66	45	35	17	(1)	(15)	(31)	(47)
Grants and contributions provided for capital purposes	-	-	-	-	-	-	-	-	-	-	-
Results with capital grants	183	67	77	66	45	35	17	(1)	(15)	(31)	(47)
Capital Investments											
Employee benefits and on-costs	36	16	17	17	23	19	18	19	19	19	20
Materials and services	796	306	315	323	383	351	346	353	361	368	379
Total Capex during the year	832	323	332	341	406	370	365	372	380	387	399
Cash flow surplus/(deficit) in the year	(136)	257	278	279	215	264	276	276	279	284	284

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Profit & Loss Account - McMaugh Gardens

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	-	-	-	-	-	-	-	-	-	-	-
User charges and fees	1,476	1,332	1,372	1,413	1,456	1,500	1,545	1,591	1,639	1,688	1,738
Other revenue	2	30	60	84	102	114	120	126	132	138	145
Grants and contributions provided for operating purposes	4,105	4,925	5,171	5,327	5,486	5,651	5,820	5,995	6,175	6,360	6,551
Interest and investment income	161	159	154	156	163	172	180	189	199	208	219
Total revenue from operational activities	5,745	6,447	6,758	6,979	7,208	7,436	7,665	7,901	8,144	8,395	8,653
Expenses from continuing operations											
Employee benefits and on-costs	4,133	4,364	4,516	4,674	4,838	5,007	5,183	5,364	5,552	5,746	5,947
Materials and services	1,405	1,494	1,708	1,759	1,812	1,866	1,922	1,980	2,039	2,101	2,164
Borrowing costs	8	0	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	15	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	5,561	5,858	6,224	6,434	6,650	6,874	7,105	7,344	7,591	7,847	8,111
Operating result prior to consideration of capital grants and depreciation	184	589	534	546	558	562	560	557	553	548	543
Depreciation on Non-current assets	233	233	242	252	262	273	284	295	307	319	332
Operating profit/(loss) after depreciation	(49)	356	291	294	295	290	276	262	246	229	211
Grants and contributions provided for capital purposes	-	-	-	-	-	-	-	-	-	-	-
Results with capital grants	(49)	356	291	294	295	290	276	262	246	229	211
Capital Investments											
Employee benefits and on-costs	11	5	6	6	6	6	6	6	17	-	-
Materials and services	603	290	492	341	384	169	173	91	569	426	438
Total Capex during the year	615	295	498	346	390	174	179	97	586	426	438
Cash flow surplus/(deficit) in the year	(431)	294	36	199	167	388	381	460	(33)	123	104

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Profit & Loss Account - Waste Service

Amounts in '000

Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Income from continuing operations											
Rates and annual charges	2,338	2,536	2,739	2,821	2,906	2,978	3,053	3,129	3,207	3,288	3,370
User charges and fees	715	815	839	864	890	917	944	973	1,002	1,032	1,063
Other revenue	27	38	40	41	42	43	44	46	47	49	50
Grants and contributions provided for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Interest and investment income	10	10	16	12	13	14	13	13	13	13	13
Total revenue from operational activities	3,090	3,399	3,634	3,738	3,851	3,952	4,055	4,161	4,270	4,381	4,496
Expenses from continuing operations											
Employee benefits and on-costs	753	908	1,045	1,085	1,187	1,215	1,268	1,325	1,364	1,404	1,446
Materials and services	1,918	1,777	1,831	1,886	1,942	2,000	2,060	2,122	2,186	2,252	2,319
Borrowing costs	-	202	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Total expenses from continuing operations	2,671	2,888	2,875	2,971	3,129	3,216	3,328	3,447	3,550	3,655	3,765
Operating result prior to consideration of capital grants and depreciation	419	512	759	767	722	736	726	714	720	726	731
Depreciation on Non-current assets	243	243	252	262	273	284	295	307	319	332	345
Operating profit/(loss) after depreciation	176	269	506	505	449	453	431	407	400	394	386
Grants and contributions provided for capital purposes	-	2,000	-	-	-	-	-	-	-	-	-
Results with capital grants	176	2,269	506	505	449	453	431	407	400	394	386
Capital Investments											
Employee benefits and on-costs	5	51	-	-	6	-	-	-	-	5	5
Materials and services	199	197	1,437	1,419	111	595	-	62	-	48	49
Total Capex during the year	204	247	1,437	1,419	117	595	-	62	-	53	54
Cash flow surplus/(deficit) in the year	215	2,265	(678)	(651)	605	141	726	652	720	673	677
Cash outflow for tip remediation	-	2,535	-	-	699	-	-	-	-	-	-
Cash flow surplus/(deficit) in the year including remediation	215	(271)	(678)	(651)	(94)	141	726	652	720	673	677

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Consolidated Cash Flow Statement

Amounts in '000

Particulars of Cash Movement	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	8,949	10,575	12,249	12,692	13,072	13,399	13,817	14,163	14,517	14,970	15,344
User charges and fees	6,732	6,707	6,908	7,137	7,373	7,618	7,871	8,133	8,404	8,684	8,974
Other revenue	583	743	794	840	881	916	946	977	1,009	1,041	1,075
Grants and contributions provided for operating purposes	11,767	12,129	12,490	12,756	12,895	13,175	13,447	13,727	14,013	14,307	14,608
Grants and contributions provided for capital purposes	1,719	4,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674
Interest and investment income	687	645	671	640	655	666	678	695	711	731	670
Impact of change in accounts receivables	911	(227)	(29)	(82)	(67)	(74)	(81)	(76)	(889)	(110)	(104)
Payments:											
Employee benefits and on-costs	15,599	14,735	14,831	15,391	16,562	17,011	17,704	18,447	19,027	19,611	20,229
Materials and services	7,960	8,750	8,971	9,212	9,517	9,796	10,096	10,580	10,709	11,045	12,012
Borrowing costs	86	249	40	33	27	22	17	13	8	3	-
Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213
Audit fees	187	188	190	193	195	197	200	203	205	208	211
Other expenses	499	630	649	668	688	709	730	752	774	798	822
Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-
Impact of change in accounts payables	957	397	(294)	10	514	(373)	(62)	129	(31)	(243)	(186)
Net Cash provided (or used in) Operating Activities	6,208	9,745	10,902	10,712	9,575	10,637	10,324	9,857	9,466	10,629	9,941
Cash Flows from Investing Activities											
Fund Used/(Added) from/to Restriction	1,957	48	2,182	424	(193)	(411)	(429)	(230)	32	10	(12)
Investment in Infrastructure, Property, Plant & Equipment	(11,331)	(7,981)	(13,871)	(10,955)	(9,403)	(8,715)	(7,561)	(8,227)	(8,323)	(9,648)	(9,937)
Net Cash provided (or used in) Investing Activities	(9,373)	(7,934)	(11,689)	(10,531)	(9,596)	(9,126)	(7,990)	(8,458)	(8,292)	(9,638)	(9,949)
Cash Flows from Financing Activities											
Net movement of McMaugh Gardens Bonds	800	280	294	309	324	340	357	375	394	414	434
Payment of loans or borrowings	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-
Net Cash provided (or used in) Financing Activities	652	145	160	175	222	238	255	273	292	311	434
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(2,513)	1,956	(627)	356	201	1,749	2,588	1,672	1,466	1,303	426
Opening Balance of Cash and Cash Equivalent (including Restrictions)	28,282	25,769	27,725	27,098	27,453	27,654	29,403	31,992	33,664	35,130	36,432
Cash & Cash Equivalents - End of Year (Including Restrictions)	25,769	27,725	27,098	27,453	27,654	29,403	31,992	33,664	35,130	36,432	36,858

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Cash Flow Statement - General Fund

Amounts in '000											
Particulars of Cash Movement	Base Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	4,768	6,131	7,544	7,846	8,082	8,284	8,574	8,788	9,008	9,323	9,556
User charges and fees	3,477	3,425	3,527	3,633	3,742	3,854	3,970	4,089	4,212	4,338	4,468
Other revenue	553	674	694	715	737	759	782	805	829	854	880
Grants and contributions provided for operating purposes	7,625	7,204	7,319	7,429	7,409	7,524	7,627	7,732	7,838	7,947	8,057
Grants and contributions provided for capital purposes	1,030	2,293	2,374	2,409	2,445	2,482	2,519	2,557	2,596	2,634	2,674
Interest and investment income	310	356	424	405	409	417	421	426	432	438	362
Impact of change in accounts receivables	911	(227)	(29)	(82)	(67)	(74)	(81)	(76)	(889)	(110)	(104)
Payments:											
Employee benefits and on-costs	9,925	8,681	8,476	8,806	9,636	9,865	10,292	10,753	11,076	11,396	11,739
Materials and services	3,133	4,154	4,068	4,162	4,315	4,439	4,577	4,896	4,855	5,015	5,801
Borrowing costs	79	47	40	33	27	22	17	13	8	3	-
Councillor and Mayoral fees and associated expenses	166	173	168	173	179	184	189	195	201	207	213
Audit fees	172	188	190	193	195	197	200	203	205	208	211
Other expenses	499	630	649	668	688	709	730	752	774	798	822
Net loss/(gain) from the disposal of assets	(314)	-	-	-	-	-	-	-	-	-	-
Impact of change in accounts payables	957	397	(294)	10	514	(373)	(62)	129	(31)	(243)	(186)
Net Cash provided (or used in) Operating Activities	4,057	5,586	8,556	8,311	7,205	8,204	7,868	7,380	6,937	8,041	7,293
Cash Flows from Investing Activities											
Fund Used/(Added) from/to Restriction	1,957	48	2,182	424	(193)	(411)	(429)	(230)	32	10	(12)
Investment in Infrastructure, Property, Plant & Equipment	(7,357)	(6,527)	(8,652)	(8,458)	(6,960)	(7,178)	(6,593)	(7,133)	(6,936)	(8,352)	(8,602)
Net Cash provided (or used in) Investing Activities	(5,400)	(6,479)	(6,470)	(8,035)	(7,153)	(7,588)	(7,023)	(7,364)	(6,904)	(8,341)	(8,614)
Cash Flows from Financing Activities											
Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Payment of loans or borrowings	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-
Net Cash provided (or used in) Financing Activities	(148)	(135)	(134)	(134)	(102)	(102)	(102)	(102)	(102)	(102)	-
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(1,491)	(1,029)	1,953	142	(51)	513	743	(86)	(69)	(403)	(1,321)
Opening Balance of Cash and Cash Equivalent (Unrestricted Fund)	2,942	1,451	422	2,375	2,517	2,467	2,979	3,723	3,636	3,567	3,164
Cash & Cash Equivalents - End of Year (Unrestricted Fund)	1,451	422	2,375	2,517	2,467	2,979	3,723	3,636	3,567	3,164	1,843

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Cash Flow Statement - Water Fund

Amounts in '000

Particulars of Cash Movement	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	707	732	754	776	800	820	840	861	883	905	927
User charges and fees	981	1,052	1,083	1,137	1,194	1,253	1,315	1,380	1,448	1,520	1,596
Other revenue	-	0	0	0	0	0	0	0	0	0	0
Grants and contributions provided for operating purposes	37	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for capital purposes	689	-	-	-	-	-	-	-	-	-	-
Interest and investment income	119	76	31	27	28	21	23	25	26	29	35
Payments:											
Employee benefits and on-costs	655	522	539	560	611	626	652	681	702	722	744
Materials and services	1,026	860	886	913	940	968	997	1,027	1,058	1,090	1,122
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	853	478	443	468	471	500	529	559	597	643	692
Cash Flows from Investing Activities											
Investment in Infrastructure, Property, Plant & Equipment	(2,322)	(590)	(418)	(390)	(832)	(397)	(424)	(563)	(423)	(431)	(444)
Net Cash provided (or used in) Investing Activities	(2,322)	(590)	(418)	(390)	(832)	(397)	(424)	(563)	(423)	(431)	(444)
Cash Flows from Financing Activities											
Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Payment of loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(1,470)	(111)	26	78	(361)	103	104	(4)	175	212	248
Plus: Cash & Cash Equivalents - beginning of year (restricted funds)	2,002	533	421	447	525	164	266	371	366	541	754
Cash & Cash Equivalents - End of Year (Restricted Funds)	533	421	447	525	164	266	371	366	541	754	1,002

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Cash Flow Statement - WasteWater (Sewer) Fund

	Amounts in '000										
Particulars of Cash Movement	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	1,136	1,176	1,211	1,248	1,285	1,317	1,350	1,384	1,419	1,454	1,491
User charges and fees	82	84	86	89	91	94	97	100	103	106	109
Other revenue	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for capital purposes	-	-	-	-	-	-	-	-	-	-	-
Interest and investment income	88	44	45	41	41	42	41	42	42	42	42
Payments:											
Employee benefits and on-costs	133	260	255	265	290	297	310	323	333	343	353
Materials and services	478	464	478	493	507	523	538	555	571	588	606
Borrowing costs	-	-	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	696	580	610	620	621	634	641	648	659	671	682
Cash Flows from Investing Activities											
Investment in Infrastructure, Property, Plant & Equipment	(832)	(323)	(332)	(341)	(406)	(370)	(365)	(372)	(380)	(387)	(399)
Net Cash provided (or used in) Investing Activities	(832)	(323)	(332)	(341)	(406)	(370)	(365)	(372)	(380)	(387)	(399)
Cash Flows from Financing Activities											
Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Payment of loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(136)	257	278	279	215	264	276	276	279	284	284
Plus: Cash & Cash Equivalents - beginning of year (restricted funds)	2,750	2,614	2,871	3,149	3,428	3,644	3,907	4,184	4,459	4,739	5,022
Cash & Cash Equivalents - End of Year (Restricted Funds)	2,614	2,871	3,149	3,428	3,644	3,907	4,184	4,459	4,739	5,022	5,306

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Cash Flow Statement - McMaugh Fund

	Amounts in '000										
Particulars of Cash Movement	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	-	-	-	-	-	-	-	-	-	-	-
User charges and fees	1,476	1,332	1,372	1,413	1,456	1,500	1,545	1,591	1,639	1,688	1,738
Other revenue	2	30	60	84	102	114	120	126	132	138	145
Grants and contributions provided for operating purposes	4,105	4,925	5,171	5,327	5,486	5,651	5,820	5,995	6,175	6,360	6,551
Grants and contributions provided for capital purposes	-	-	-	-	-	-	-	-	-	-	-
Interest and investment income	161	159	154	156	163	172	180	189	199	208	219
Payments:											
Employee benefits and on-costs	4,133	4,364	4,516	4,674	4,838	5,007	5,183	5,364	5,552	5,746	5,947
Materials and services	1,405	1,494	1,708	1,759	1,812	1,866	1,922	1,980	2,039	2,101	2,164
Borrowing costs	8	0	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	15	-	-	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	184	589	534	546	558	562	560	557	553	548	543
Cash Flows from Investing Activities											
Investment in Infrastructure, Property, Plant & Equipment	(615)	(295)	(498)	(346)	(390)	(174)	(179)	(97)	(586)	(426)	(438)
Net Cash provided (or used in) Investing Activities	(615)	(295)	(498)	(346)	(390)	(174)	(179)	(97)	(586)	(426)	(438)
Cash Flows from Financing Activities											
Net Change in MCM Bonds	800	280	294	309	324	340	357	375	394	414	434
Payment of loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Financing Activities	800	280	294	309	324	340	357	375	394	414	434
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	369	574	330	508	491	728	738	835	361	536	539
Plus: Cash & Cash Equivalents - beginning of year (restricted funds)	4,800	5,169	5,743	6,073	6,581	7,072	7,800	8,538	9,373	9,735	10,271
Cash & Cash Equivalents - End of Year (Restricted Funds)	5,169	5,743	6,073	6,581	7,072	7,800	8,538	9,373	9,735	10,271	10,809

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Cash Flow Statement - Waste Service

	Amounts in '000										
Particulars of Cash Movement	Base Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Cash Flows from Operating Activities											
Receipts:											
Rates and annual charges	2,338	2,536	2,739	2,821	2,906	2,978	3,053	3,129	3,207	3,288	3,370
User charges and fees	715	815	839	864	890	917	944	973	1,002	1,032	1,063
Other revenue	27	38	40	41	42	43	44	46	47	49	50
Grants and contributions provided for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Grants and contributions provided for specific purposes	-	2,000	-	-	-	-	-	-	-	-	-
Interest and investment income	10	10	16	12	13	14	13	13	13	13	13
Payments:											
Employee benefits and on-costs	753	908	1,045	1,085	1,187	1,215	1,268	1,325	1,364	1,404	1,446
Materials and services	1,918	1,777	1,831	1,886	1,942	2,000	2,060	2,122	2,186	2,252	2,319
Borrowing costs	-	202	-	-	-	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	-	-	-	-	-	-	-	-	-	-	-
Audit fees	-	-	-	-	-	-	-	-	-	-	-
Remediation of landfill	-	-	-	-	-	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	419	2,512	759	767	722	736	726	714	720	726	731
Cash Flows from Investing Activities											
Remediation of landfill assets	-	-	(2,535)	-	(699)	-	-	-	-	-	-
Investment in Infrastructure, Property, Plant & Equipment	(204)	(247)	(1,437)	(1,419)	(117)	(595)	-	(62)	-	(53)	(54)
Net Cash provided (or used in) Investing Activities	(204)	(247)	(3,972)	(1,419)	(816)	(595)	-	(62)	-	(53)	(54)
Cash Flows from Financing Activities											
Receipts from loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Payment of loans or borrowings	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	215	2,265	(3,213)	(651)	(94)	141	726	652	720	673	677
Plus: Cash & Cash Equivalents - beginning of year (restricted funds)	1,270	1,485	3,750	537	(115)	(209)	(67)	659	1,311	2,031	2,704
Cash & Cash Equivalents - End of Year (Restricted Funds)	1,485	3,750	537	(115)	(209)	(67)	659	1,311	2,031	2,704	3,381

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Consolidated Balance Sheet

	Amounts in '000										
Particulars	Base Year 2025-26	Year 1 2026-27	Year 2 2027-28	Year 3 2028-29	Year 4 2029-30	Year 5 2030-31	Year 6 2031-32	Year 7 2032-33	Year 8 2033-34	Year 9 2034-35	Year 10 2035-36
Current assets											
Cash and cash equivalents (Overdraft)	1,451	422	2,375	2,517	2,467	2,979	3,723	3,636	3,567	3,164	1,843
Investments	22,361	25,299	20,537	20,326	20,771	22,418	24,692	26,680	28,184	29,879	31,638
Receivables	3,588	3,836	3,887	3,990	4,080	4,176	4,281	4,381	5,295	5,429	5,558
Inventories	308	207	293	282	251	258	239	262	266	295	317
Contract assets	1,404	1,131	1,431	1,412	1,234	1,250	1,166	1,239	1,263	1,393	1,434
Other	103	113	95	104	104	101	103	103	102	102	102
Total current assets	29,216	31,007	28,618	28,632	28,906	31,182	34,203	36,301	38,677	40,263	40,893
Non-current assets											
Infrastructure, property, plant and equipment (IPPE)	476,404	477,929	482,551	486,524	487,967	489,130	488,837	488,896	488,725	489,538	490,288
Right of use assets	-	-	-	-	-	-	-	-	-	-	-
Total non-current assets	476,404	477,929	482,551	486,524	487,967	489,130	488,837	488,896	488,725	489,538	490,288
Total assets	505,620	508,937	511,169	515,156	516,872	520,312	523,040	525,197	527,401	529,801	531,181
Current liabilities											
Payables	8,657	8,540	9,128	9,426	9,236	9,950	10,370	10,616	11,041	11,698	12,318
Contract liabilities	3,816	3,340	7,764	4,023	4,081	3,488	3,503	3,496	3,499	3,498	3,499
Lease liabilities	20	20	20	20	20	20	20	20	20	20	20
Borrowings	148	135	134	134	102	102	102	102	102	102	-
Employee benefit provisions	2,479	2,454	2,455	2,462	2,457	2,458	2,459	2,458	2,458	2,459	2,458
Total current liabilities	15,119	14,488	19,500	16,065	15,897	16,019	16,454	16,692	17,121	17,776	18,295
Non-current liabilities											
Lease liabilities	121	115	112	116	115	114	115	115	115	115	115
Borrowings	887	757	625	523	420	318	216	113	11	-	-
Employee benefit provisions	507	642	830	660	711	733	701	715	717	711	714
Provisions for Tip Assets	196	-	-	-	-	-	-	-	-	-	-
Total non-current liabilities	1,712	1,514	1,568	1,299	1,245	1,166	1,032	943	842	826	829
Net assets	488,789	492,935	490,101	497,793	499,731	503,128	505,554	507,562	509,438	511,199	512,057
EQUITY											
Accumulated surplus	94,671	98,585	102,508	106,330	109,225	112,010	114,499	116,393	118,222	119,883	120,554
IPPE revaluation reserve	394,118	394,350	387,593	391,462	390,506	391,117	391,056	391,169	391,216	391,316	391,503
Total equity	488,789	492,935	490,101	497,793	499,731	503,128	505,554	507,562	509,438	511,199	512,057

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (Base Scenario)
Key Performance Indicators

Asset Renewal Ratios*

Fund Name	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Consolidated	>=100%	101%	93%	126%	80%	103%	94%	92%	95%	73%	107%	97%
Consolidated (Upgradation/New)		8%	31%	43%	76%	17%	22%	4%	4%	25%	2%	23%
General	>=100%	93%	97%	144%	87%	109%	109%	107%	109%	76%	124%	119%
Water	>=100%	201%	91%	62%	56%	114%	53%	54%	69%	50%	49%	48%
WasteWater	>=100%	162%	63%	62%	61%	70%	62%	58%	57%	56%	55%	55%
McMaugh	>=100%	264%	127%	205%	137%	149%	64%	63%	33%	191%	133%	132%
Waste	>=100%	84%	102%	89%	86%	43%	210%	0%	20%	0%	16%	16%

*Asset renewal ratios are same in both scenarios

Consolidated

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	-7%	-5%	-3%	-4%	-7%	-7%	-9%	-11%	-11%	-12%	-14%
Own source revenue	>=60.00%	59%	59%	59%	59%	60%	60%	60%	60%	61%	61%	61%

General Fund

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	-10%	-13%	-9%	-10%	-15%	-16%	-18%	-21%	-21%	-22%	-27%
Own source revenue	>=60.00%	54%	57%	57%	57%	58%	59%	59%	59%	60%	60%	60%

Water Fund

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	-26%	-9%	-12%	-13%	-15%	-16%	-18%	-19%	-20%	-21%	-22%
Own source revenue	>=60.00%	98%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Sewer Fund

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	14%	5%	6%	5%	3%	2%	1%	0%	-1%	-2%	-3%
Own source revenue	>=60.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

McMaugh Gardens

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio*	>=0.00%	-1%	6%	4%	4%	4%	4%	4%	3%	3%	3%	2%
Own source revenue**	>=60.00%	29%	24%	23%	24%	24%	24%	24%	24%	24%	24%	24%

* From FY 2026–27, additional four

**Subsidies received from the Department for aged care residents are recognised as grants and contributions provided for operating purposes, which results in a lower ratio.

Waste

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	6%	8%	14%	14%	12%	11%	11%	10%	9%	9%	9%
Own source revenue	>=60.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Uralla Shire Council
Long Term Financial Plan 2026-27 to 2035-36 (SRV Scenario)
Key Performance Indicators

Consolidated

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	-7%	-1%	5%	4%	1%	1%	0%	-2%	-2%	-2%	-5%
Own source revenue	>=60.00%	59%	61%	62%	63%	63%	63%	63%	64%	64%	64%	64%

General Fund

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	-10%	-5%	5%	4%	0%	-1%	-2%	-5%	-5%	-6%	-10%
Own source revenue	>=60.00%	54%	60%	62%	63%	64%	64%	64%	65%	65%	65%	65%

Water Fund

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	-26%	-9%	-12%	-12%	-13%	-12%	-12%	-11%	-11%	-10%	-9%
Own source revenue	>=60.00%	98%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Sewer Fund

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	14%	5%	6%	5%	3%	2%	1%	0%	-1%	-2%	-3%
Own source revenue	>=60.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

McMaugh Gardens

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio*	>=0.00%	-1%	6%	4%	4%	4%	4%	4%	3%	3%	3%	2%
Own source revenue**	>=60.00%	29%	24%	23%	24%	24%	24%	24%	24%	24%	24%	24%

* From FY 2026–27, additional four beds are planned to be added.

** Subsidies received from the Department for residents are recognised as grants and contributions provided for operating purposes, which results in a lower ratio.

Waste

Performance indicators	Benchmark	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
Operating performance ratio	>=0.00%	6%	8%	14%	14%	12%	11%	11%	10%	9%	9%	9%
Own source revenue	>=60.00%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%