



Part 3 Budget

DRAFT Operational Plan 2025–2026

Purpose

The purpose of this report is to present to Council the Draft Operational and Capital Budget for the financial year ending 30 June 2026 to Council for consideration and endorsement for public exhibition, in accordance with the requirements of the Local Government Act 1993 and associated regulations.

Background

Under the Integrated Planning and Reporting (IP&R) framework mandated by the NSW Office of Local Government, councils are required to prepare an annual Operational Plan, including a detailed budget and statement of revenue policy. In preparation for the financial year 2025-26, the Council has undertaken a comprehensive budgeting process involving detailed financial planning and consultation across all departments and business units. The budget reflects Council's strategic priorities and financial sustainability objectives, ensuring that resources are allocated effectively to deliver services and projects that meet the needs of our community.

Consultation and Budget Development Process

The draft budget has been developed through extensive consultation and engagement with relevant stakeholders, including budget officers, departmental managers, and functional heads to make sure that the draft budget is realistic and aligns with operational capabilities and strategic goals. A series of meetings and discussions were held to:

- Review prior year performance and current year forecasts.
- Identify cost drivers, service delivery requirements, and new initiatives.
- Assess capital project proposals and funding strategies.
- Forecasting the employee costs, including complex rostering and award structures across aged care and council operations.
- Align proposed budgets with Council's Delivery Program and Operational Plan.

Budget Assumptions

1. Inflationary Assumptions

- The Consumer Price Index (CPI) is assumed at 4.0% for general cost escalation across operating and capital budgets.
- Interest income is conservatively projected at 3.20% return on investments, reflecting current market trend and prospective rate cuts in the coming months.

2. Rates and Revenue

- Rates income has been calculated to include the allowable rate peg increase of 4.9%, as determined by the Independent Pricing and Regulatory Tribunal (IPART).
- Water and wastewater annual charges and service fees have been increased by 4%, reflecting inflationary adjustment and the ongoing costs of service delivery and infrastructure maintenance.
- Waste charges have been reviewed to ensure alignment with service delivery costs and the long-term sustainability of the waste management function. As a result:
 - The Waste Annual Charge has increased by 14%
 - The Environmental Levy has increased by 8%
 - Revenue from landfill gate fees has increased by 60% to reduce the deficit from landfill operations and bring Uralla Shire's waste service fees into alignment with those charged by Armidale Regional Council.

3. Grants and Contributions

- Recurrent government grants are assumed to remain at current levels due to not having any specific indexation data from the funding bodies.
- Capital grants are included only where formal agreements or confirmed funding commitments exist.
- Developer contributions are forecasted based on the current trend.

4. Staffing and Employment
 - Staffing costs are projected based on current structure, including:
 - 3.5% award-based increases under the Local Government (State) Award 2023 and relevant aged care awards applied to the budget.
 - Superannuation increased from 11.50% to 12%, in line with legislated increases.
 - Local Government (State) Award 2023 employees who have completed 12 months of continuous service are entitled to a \$1,000 payment this year under the Award, which has been incorporated into the 2025-26 budget.
 - Provisions for shift penalties, casual loadings, and allowances specific to aged care and 24/7 service environments.
5. Service Delivery and Operational
 - Service levels have been maintained in accordance with community expectations and Council's Delivery Program.
 - Contractual obligations for key services and programs are assumed to continue under current terms unless otherwise noted.
6. Capital Works
 - Capital projects have been prioritised based on asset condition, risk, and strategic importance in alignment with Long Term Financial Plan and Asset Management Plan.
7. Depreciation
 - Depreciation for the 2025–26 financial year has been estimated based on historical trends, with a provision for 5% increase for new capital additions during 2024–25. However, as transport assets represent the largest component of Council's asset base and are currently undergoing revaluation, there is potential for further adjustment to the depreciation expense in 2025–26. Any increase in asset values because of the revaluation may lead to a corresponding increase in annual depreciation.
8. Minor rounding adjustments in the schedule of fees and charges
 - Unless otherwise stated in this report, a 4% CPI increase has been applied to all fees and charges, subject to any regulatory limitations. Minor rounding adjustments may have resulted in slight deviations from the 4% increase in some instances.

The Budget Highlights

Operating Budget Summary

The draft budget for 2025–26 forecasts total operating revenue of \$29.0 million. Operating expenses, excluding depreciation, are projected at \$24.5 million, while depreciation is estimated at \$6.5 million. This results in an operating deficit of \$1.9 million after accounting for depreciation.

Capital Budget Overview

The capital works program for 2025–26 is estimated at \$11.33 million, reflecting Council's ongoing investment in renewing and upgrading critical infrastructure and delivering priority projects across the Shire. The program will be funded through a combination of:

- \$1.7 million in anticipated capital grants,
- \$4.1 million from restricted reserves,
- \$4.4 million from the Council's operational revenue, and
- \$1.1 million from unrestricted cash balances.

Reserve and Cash Movement

As of 31 March 2025, Council held \$24.77 million in restricted funds and \$3.27 million in unrestricted funds. It is expected that \$2.04 million of the restricted funds will be utilised between March and June 2025, in the lead-up to the new financial year. For the financial year 2025–26, a further \$4.1 million in restricted funds will be used

to support the capital works program. Additionally, \$1.1 million in unrestricted funds will be required to cover the remaining shortfall in funding for capital expenses during the financial year, with a projection for the unrestricted cash balance \$1.8 million as of 30 June 2026.

Highlights of the 2025–26 Budget

Particulars	Amounts in '000				
	Total	General	Water	Wastewater	McMaugh
Total operating revenue	29,032	20,137	1,845	1,306	5,745
Total operating expenses (excl. depreciation)	(24,497)	(16,645)	(1,681)	(610)	(5,561)
Depreciation	(6,454)	(5,062)	(646)	(512)	(233)
Operating result before capital grants	(1,919)	(1,570)	(483)	183	(49)
Capital grants	1,719	1,030	689	-	-
Capital expenses	(11,331)	(7,561)	(2,322)	(832)	(615)

Overview of Projected Cash Flow Forecasts

Particulars	Amounts in '000					
	2024-25	2024-25	ACTUALS	PROJECTION	TOTAL	
	Original Budget	Revised Budget	TO MARCH 2025	FOR REST OF THE YEAR	PROJECTION FOR 2024-25	2025-26 Budget
Cash flow from operating activities:						
Operating revenue	26,123	26,637	19,804	6,465	26,269	29,032
Operating Expenses	(21,300)	(22,267)	(16,277)	(5,719)	(21,996)	(24,497)
Cash flow from operating activities	4,824	4,369	3,527	745	4,273	4,535
Cash flow related to capital expenses:						
Grants and contributions provided for capital projects	5,450	1,809	1,059	750	1,809	1,719
Capital expenses*	(12,577)	(11,222)	(3,829)	(3,804)	(7,634)	(11,331)
Net cash flow from capital expenses	(7,127)	(9,413)	(2,770)	(3,054)	(5,824)	(9,611)
Cash flow from financing activities:						
Loan from bank	-	-	-	-	-	-
Capital expenses	(170)	(170)	(126)	(44)	(170)	(137)
Net cash flow from financing activities	(170)	(170)	(126)	(44)	(170)	(137)
Net cash flow for the year**	(2,473)	(5,214)	631	(2,353)	(1,722)	(5,214)

* The total projection of \$7.634 million represents the expected cash outflow for the 2024–25 financial year.

The original capital work budget (Annual Target) for the financial year 2024-25 was \$12.577 million. However, following the early completion of capital works during 2023-24 a net adjustment was made for \$1.355 million, and the budget was revised down to \$11.222 million through second QBRS.

As reported in the February month-end financial report, a further revision was presented to Council, reducing the capital expense estimate (Annual Target) to \$9.502 million. This adjustment reflected the deferral of \$1.720 million in projects comprising \$870,000 from the SCCF 5A grant and \$850,000 from the OLG Severe Weather grant to the next financial year given neither grant has received formal approval at this time.

As at the time of this report, the Groundwater Project currently has a further \$700,000 in capital expenditure planned for this financial year. Further progress (expenditure) is now contingent on the issuance of an emergency water access licence before the remainder of capital works can continue. The licencing process is underway but is now unlikely to be finalised in time for any significant further expenditure prior to FY end. Assuming the Groundwater funding (\$700,000) is reallocated to FY 25/26, the adjusted Capital Target for financial year end (2024-25) will be \$8.802 million.

It is now estimated that \$ 8.648 million (of the adjusted \$8.802 million Target) will be completed or contractually committed by 30 June 2025 - resulting in a shortfall of \$150,000 against the adjusted \$8.802 million annual target for the 24/25 FY.

** The projected cash deficit in the financial year 2024–25 will be funded through the utilisation of restricted reserves. The projected deficit for the financial year 2025–26 is \$5.2 million. Of this amount, \$4.1 million will be funded from restricted reserves and the remaining \$1.1 million will be covered from unrestricted cash reserves.

Key Ratios of the 2025-26 Budget

Particulars	Benchmark	Overall	General	Water	WasteWater	McMaugh
Operating Performance Ratio	≥ 0%	16%	17%	9%	53%	3%
Own Source Operating Rev. Ratio*	≥ 60%	59%	62%	98%	100%	29%
Debt Service Cover Ratio	≥ 2.0	19.87	16.71	N/A	N/A	17.53
Asset Renewals Ratio	≥ 100%	144%	133%	235%	94%	242%

* The revenue received for McMaugh Gardens from the Department of Health is classified as grant income rather than own source operating revenue. As a result, the own source operating revenue ratio for McMaugh Gardens appears lower than the benchmark. However, if this revenue were treated as own source income, the ratio would be 100%.

Financial Sustainability

The budget has been framed within the parameters of Council’s Long-Term Financial Plan (LTFP), with a focus on maintaining financial sustainability. Council has applied tight financial control in developing this budget, ensuring that service levels are maintained and that strategic asset management principles are applied.

Community Engagement

Following Council endorsement, the Draft Operational Plan and Budget 2025–2026 will be placed on public exhibition for a minimum of 28 days, in accordance with the Local Government Act 1993.

Next Steps

Following this presentation, it is recommended that Council endorse the draft budget for public exhibition. A public consultation period of at least 28 days will follow, during which submissions will be invited from the community. After the exhibition period, a further report will be presented to Council for formal adoption of the budget, incorporating any changes arising from community feedback.

URALLA SHIRE COUNCIL
CONSOLIDATED DRAFT BUDGET FOR REVENUE & EXPENSES
FOR THE FINANCIAL YEAR 2025-26

Amounts in \$000

		2023-24	2024-25	2024-25 Q2	2025-26	BUDGET	TOTAL BUDGET
	Mapping	ACTUALS	ORIGINAL BUD	REVISED BUD	BUDGET	BIDS	2025-26
Income from continuing operations							
Rates and annual charges	B2-1	8,015	8,436	8,435	8,949	-	8,949
User charges and fees	B2-2	5,485	5,842	5,392	6,732	-	6,732
Other revenues	B2-3	718	879	768	583	-	583
Grants and contributions provided for operating purposes	B2-4-O	13,834	9,968	10,622	11,767	-	11,767
Interest and investment income	B2-5	1,296	777	1,199	687	-	687
Proceed from sale of plant	B2-6	325	220	220	314	-	314
Total income from operational activities		29,674	26,123	26,637	29,032	-	29,032
Expenses from continuing operations							
Employee benefits and on-costs	B3-1-O	(12,243)	(12,913)	(13,213)	(15,568)	-	(15,568)
Materials and services including overheads	B3-2-O	(7,055)	(7,139)	(7,652)	(7,786)	(149)	(7,934)
Borrowing costs	B3-3	(283)	(129)	(129)	(86)	-	(86)
Councillor and Mayoral fees and associated expenses (Exc Corp O/H)	F1-2	(144)	(162)	(317)	(201)	-	(201)
Audit fees	F2-1	(128)	(120)	(120)	(128)	-	(128)
Other expenses	B3-5	(604)	(836)	(836)	(579)	-	(579)
Net loss/(gain) from the disposal of assets	B4-1	(2,228)	-	-	-	-	-
Total expenses from continuing operations		(22,685)	(21,300)	(22,267)	(24,349)	(149)	(24,497)
Operating result - Profit/(Loss) before capital grants and depreciation		6,989	4,824	4,369	4,684	(149)	4,535
Less: Depreciation, amortisation and impairment	B3-4	(6,510)	(6,349)	(7,348)	(6,454)	-	(6,454)
Operating result - Profit/(Loss) after depreciation		479	(1,525)	(2,978)	(1,770)	(149)	(1,919)
Add: Grants and contributions provided for capital purposes	B2-4-C	3,848	5,450	4,047	1,719	-	1,719
Overall result - Profit/(Loss) with capital grants		4,327	3,925	1,069	(51)	(149)	(200)
Capital Expenditures							
Employee benefits and on-costs	B3-1-C	(867)	(1,798)	(1,469)	(1,309)	-	(1,309)
Materials and services	B3-2-C	(7,285)	(10,779)	(9,753)	(9,707)	(314)	(10,021)
Total Capex		(8,152)	(12,577)	(11,222)	(11,016)	(314)	(11,331)

URALLA SHIRE COUNCIL
DRAFT BUDGET FOR REVENUE & EXPENSES - GENERAL FUND
FOR THE FINANCIAL YEAR 2025-26

Amounts in \$'000

		2023-24	2024-25	2024-25	2025-26	BUDGET	TOTAL BUDGET
	Mapping	ACTUALS	ORIGINAL BUD	REVISED BUD	BUDGET	BIDS	2025-26
Income from continuing operations							
Rates and annual charges	B2-1	6,340	6,670	6,669	7,106	-	7,106
User charges and fees	B2-2	3,331	3,669	3,259	4,192	-	4,192
Other revenues	B2-3	715	874	763	581	-	581
Grants and contributions provided for operating purposes	B2-4-O	9,419	5,427	5,645	7,625	-	7,625
Interest and investment income	B2-5	823	426	652	320	-	320
Proceed from sale of plant	B2-6	325	220	220	314	-	314
Total income from operational activities		20,953	17,287	17,208	20,137	-	20,137
Expenses from continuing operations							
Employee benefits and on-costs	B3-1-O	(8,286)	(8,815)	(8,785)	(10,647)	-	(10,647)
Materials and services including overheads	B3-2-O	(4,575)	(3,951)	(4,295)	(4,878)	(133)	(5,010)
Borrowing costs	B3-3	(280)	(127)	(127)	(79)	-	(79)
Councillor and Mayoral fees and associated expenses (Exc Corp O/H)	F1-2	(144)	(162)	(317)	(201)	-	(201)
Audit fees	F2-1	(128)	(120)	(120)	(128)	-	(128)
Other expenses	B3-5	(604)	(836)	(836)	(579)	-	(579)
Net loss/(gain) from the disposal of assets	B4-1	(2,118)	-	-	-	-	-
Total expenses from continuing operations		(16,134)	(14,011)	(14,480)	(16,512)	(133)	(16,645)
Operating result - Profit/(Loss) before capital grants and depreciation		4,819	3,277	2,729	3,624	(133)	3,492
Less: Depreciation, amortisation and impairment	B3-4	(5,223)	(5,047)	(6,045)	(5,062)	-	(5,062)
Operating result - Profit/(Loss) after depreciation		(404)	(1,770)	(3,317)	(1,438)	(133)	(1,570)
Add: Grants and contributions provided for capital purposes	B2-4-C	3,518	4,300	2,897	1,030	-	1,030
Overall result - Profit/(Loss) with capital grants		3,114	2,530	(419)	(408)	(133)	(540)
Capital Expenditures							
Employee benefits and on-costs	B3-1-C	(824)	(1,708)	(1,379)	(938)	-	(938)
Materials and services	B3-2-C	(6,929)	(8,611)	(7,468)	(6,352)	(271)	(6,623)
Total Capex		(7,753)	(10,319)	(8,847)	(7,290)	(271)	(7,561)

URALLA SHIRE COUNCIL
DRAFT BUDGET FOR REVENUE & EXPENSES - WATER FUND
FOR THE FINANCIAL YEAR 2025-26

Amounts in \$000

		2023-24	2024-25	2024-25	2025-26	BUDGET	TOTAL BUDGET
	Mapping	ACTUALS	ORIGINAL BUD	REVISED BUD	BUDGET	BIDS	2025-26
Income from continuing operations							
Rates and annual charges	B2-1	643	675	675	707	-	707
User charges and fees	B2-2	937	1,007	1,007	981	-	981
Other revenues	B2-3	0	-	-	-	-	-
Grants and contributions provided for operating purposes	B2-4-O	258	824	824	37	-	37
Interest and investment income	B2-5	168	136	206	119	-	119
Proceed from sale of plant	B2-6	-	-	-	-	-	-
Total income from operational activities		2,005	2,643	2,713	1,845	-	1,845
Expenses from continuing operations							
Employee benefits and on-costs	B3-1-O	(417)	(396)	(529)	(655)	-	(655)
Materials and services including overheads	B3-2-O	(774)	(1,838)	(1,838)	(1,026)	-	(1,026)
Borrowing costs	B3-3	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	F1-2	-	-	-	-	-	-
Audit fees	F2-1	-	-	-	-	-	-
Other expenses	B3-5	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	B4-1	(19)	-	-	-	-	-
Total expenses from continuing operations		(1,210)	(2,234)	(2,367)	(1,681)	-	(1,681)
Operating result - Profit/(Loss) before capital grants and depreciation		795	409	345	164	-	164
Less: Depreciation, amortisation and impairment	B3-4	(604)	(622)	(622)	(646)	-	(646)
Operating result - Profit/(Loss) after depreciation		191	(214)	(277)	(483)	-	(483)
Add: Grants and contributions provided for capital purposes	B2-4-C	330	1,150	1,150	689	-	689
Overall result - Profit/(Loss) with capital grants		521	936	873	206	-	206
Capital Expenditures							
Employee benefits and on-costs	B3-1-C	(42)	(82)	(82)	(323)	-	(323)
Materials and services	B3-2-C	(329)	(1,456)	(1,456)	(1,999)	-	(1,999)
Total Capex		(371)	(1,538)	(1,538)	(2,322)	-	(2,322)

URALLA SHIRE COUNCIL
DRAFT BUDGET FOR REVENUE & EXPENSES - WASTE WATER FUND
FOR THE FINANCIAL YEAR 2025-26

Amounts in \$000

		2023-24	2024-25	2024-25	2025-26	BUDGET	TOTAL BUDGET
	Mapping	ACTUALS	ORIGINAL BUD	REVISED BUD	BUDGET	BIDS	2025-26
Income from continuing operations							
Rates and annual charges	B2-1	1,032	1,091	1,091	1,136	-	1,136
User charges and fees	B2-2	74	57	57	82	-	82
Other revenues	B2-3	-	-	-	-	-	-
Grants and contributions provided for operating purposes	B2-4-O	-	-	-	-	-	-
Interest and investment income	B2-5	125	84	129	88	-	88
Proceed from sale of plant	B2-6	-	-	-	-	-	-
Total income from operational activities		1,231	1,232	1,277	1,306	-	1,306
Expenses from continuing operations							
Employee benefits and on-costs	B3-1-O	(209)	(340)	(340)	(133)	-	(133)
Materials and services including overheads	B3-2-O	(492)	(324)	(324)	(478)	-	(478)
Borrowing costs	B3-3	-	-	-	-	-	-
Councillor and Mayoral fees and associated expenses	F1-2	-	-	-	-	-	-
Audit fees	F2-1	-	-	-	-	-	-
Other expenses	B3-5	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	B4-1	(36)	-	-	-	-	-
Total expenses from continuing operations		(737)	(664)	(664)	(610)	-	(610)
Operating result - Profit/(Loss) before capital grants and depreciation		495	568	613	696	-	696
Less: Depreciation, amortisation and impairment	B3-4	(466)	(460)	(460)	(512)	-	(512)
Operating result - Profit/(Loss) after depreciation		29	108	152	183	-	183
Add: Grants and contributions provided for capital purposes	B2-4-C	-	-	-	-	-	-
Overall result - Profit/(Loss) with capital grants		29	108	152	183	-	183
Capital Expenditures							
Employee benefits and on-costs	B3-1-C	(1)	-	-	(36)	-	(36)
Materials and services	B3-2-C	(3)	(520)	(520)	(796)	-	(796)
Total Capex		(4)	(520)	(520)	(832)	-	(832)

URALLA SHIRE COUNCIL
DRAFT BUDGET FOR REVENUE & EXPENSES - MCMAUGH FUND
FOR THE FINANCIAL YEAR 2025-26

Amounts in \$000

		2023-24	2024-25	2024-25	2025-26	BUDGET	TOTAL BUDGET
	Mapping	ACTUALS	ORIGINAL BUD	REVISED BUD	BUDGET	BIDS	2025-26
Income from continuing operations							
Rates and annual charges	B2-1	-	-	-	-	-	-
User charges and fees	B2-2	1,143	1,109	1,069	1,476	-	1,476
Other revenues	B2-3	2	5	5	2	-	2
Grants and contributions provided for operating purposes	B2-4-O	4,158	3,717	4,153	4,105	-	4,105
Interest and investment income	B2-5	181	131	212	161	-	161
Proceed from sale of plant	B2-6	-	-	-	-	-	-
Total income from operational activities		5,484	4,961	5,439	5,745	-	5,745
Expenses from continuing operations							
Employee benefits and on-costs	B3-1-O	(3,330)	(3,363)	(3,558)	(4,133)	-	(4,133)
Materials and services including overheads	B3-2-O	(1,214)	(1,025)	(1,195)	(1,404)	(16)	(1,420)
Borrowing costs	B3-3	(3)	(3)	(3)	(8)	-	(8)
Councillor and Mayoral fees and associated expenses	F1-2	-	-	-	-	-	-
Audit fees	F2-1	-	-	-	-	-	-
Other expenses	B3-5	-	-	-	-	-	-
Net loss/(gain) from the disposal of assets	B4-1	(56)	-	-	-	-	-
Total expenses from continuing operations		(4,603)	(4,391)	(4,756)	(5,545)	(16)	(5,561)
Operating result - Profit/(Loss) before capital grants and depreciation		881	570	683	200	(16)	184
Less: Depreciation, amortisation and impairment	B3-4	(218)	(220)	(220)	(233)	-	(233)
Operating result - Profit/(Loss) after depreciation		662	351	463	(33)	(16)	(49)
Add: Grants and contributions provided for capital purposes	B2-4-C	-	-	-	-	-	-
Overall result - Profit/(Loss) with capital grants		662	351	463	(33)	(16)	(49)
Capital Expenditures							
Employee benefits and on-costs	B3-1-C	-	(8)	(8)	(11)	-	(11)
Materials and services	B3-2-C	(24)	(193)	(310)	(560)	(43)	(603)
Total Capex		(24)	(200)	(317)	(572)	(43)	(615)

URALLA SHIRE COUNCIL
CONSOLIDATED CASH FLOW PROJECTION
FOR REST OF THE FINANCIAL YEAR 2024-25 & 2025-26

Amounts in '000

Particulars	2024-25 Q2 REVISED BUDGET	ACTUALS TO MARCH 2025	*PROJECTION FOR REST OF THE YEAR	TOTAL PROJECTION FOR 2024-25	PROJECTION FOR 2025-26
Cash flow from operating activities					
Rates and annual charges	8,435	8,433	-	8,433	8,949
User charges and fees	5,594	3,819	1,570	5,389	6,732
Other revenues	817	631	123	754	583
Grants and contributions provided for operating purposes	10,372	5,424	4,599	10,023	11,767
Interest and investment income	1,199	1,219	173	1,392	687
Proceed from sale of plant	220	277	-	277	314
Cash inflow from operations	26,637	19,804	6,465	26,269	29,032
Expenses for continuing operations					
Employee benefits and on-costs - Opex	(13,207)	(9,974)	(3,233)	(13,207)	(15,568)
Materials and services - Opex	(7,617)	(5,623)	(1,994)	(7,617)	(7,934)
Borrowing costs	(129)	(58)	(28)	(86)	(86)
Councillor and Mayoral fees and associated expenses (Exc. O/H)	(317)	(131)	(186)	(317)	(201)
Audit fees	(161)	(34)	(127)	(161)	(128)
Other expenses	(836)	(457)	(152)	(609)	(579)
Cash outflow for operations	(22,267)	(16,277)	(5,719)	(21,997)	(24,497)
Cash flow from operating activities	4,370	3,527	745	4,272	4,535
Cash flow from investment activities					
Grants and contributions provided for capital purposes	4,047	1,059	750	1,809	1,719
Capex - Employee benefits and on-costs	(1,469)	(786)	(478)	(1,264)	(1,309)
Capex - Materials and services	(9,753)	(3,044)	(3,326)	(6,370)	(10,021)
Cash flow from investment activities (capital)	(7,175)	(2,770)	-3,054	-5,824	(9,611)
Cash flow from financing activities					
Loan from bank	-	-	-	-	-
Less: Loan repayment	(170)	(126)	(44)	(170)	(137)
Cash flow from financing activities	(170)	(126)	(44)	(170)	(137)
Net cash flow for the peirod	(2,975)	631	(2,353)	(1,723)	(5,214)
Closing balance of total cash and investments		28,044	25,691	25,691	20,477
Restricted cash		24,773	22,731	22,731	18,649
Unrestricted cash		3,271	2,959	2,959	1,828

*The projection for the remainder of the financial year 2024–25 was estimated based on analysis of current trends and discussions with budget officers.

URALLA SHIRE COUNCIL
PROJECTED CASH FLOW BY EACH FUND
FOR THE FINANCIAL YEAR 2025-26

	Amounts in '000				
Particulars of Cash Movement	General	Water	WasteWater	McMaugh	Total
Cash Flows from Operating Activities					
Receipts:					
Rates and annual charges	7,106	707	1,136	-	8,949
User charges and fees	4,192	981	82	1,476	6,732
Other revenue	581	-	-	2	583
Grants and contributions provided for operating purposes	7,625	37	-	4,105	11,767
Grants and contributions provided for capital purposes	1,030	689	-	-	1,719
Interest and investment income	320	119	88	161	687
Proceed from sale of plant	314	-	-	-	314
Payments:					
Employee benefits and on-costs	(10,647)	(655)	(133)	(4,133)	(15,568)
Materials and services	(5,010)	(1,026)	(478)	(1,420)	(7,934)
Borrowing costs	(79)	-	-	(8)	(86)
Councillor and Mayoral fees and associated expenses (Exc Corp O/H)	(201)	-	-	-	(201)
Audit fees	(128)	-	-	-	(128)
Other expenses	(579)	-	-	-	(579)
Net Cash provided (or used in) Operating Activities	4,522	853	696	184	6,254
Cash Flows from Investing Activities					
Net change in investments - McM Bonds	(819)	-	-	-	(819)
Investment in Infrastructure, Property, Plant & Equipment*	(7,561)	(2,322)	(832)	(615)	(11,331)
Net Cash provided (or used in) Investing Activities	(8,380)	(2,322)	(832)	(615)	(12,150)
Cash Flows from Financing Activities					
Net receipts from McM Bonds	819	-	-	-	819
Payment of loans or borrowings	(135)	-	-	(2)	(137)
Net Cash provided (or used in) Financing Activities	684	-	-	(2)	682
Net Increase/(Decrease) in Cash & Cash Equivalents during the year	(3,175)	(1,470)	(136)	(433)	(5,214)
Movement of restricted and unrestricted cash					
Opening balance of cash and investment (1-Jul-2025)	14,540	3,138	2,713	5,300	25,691
Closing balance of cash and investments	11,069	1,743	2,064	5,600	20,477
Closing balance of restricted cash	9,241	1,743	2,064	5,600	18,649
Closing balance of unrestricted cash (30-Jun-2026)	1,828	-	-	-	1,828

URALLA SHIRE COUNCIL
MOVEMENTS OF RESTRICTIONS
PROJECTED FOR THE REST OF 2024-25 & 2025-26

Particulars	Balance as at 1-Apr-2025	Projected Changes (April-June)	Projected Balance as at 30-Jun-2025	Projected Movements 2025-26	Projected Balance as at 30-Jun-2026
External restrictions:					
Unexpended Loans - Industrial Land	486,937	-	486,937	-	486,937
Trust funds	31,296	-	31,296	-	31,296
McMaugh Fund - Bonds	5,300,000	-	5,300,000	300,000	5,600,000
Developer Contributions - General (Section 94)	1,341,192	-	1,341,192	107,295	1,448,488
TCT funding delivery shortfall	1,713,574	-	1,713,574	-	1,713,574
TCS CHSP funding delivery shortfall	775,645	-	775,645	-	775,645
Water Fund	3,138,096	-	3,138,096	(1,394,613)	1,743,483
Sewer Fund	2,712,937	-	2,712,937	(648,548)	2,064,389
Stormwater Drainage	322,514	(168,000)	154,514	-	154,514
Conservation and Ecological Restoration of Racecourse Lagoon	44,699	-	44,699	-	44,699
AGRN 1030 and AGRN 1034	1,000,000	(150,000)	850,000	(639,098)	210,902
Stronger Communities Fund - SCCF5A0002	638,535	-	638,535	(446,975)	191,561
Strong Start Planning Cadetship Program	25,000	-	25,000	-	25,000
Regional Leak Reduction Programm	16,049	(16,049)	-	-	-
Bushfire Local Economic Recovery - Courthouse Refurbishment	22,752	(22,752)	-	-	-
Planning Portal integration to Authority and CM10	61,970	-	61,970	(61,970)	-
Fixing Local Roads Round (FLR) 3	124,234	(124,234)	-	-	-
Regional and Local Roads Repair Program (RLRRP)	624,400	-	624,400	(374,640)	249,760
Block Grants	629,089	(629,089)	-	-	-
Supplementary	76,000	(76,000)	-	-	-
Traffic Facilities	2,373	(2,373)	-	-	-
RERRF Funding	1,995,923	(550,000)	1,445,923	(867,554)	578,369
LRCI3	10,566	(10,566)	-	-	-
LRCI4	497,122	-	497,122	(100,000)	397,122
Road Safty	4,037	(4,037)	-	-	-
Community Events Program Funding	10,574	(10,574)	-	-	-
Internal Restrictions:					
Strategic development	19,736	(19,736)	-	-	-
Donations for TCT Routematch License	17,406	-	17,406	-	17,406
Plant Fund	-	500,000	500,000	-	500,000
FAGS received in advance	756,863	(756,863)	-	-	-
Employee leave entitlement	1,070,904	-	1,070,904	42,836	1,113,740
Tip remediation costs	1,265,000	-	1,265,000	-	1,265,000
Bundarra Rural Transaction Account Centre	27,758	-	27,758	1,110	28,868
Waste Management Consultancy	8,366	-	8,366	-	8,366
Total	24,771,547	(2,040,273)	22,731,274	(4,082,156)	18,649,119