yass valley council

the country the people

Extraordinary Meeting of Council

Monday 11 May 2026
4:00 PM
Council Chambers
209 Comur Street

ATTACHMENTS TO REPORTS

Extraordinary Meeting of Council

Attachments to Reports

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Draft Property Strategy 2026/27

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Introduction

The Yass Valley occupies a strategic position on the fringe of Australia's capital, offering a unique opportunity for sustained economic development. While the region has long been a preferred lifestyle destination for those seeking a rural alternative, it is now at a critical turning point. Driven by intensifying growth pressures and the expansion of the greater Canberra area. Yass Valley is set to enter a period of significant growth.

Accommodating this growth will give rise to a number of issues, not least of which will be the need for Yass Valley Council (YVC) to generate revenues over and above rates and government grants in order to meet the needs and wants of a growing community. One major investment decision has already been made with the development of new civic facilities and community library on the former Crago Mill site in Yass, resulting in a significant debt to be paid down over the next 17 years.

A well-managed property portfolio can allow Council to make strategic decisions that assist in achieving broader economic and social outcomes. There is a growing recognition that planning instruments alone are generally insufficient to deliver certain sustainable development outcomes. These outcomes are generally focussed on community expectations or setting a desired long term character outcome.

For example, various Government agencies now find it necessary to develop their own "essential worker housing" as a response to shortages of suitable accommodation in the private market. Local authorities often therefore find that unless they are willing to intervene directly in the property market, some outcomes simply cannot be ensured.

Previous reports to Council (25 November 2020 and 28 November 2024) identified a number of properties owned by Council that had no operational purpose, with recommendations for their redeployment or disposal. The Property Strategy builds upon those reports but takes a more holistic assessment of how these and other properties can be managed in a strategic way to deliver triple objectives:

- the retirement of debt incurred by the General Fund for the Crago Mill project;
- the establishment of a sustainable own-source revenue stream not reliant on rates or grants; and
- the accumulation of assets with significant future growth "upside" to provide a sound financial base that Council can use to address future financial challenges.

There are both financial and political constraints that limit the extent to which local authorities can or should intervene in the market, and a balanced response to these challenges is one that combines better planning with direct participation through ownership of key strategic properties. Local government has always had well-understood functions that needed property in order to deliver the right outcomes – roads, community facilities, parks and reserves, etc.

In contemporary times, however, local government is expected to achieve much more – to provide for the well-being of the local community in social, economic, environmental and cultural terms and to anticipate and manage new challenges from growth and urbanisation. Carefully targeted property strategies can contribute to the delivery of responses to these challenges, such as achieving high quality urban design, a successful town centre and economic growth.

However, public ownership of property inevitably involves competing with private landowners and users, many of whom may be residents and ratepayers of the district. It is therefore important that there be a well-understood set of principles to define the Council's involvement in the property market and to ensure that its regulatory and property ownership functions are clearly delineated. While existing legislation and regulations are in place to ensure this, it is incumbent on Council to articulate clearly how and where it sees a legitimate role in that market.

Furthermore, because it deals in public money and resources, Council must ensure that its property decisions are transparent and accountable to the maximum extent consistent with achieving the best financial outcomes, are an efficient use of public money and assets, and are aligned with its endorsed strategies and policies.

The YVC Property Strategy is the instrument by which Council sets out the policies and principles that will guide its future dealings in property.

The objectives of the Property Strategy are:

- to articulate the guiding philosophy of Council in considering decisions about the acquisition, management and disposal of property assets;
- to define the strategic framework within which specific property-related decisions are to be made;
- to identify the property-related objectives of Council, as a basis for determining the need for and priority accorded to individual transactions;
- to define the management and decision-making framework governing specific property decisions; and
- to set out an ongoing plan of action for the efficient implementation of the Strategy.

Council owns diverse properties such as parks and other reserves, utilities, heritage properties, libraries, halls, swimming pools, premises for community groups, former waste landfill sites, land acquired for but surplus to the needs of future projects, and a small number of urban development sites.

The Strategy acknowledges that Council's land holdings are fluid and based on strategic property acquisitions, rather than outright numbers. Over time, the portfolio of properties owned by Council will inevitably change to meet evolving circumstances. It is therefore important that Council has appropriate means for recording its properties, their nature and purpose, and measures for determining the basis for future decisions regarding their ownership and use.

The Property Strategy brings together the range of property-related Council policies and is intended to be the framework to provide direction to future property investment decisions of Council. It will be reviewed regularly and amended to reflect the changing nature of specific policies and objectives over time.

STRATEGIC
POLICY
FRAMEWORK
1914.
SOLD
1918.
KIM NELSON
EXHIBITION
GALLERY
TYGER

Statutory Context

Council operates under the provisions of the **Local Government Act 1993** (the Act). The Act gives Council the general power to purchase property for any of its permitted functions and to dispose of it as necessary or appropriate to enhance its financial sustainability or the delivery of its functions.

Sections 25 - 34 of the Act prescribe that all public land must be classified as either “community” or “operational” land and describes the statutory requirements associated with classification and reclassification. The classification of land may be established either by the provisions of the Local Environmental Plan or by a resolution of Council. However land classified as “operational” may be sold and if Council wishes to dispose of “community” land it must first have the land reclassified in accordance with the above provisions.

Strategic Plan

Section 402 of the Act requires Council to have a **Community Strategic Plan (CSP)** that identifies the main priorities and aspirations for the future of the local government area covering a period of at least 10 years.

Section 404 of the Act requires Council to have a program (called its **delivery program**) detailing the principal activities to be undertaken by the council to perform its functions (including implementing the strategies set out in the CSP).

The Yass Valley Community Strategic Plan 2042 (CSP) (2025 Revision) is the overarching strategic document that guides Council decision-making and represents Council's "contract" with its community. Among the strategic goals set out in the CSP under the theme "Our Civic Leadership" is the strategic objectives:

Council is an effective, responsible, and innovative organisation.

Part of the Delivery Program sitting under the Strategic Plan lists as a program action:

CL.1.5: Council Financial Sustainability Improvement Strategy to ensure improvement in the short and long term.

The implementation of this objective sits within the **Financial Sustainability Roadmap 2025-2029 (FSR)** which lists the following FSR Objectives:

i) Providing the right level of services efficiently.
ii) Positive operating position in the short and long term.
iii) Investing in assets responsibly now and into the future.
iv) Managing and reducing level of debt.
v) Build in agility to respond to unplanned events.
vi) Achieve and/or exceed minimum benchmarks set by NSW Office of Local Government.

The Property Strategy is a practical and comprehensive response to objectives (ii) to (v) inclusive, and demonstrates Council's commitment to successfully delivering on those objectives well beyond the 2025-2029 timeframe of the FSR.

STRATEGIC
POLICY
OBJECTIVES

General Principles

Council is committed to facilitating the economic, social and cultural well-being of its residents through active partnerships with other public and private sector entities. In pursuit of that policy, Council will:

- act as necessary to acquire, develop and/or facilitate the development by others of property for social and community facilities within the relevant policies governing provision of such facilities;
- acquire and manage property for the provision of adequate and high-quality public open spaces to meet the environmental and recreational needs of its residents;
- implement policies and actions to facilitate sustainable development within the Yass Valley Local Government Area (LGA), including measures to address the need for greater diversity in housing choices;
- acquire property proactively as required to ensure that physical and social infrastructure is developed in step with the population growth of the Yass Valley LGA;
- consider making suitable Council-owned land available (at market value) to support local and emerging industry; and
- pursue a prudent policy of property ownership and management so as to minimise its costs and risks whilst generating low-risk investment wealth and income for the benefit of the current and future residents of the Yass Valley LGA.

General Principles

Actions Required

Council recognises the need to identify and implement such measures as may be necessary to establish a clearly understood framework within which all decisions about the acquisition and management of property can be made.

Essential elements of this process will include:

i. a comprehensive and accurate inventory of Council-owned property assets;

ii. adoption and ongoing review of policies governing the Acquisition and Disposal of Property, Property Investment and the use of income generated from Council property;

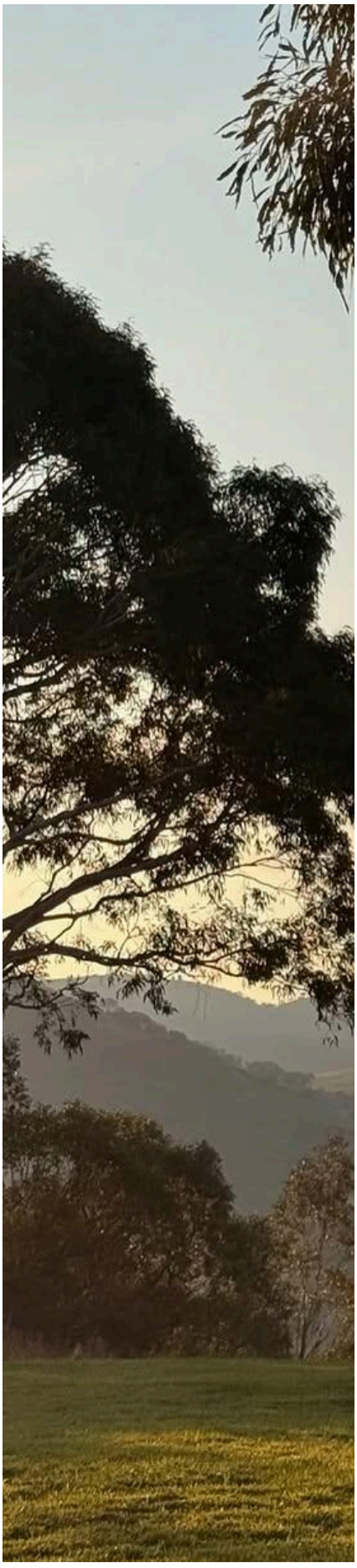
iii. Ensuring that efficient management structures and delegations of authority are put in place to maximise efficiency and streamline property acquisition, management and disposal;

iv. Adoption of a clearly defined set of processes to be followed for disposal of property assets;

v. Implementation of policies to evaluate non-ownership mechanisms such as:

- leasing property where Council ownership is not essential to service delivery and there is no identified investment objective associated with ownership; or

- entering into joint ventures with other agencies or the private sector for the provision of facilities to meet Council's service delivery objectives.



Economic Development

Council is committed to supporting and fostering local economic development, including as a key objective to facilitate opportunities for local residents to be able to earn their living locally to the maximum practicable extent.

Generating the right type of economic development is essential to support the economies of the local communities.

Council is developing an Economic Development Strategy (EDS) to consider how Council can best contribute to this objective. Within the framework of the EDS, Council will consider whether there is a role for Council-owned property in achieving this.

Public Open Space

Yass Valley Council owns and manages a variety of local pocket parks and reserves which are surplus to community needs, some of which classified as Operational or zoned in a way which may be applicable for alternate development purposes. A challenge for Council is to evaluate the level of need for local public open space against the potential development outcomes.

Actions required

Council will:

- where appropriate, explore potential opportunities to rationalise Council-owned public open space and prioritise the use of Crown land for public reserves; and

- identify those areas where future flexibility of use might be appropriate and ensure that any such acquisitions are arranged so as to maximise such flexibility.

Social and Community Facilities

Council owns properties for social and community purposes that include halls, recreation centres, libraries, etc. Whilst the successful delivery of these services does not always require Council ownership of the assets, there are some aspects of service delivery for which only a public body such as the Council is able or willing to provide the necessary infrastructure.

It will remain a core objective of the Council to ensure the provision of adequate and appropriate facilities for the delivery of an optimum level and range of social and community services for the needs of its residents both in the present and for the future. However, Council recognises the need to identify the most appropriate and cost-effective means of achieving this goal.

Actions Required

Wherever possible, properties held for community purposes will be managed in such a way as to facilitate multiple uses. Council will take steps to evaluate the most cost-effective means of providing infrastructure to local groups and organisations to support the delivery of community development programmes within the LGA. This evaluation will cover issues such as:

- the need to acquire property in strategic locations or areas of strong projected growth;
- the relative merits of ownership versus leasing of buildings that accommodate such facilities;
- ensuring wherever practicable that community facilities are available to multiple users; and
- protocols for cost-recovery through shared use of facilities.

Council will also seek opportunities to achieve cost savings by co-locating social and community services with those of other Government and non-Government agencies.

Urban Development

While urban development of the Yass township is largely being delivered successfully by the private sector, a significant gap in the market exists in terms of diversity of housing choices. Specifically, despite the availability of land zoned for medium density residential development, there is little activity in that market sector.

To reach its potential and provide diversity of housing options, Council may actively seek to incentivise medium density housing on appropriately zoned Council-owned land through mechanisms such as deferred settlement terms and similar strategies.

Although there is evidence that the private market is currently meeting demand for larger family homes, Council may seek to identify any alternative housing typologies that might successfully be adopted for placement on Council-owned land and consider initiatives to address these.

Council will also undertake a review of relevant planning controls to identify any impediments to delivering a diverse range of housing.

Council will selectively acquire or retain such interests in property as may be required to achieve its urban development priorities.

This will include property to support the development of the necessary service, social and community infrastructure and property seen as strategically vital to achievement of urban consolidation, good urban design and/or integration of transport infrastructure and land use outcomes. Council will also continue to explore the creation of effective partnerships to achieve these objectives.

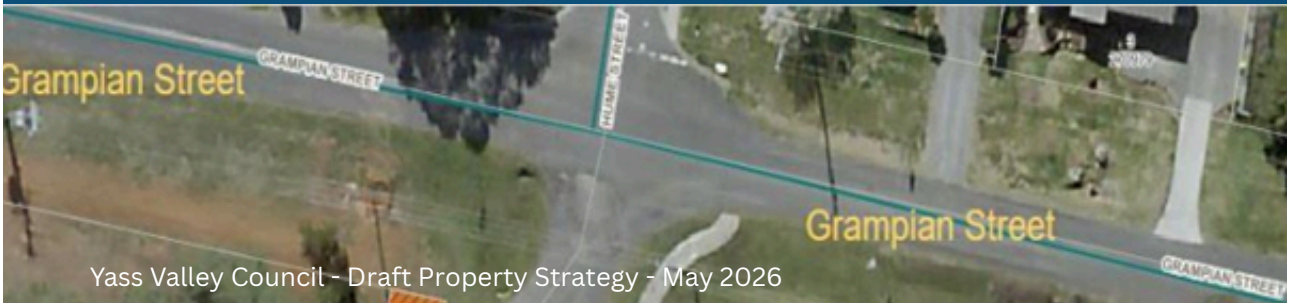
Objectives underpinning such acquisitions will be defined in each case in terms of:

i. contribution to the longer-term financial sustainability of the Council;

ii. the ability to control the pace, scale and style of development on Council-owned land; and

iii. economic, social and environmental benefits to the Yass Valley LGA that might be obtained through a medium-term strategy of holding Council-owned property as an appreciating investment.

Formulation of these objectives will need to manage potential conflicts of interest arising from the multiple planning, regulatory and ownership roles of the Council, and the need for equity and transparency in all matters involving the Council.



Urban Development

Actions Required

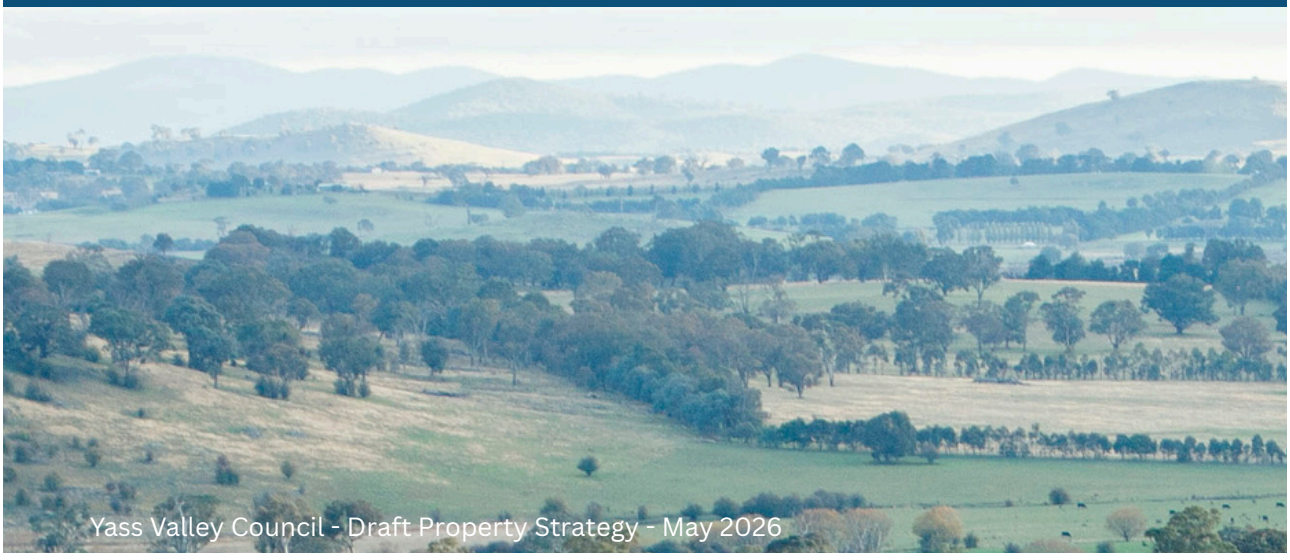
Specific urban development initiatives which may be undertaken by Yass Valley Council include:

- Identifying ways in which other urban land owned by Council can contribute to balanced urban development including but not limited to diversity in housing choices and integrated residential/commercial development models in Yass town centre;
- Explore potential development opportunities, which may include partnering with the private sector, of its major urban land parcels (in accordance with the NSW Public Private Partnership Policy and Guidelines);
- Identification of areas within Yass Valley that might be suitable for future intensification; and
- The selective acquisition and development of suitably located properties in future urban areas to facilitate and control high quality urban development outcomes.

Rural Townships

Preservation of the unique lifestyle characteristics of the rural villages within the Yass Valley LGA will remain as a guiding principle of the Property Strategy.

Yass Valley Council owns a small portfolio of properties in Wee Jasper, Bowning and Gundaroo, and will actively seek ways to utilise these and potential future property assets to facilitate development where this has the support of the local community, or to further the objective of retaining the village lifestyle for residents.



Investment Property

Harnessing the Benefits of Growth

The Yass Valley LGA is ideally positioned to enjoy sustained economic and population growth in the coming decades. However, to be proactive in managing the challenges of growth, Council will need to invest heavily in terms of human and financial resources. Whilst over time the growth in population will generate increased revenues through rates, these revenues lag behind the forward planning phase, while those increased revenues are needed to provide the services demanded by the expanded community.

In order to avoid imposing on the present community the cost of providing for the needs of the future community, Council will explore options, including selectively acquiring property with the specific purpose of utilising its increasing value to finance the costs associated with growth.

Actions Required

As it develops a financial surplus during the Growth phase of the Property Strategy, YVC may selectively acquire property with the specific purpose of utilising its growth in value to finance the increased demands generated by the management of growth and provide a foundation for future financial sustainability. Where practicable, such acquisitions will also serve a strategic purpose in terms of urban design or economic development considerations. Council may also seek to increase, over time, its portfolio of income-producing properties to supplement its income from rates.

The Property Investment Policy and the Property Acquisition and Disposal Procedures Manual provide the framework to guide future decisions about the expenditure and reinvestment of income generated from investment properties.

IMPLEMENTATION

Overview

The Property Strategy can be conceived as comprising four distinct phases, broadly described as follows:

Establishment

The adoption of the Strategy and associated financial, governance and resourcing requirements funded by the sale of a small number of land parcels that are already available for disposal or are capable of being made so with minimal cost and time implications, to generate working capital for the program.

This phase has a limited duration – little more than financial year (FY) 2026-27 - and is expected to realise net returns of $1.2 - $1.5 million which will provide a dedicated funding stream for more complex disposal or development projects to follow.

Consolidation

A program of taking numerous surplus properties to sale through a combination of land development and outright sale after any necessary reclassification and/or rezoning processes have been completed. Development and disposal costs will be self-funded by the program by recycling the proceeds of disposals into new projects.

A business case for each property will examine how Council can best maximise returns taking a risk-weighted approach to disposal. This phase will last four to five years and is estimated to generate net cumulative returns of $10 - $12 million after providing a substantial contribution to servicing Council's debt. These funds provide the financial foundation for the Growth phase.

Growth

The growth phase of the program focuses on investment in targeted opportunities for income generation. The funds accumulated in the Growth phase will be applied to a combination of servicing Council debt and investment in new properties with income generation or capital growth prospects.

Depending on the competitive pressures in the residential development market and the broader economic environment, this phase will extend over ten to twelve years and leave Council well positioned to make future investments after having successfully retired its General Fund debt.

Investment

At this stage Council should be debt-free relating to the Crago Mill precinct development with a substantial portfolio of investment assets including land previously acquired in identified growth areas or corridors. Using a prudent approach to asset development and recycling, this portfolio will generate revenues to support investment in community facilities and infrastructure as well as being a self-funding foundation of financial sustainability.

Policies and Procedures

The Property Strategy will be implemented in accordance with a suite of current and modified policies and procedures, guided by business plans and overseen by the elected Council. Operating within statutory and regulatory guidelines, the program will be integrated with the following in particular:

Property Acquisition and Disposal Policy

An updated version of this Policy reflects the intent of the Property Strategy and recognises the introduction of the Property Investment Policy and modified procedures for obtaining Council approval for transactions within the program.

The Policy should be reviewed and refined every two years to ensure that it remains fit for purpose.

Property Investment Policy

The Property Investment Policy, introduced as an integral part of the Property Strategy implementation, recognises the opportunity cost represented by land value when consideration is given to the best utilisation of Council-owned land.

Recognition that all property assets represent a potential investment in financial sustainability is a critical element of the Property Strategy delivery.

Property Acquisition and Disposal Procedures Manual

During the first two phases of the Property Strategy, Council will be involved in managing multiple transactions and development proposals. The Property Acquisition and Disposal Procedures Manual provides a means of codifying the various steps to be taken in analysing the business case associated with each proposal, addressing statutory compliance and seeking the approval of the elected body to proceed with a chosen path for value realisation.

Related Policies

Council operates in accordance with a range of policies and strategies that inform its decisions. The Property Strategy is intended to intersect and support these. All such policies and strategies, including the Property Strategy, are subject to periodic review to ensure that they remain consistent and fit for purpose. **Appendix C** lists some of the documents most relevant to the operation of the Property Strategy.

Stakeholder Engagement

The successful implementation of the Property Strategy requires a “social licence” from the community at large as well as specific stakeholders including the Yass Valley Business Chamber, private developers and various local community groups, consistent with Council’s statutory obligations (for example, under its Community Engagement Strategy).

Prior Decisions of Council

The Property Strategy builds on prior decisions of Council in November 2020 and November 2024. In cases where these decisions are inconsistent with the intent of the Strategy and the amended policy framework, the Strategy seeks to update aspects of these decisions as listed in **Appendix B.**

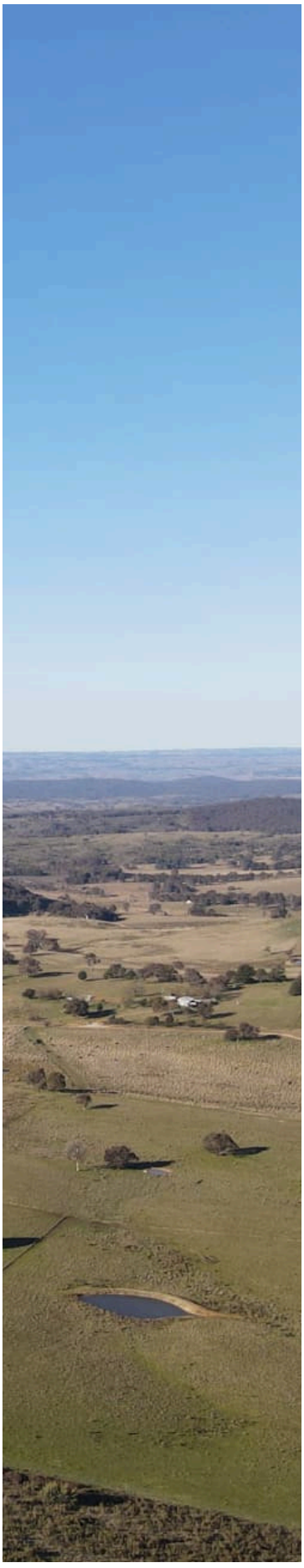
Land Classification and Rezoning

As noted elsewhere, Council may only dispose of property if it is classified as Operational Land and deemed surplus to operational and community requirements.

In order to give effect to the objectives of the Property Strategy, certain land parcels previously classified as Community Land are to be reclassified (subject to the normal regulatory procedures for doing so, including community consultation). A separate report will be presented to Council seeking approval to initiate the process in relation to any properties in **Appendix A** currently classified as “Community” land.

The Local Government Act (Section 31) provides that the default classification for all newly acquired land is Community unless Council resolves otherwise. As part of the Property Acquisition and Disposal Policy, all future Council resolutions for the purchase of investment land should include a specific resolution that the land be classified as Operational, regardless of the intended use of the land in the immediate term.

In the majority of cases, property earmarked for development and/or disposal as part of the Property Strategy already has the appropriate zoning under the Yass Valley Local Environment Plan (LEP). Where necessary, rezonings will be initiated to enable maximisation of financial outcomes from property determined to have no ongoing operational or community value.



FINANCIAL
IMPLICATIONS

Financial Implications

Projected financial outcomes from the Property Strategy are necessarily speculative in many respects. In relation to low density residential development (that is, detached housing on lots greater than 700 square metres) Council will be operating in a highly competitive market in which returns will necessarily respond to factors outside its control.

Similarly, in considering strategies to incentivise medium density rather than low density housing or exploring options for developments targeting the over 55s market, as there is no established "market" in Yass for these typologies there is little reliable contemporary evidence of comparable sale values.

Yass Valley Council - Draft Property Strategy - May 2026

GOVERNANCE AND MANAGEMENT

Managing Conflicts of Interest

The involvement of local authorities in property ownership and/or development for commercial (as opposed to community or social) reasons raises a number of issues regarding public perception, conflicts of interest, and the relationship with the community. These include:

- actual or perceived conflicts between Council's community and commercial priorities;
- potential conflicts between political or social priorities of the local authority and its commercial activities;
- conflict between the need for commercial confidentiality to achieve better returns and the responsibility for transparency and accountability to the residents and ratepayers;
- the appropriateness of any public authority undertaking commercial activities which may have traditionally been the realm of the private sector;
- the management of financial risk when public or community assets are involved;
- dealing with decisions necessarily required as a consequence of a local authority being involved in commercial activities in (real or perceived) conflict with its constituents;
- local government decision making processes, which revolve around consultation and engagement, and are not always conducive to making investment decisions, particularly where there may be a need to pursue parallel strategies and make a final, rapid and commercially confidential decision.

Such issues may give rise to alternative governance structures for managing the Council's property investment and/or development activities. The best means of doing so is a matter to be determined on a case-by-case basis with a robust Probity Plan.

Management of Investment Assets

Council has established a Commercial Property Development Internally Restricted Reserve (Resolution 432 18 December 2025) to provide for a clear separation of the costs and revenues associated with the Property Strategy from normal operational assets and revenues of Council. As a means to assist measures towards future augmentation of the investment portfolio, the structure for holding and reinvesting revenues and capital returns will be kept under review.

Reporting and Review

It is intended that quarterly progress reports be prepared and presented to Council in conjunction with the normal Quarterly Budget Review process. These reports with provide updated guidance on current and projected cashflows and capital returns associated with the Property Strategy.

The Property Strategy will be formally reviewed annually, with updates presented for Council endorsement in conjunction with reviews of the Annual Budget and Long Term Financial Plan. The review process will incorporate both financial metrics and the policy/strategic basis of the Strategy.

Appendices

APPENDIX A - PROPERTIES CURRENTLY IDENTIFIED FOR POTENTIAL DEVELOPMENT AND/OR DISPOSAL

APPENDIX B – RELEVANT PRIOR DECISIONS OF COUNCIL TO BE UPDATED

APPENDIX C – RELATED COUNCIL POLICIES AND STRATEGIES

Yass Valley Council - Draft Property Strategy - May 2026

APPENDIX A

PROPERTIES CURRENTLY IDENTIFIED FOR POTENTIAL DEVELOPMENT AND/OR DISPOSAL

PROPERTY	LOT & DP	ADDRESS	AREA (m2)	LOTS(1)	PROPOSED ACTION
Former Yass Saleyards	Lot 1 DP 328041, Lot 1 DP 230230, Lot 1 DP 323783	969 Yass Valley Way	46,000	20	Investigate options for development or disposal, prepare business plan
Hawthorn', Murrumbateman	Lot 12 DP 1129955, Lot 6 DP 1046081, Lot 11 DP 1129955	Barton Highway Murrumbateman	286 ha	800	Investigate options for development or disposal, prepare business plan
116 Laidlaw Street, Yass	Lot 97 DP 1233781	116 Laidlaw Street, Yass	1,152	1	Open market sale
118 Laidlaw Street, Yass	Lot 96 DP 1233781	118 Laidlaw Street, Yass	7,330	NA	Env. investigation, open market sale
9-11 Dutton Street, Yass	Lot 10 DP 1107012, Lot 11 Sec 19 DP 759136, Lot 12 Sec 19 DP 759136	9-11 Dutton Street, Yass	6,525	15	Investigate options for development or disposal, prepare business plan
13 Dutton Street, Yass	Lot 9 DP 1099562	13 Dutton Street, Yass	740	1	Open market sale
17 Dutton Street, Yass	Lot 1 DP 61675	17 Dutton Street, Yass	689	1	Open market sale
Grampian & O'Brien Street, Yass	Lot 1 DP 1087704		1,011	1	Open market sale
Faulder Avenue, Yass (north of transfer station)	Lot 5 DP 582330 (part)		66000	NA	Investigate options for development or disposal, prepare business plan
Redall Street - opposite side of the railway land)	Lot 2 DP 623848		TBD	NA	Investigate options for development or disposal, prepare business plan
Discovery Drive (Stage 3)	Lot 63 DP 1079585	To be allocated	8,428	7	Subdivide and sell
11 Discovery Drive, Yass	Lot 19 DP 1071431	11 Discovery Drive, Yass	705	1	Reclassify and sell
Redall Street/Cadell Place			6,000 approx	3	Investigate options for development or disposal, prepare business plan
Yeo Crescent, Yass	Lot 20 DP 813992		13,500	10	Investigate options for development or disposal, prepare business plan
Crn Discovery Drive & Cooks Hill R	Lot 4 DP 1071431	2 Discovery Drive, Yass	5,958	5	Reclassify and sale
Walker Park, Yass (leased area)	Lot 1 DP 163390 (part)	71 Merriman Drive,, Yass	7 Ha approx	TBD	Investigate options for development or disposal, prepare business plan
Merriman Drive, Yass	Lot 1 DP 862942 (part)	Merriman Drive, Yass	1,944	6	Investigate options for development or disposal, prepare business plan
1 Burgess Place, Yass	Lot 77 DP 1141221 (part)	23 McKenna Avenue, Yass	855	1	Subdivide lot, reclassify and sale
Wee Jasper Village	Lot 14 DP 255410	Wee Jasper Village	45,300	4	Subdivide lot, reclassify and sell porti
Crn Red Hill & Bowning Road`	Lot 101 DP 1223128	3 Red Hill Road, Bowning	1,148	1	Boundary adjustment and sale
Saxon Avenue, Murrumbateman	Lot 4 DP 854301	Saxon Ave, M'bateman	6,810	NA	Sale to adjoining owner(s)
Woods Close, Murrumbateman	Lot 14 DP 832243	Woods Close, M'bateman	6,808	NA	Sale to adjoining owner(s)
Corner Hadlow Drive & Brooks Creek Lane, Gundaroo	Lot 1 DP 544857		974	NA	Disposal to adjoining owner

(1) Estimated dwelling lots on residential sites after development
(2) Commencement of site development activity or sales process (excluding preliminary reports etc)
(3) Estimated completion of sales

APPENDIX B
RELEVANT PRIOR DECISIONS OF COUNCIL

PROPERTY	PREVIOUS COUNCIL DECISION	PROPOSED ACTION
Hawthorn', Murrumbateman	Councillor workshop to be held in relation to options	Workshop to be convened after further investigation of options and preliminary planning
116 Laidlaw Street, Yass	Future report to consider disposal	Proceed to open market sale
118 Laidlaw Street, Yass	Future report to consider disposal	Proceed to open market sale after environmental investigations
9-11 Dutton Street, Yass	Future report to consider disposal	Investigate options for development or disposal, prepare business plan
Grampian & O'Brien Street, Yass	Future report to consider disposal	Open market sale after boundary adjustment
Redall Street - opposite side of the railway land)	Not previously considered	Options to be investigated and a business plan reported to Council
Redall Street/Cadell Place	Not previously considered	Investigate options for development or disposal, prepare business plan
Yeo Crescent, Yass	Retain portion under Open Space Strategy, dispose of balance	Investigate options for development or disposal, prepare business plan
Crn Discovery Drive & Cooks Hill Rd	Discussions with Onerwal LALC	Reclassify and sale
Merriman Drive, Yass	Future report to Council following Open Space Strategy	Investigate options for development or disposal, prepare business plan
1 Burgess Place, Yass	Not previously considered	Subdivide lot, reclassify and sale
Wee Jasper Village	Future report to Council following Open Space Strategy	Subdivide lot to retain access to Goodradigbee River, reclassify and sell balance
Old Mullion Schoolhouse	Discuss with Department of Education	Investigate options
Woods Close, Murrumbateman	Future report to Council following Open Space Strategy	Sale to adjoining owner(s)

APPENDIX C
RELATED COUNCIL POLICIES AND STRATEGIES

- Property Acquisition and Disposal Policy
- Property investment Policy
- Settlement Strategy
- Community Engagement Policy
- Open Space Strategy
- Economic Development Strategy

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Property Investment Policy

INTRODUCTION

This Policy defines the scope and principles to guide Property Investment for Yass Valley Council.

Council holds or manages property assets to support the delivery of a broad range of services to the community. Council is required to provide effective and efficient management of property related activities to fulfil legislative, operational and community obligations. Council routinely acquires and manages property assets to support its broad strategic objectives, for example as a pathway for future Council infrastructure development (such as the purchase of property for future road or water projects) and or to secure environmental/biodiversity offsets.

This policy is concerned with ownership, acquisition, management, development and disposal of land and property assets to support the financial sustainability of Council. This includes the development, sale or lease of property assets to provide an immediate financial return to Council as well as prudent long-term investment in growth assets for future income generation with a longer time horizon (up to 20 years). In this way, a structured and prudent approach to property investment can contribute to the long-term financial sustainability of Council and hence improve outcomes for the community.

It is an objective of Council through property investment to establish a recurring income stream that supplements its traditional income base of rates, charges, and government grants. This can be achieved by maximising the use and commercial return of existing Council property assets and through strategic investment in additional property assets.

This Policy is supported by a Strategic Property Investment Procedure to guide decision making and ensure probity, transparency, and equity in Council's commercial property dealings, noting Council's dual role as landowner and separately, as Planning/Consent Authority.

POLICY STATEMENT AND SCOPE

Investment property assets are critical in supporting the current and future financial sustainability of Council to support the delivery of current and future services to the community. This investment will take the form of:

- the development of one-off or recurring income streams to Council, through maximising the use and commercial return of existing Council property assets ("operational" land) that have been identified as being surplus to Council's operational requirements; and
- the strategic acquisition, investment, development, and sale of appropriate property assets; and
- long term investment through strategic acquisition and disposal of property assets to ensure that the value of Council's investment property portfolio maintains or grows its value in real terms.

To implement this Policy, Council will establish and manage an Investment Property Portfolio, comprising existing property assets that have no other strategic purpose as well as properties acquired in future as longer-term investments. The value and performance of the Investment Property Portfolio will be reviewed annually and reported to Council including any recommendations regarding the portfolio.

Council has established a Commercial Property Development Internally Restricted Fund to hold the proceeds of property disposals pursuant to Council's Property Strategy. This Fund will provide for all related costs including but not limited to: property due diligence activities; market research and investigations; financial feasibilities; property development activities, including planning proposals; concept planning and design; development applications;

subdivision works; construction works; property investment activities; property acquisition activities; and property marketing and sales.

This Policy does not cover Council's operational and statutory activities in relation to property management, including day-to-day administration of Council's property assets, leasing, licensing, and management of easements. Likewise, the Policy does not apply to land owned by Council and classified as "community" land, noting the restrictions on "community" land as set out in the Local Government Act 1993.

POLICY BACKGROUND

Council has taken on a substantial debt for the development of new administrative and library facilities on the site of the former Crago Mill, with borrowings to be repaid over a period of 20 years. Much of the source of funds for repayment of that debt are intended to come from the future development of Council property acquired for currently retained for income generation.

In order to provide funds both for the short term servicing of that debt and to unlock the development potential of Council-owned property, Council has developed a comprehensive Property Strategy to identify and strategically maximise value from existing surplus properties.

It is important however that Council retains a portfolio of investment property assets beyond the disposal of existing assets, to provide a basis for future financial sustainability. To contribute to the long-term financial sustainability of Council and improve outcomes to the community, a Policy is required to clearly define Council's objectives, approach, and responsibilities as they relate to property investment.

POLICY PRINCIPLES

The principles of this Policy and the associated Property Investment Procedure provide a framework to ensure a consistent and informed approach to the management of an Investment Property Portfolio, ensuring:

- The establishment of a documented process to guide the decision-making process and ensure probity, transparency, and equity in Council's commercial property dealings.
- An enduring reference guide that supports the long-term nature of strategic property investment and survives successive Council terms; and
- The overall mix and nature of property assets meets the long-term strategic direction of Council and its financial sustainability.

All operational land that has been identified as being surplus to Council's operational requirements is to be regarded as being held primarily for investment purposes to be dealt with in accordance with this Policy and the associated Procedure.

The Investment Property Portfolio is to be managed:

a) to actively invest in property to establish and maintain the Portfolio as a strategy for providing capital growth (in the form of a return of capital plus a profit margin) and recurrent sources of revenue to support Council's rates income and other statutory income; and

b) to maintain a portfolio balance of medium-term and longer-term property investments providing acceptable growth and recurrent returns in line with prevailing industry and market forces and the strategic goals of Council; and

c) to ensure optimum financial return through appropriate asset selection and analysis; and

d) to ensure the acquisition and disposal of property assets is managed in accordance with Council's Property Acquisition and Disposal Policy.

In undertaking property investment and development activities, Council will maintain a commercial risk-based approach to the use of public funds. Investment decisions will consider prevailing economic conditions and factors relative to property investment, including but not limited to market demand, location, vacancy rates, lifecycle costs of improvements, and future development potential.

Unless Council resolves otherwise, revenue generated from property investment will be placed in the Commercial Property Development Internally Restricted Fund to fund future development and investment opportunities (and associated planning). Funds to service existing General Fund debt may be drawn from surplus balances in this Fund as determined by relevant financial reporting to Council.

Upon establishing a stabilised revenue stream within the Investment Property Portfolio, Council will look to implement a mechanism whereby a portion of revenue from Property Investment activities will be allocated to supplement rates and support and other revenue.

Council as a "developer":

In adopting a commercial risk-based approach to the use of public funds, Council will avoid high risk, speculative property investment activities. Council will not take land to market that is subject to environmental constraints (e.g., flood prone, contaminated, etc) unless those constraints can be appropriately managed/remediated.

Council may manage and mitigate risk and supplement its internal capabilities by partnering with the private sector through appropriate commercial and contractual mechanisms to maximise outcomes for the community.

Council will ensure probity, transparency, and equity in its commercial property dealings which will be undertaken consistent with competitive neutrality principles

Council will not lease or sell land "subject to development or other planning consent" to avoid conflict of interest risks between Council's dual role as landowner and separately, as Planning/Consent Authority.

Council related development applications will be considered in line with the NSW *Environmental Planning and Assessment Amendment (Conflict of Interest) Regulation 2022*;

Subject to this Policy and specific Council consideration and approval, future property investment may be made outside the boundaries of the Yass valley Council Local Government Area where an opportunity exists to maximise outcomes for the community.

RESPONSIBILITIES AND AUTHORITIES

It is the role of the elected Council, or a committee established by Council for the purpose, to:

- approve the Property Investment Policy.
- ensure (through regular monitoring of the Investment Property Portfolio) that property investment activities meet the principles outlined in the Policy.
- ensure appropriate resources for property investment activities are made available
- determine the appropriate allocation of funds from the Commercial Property Development Internally Restricted Fund for debt servicing, reinvestment and contribution to the cost of operational needs.

The Chief Executive Officer and Directors are responsible and accountable to:

- review the Property Investment Policy to ensure that it remains fit for purpose;
- implement the Property Strategy and the Property Investment Policy with agreed resources;
- ensure the practices of the organisation are consistent with the adopted Property Investment Policy;

- engage appropriate resources to deliver the outcomes of the Property Strategy and the Property Investment Policy; and
- report to Council annually on the status of the Investment Property Portfolio.

REFERENCES

- Property Acquisition and Disposal Policy
- Property Strategy
- Asset Management Strategy
- Community Strategic Plan
- Settlement Strategy
- *Conveyancing Act 1919*
- *Environmental Planning and Assessment Amendment (Conflict of Interest) Regulation 2022*
- *Investment Policy Guidelines May 2010* as published by NSW Department of Premier & Cabinet Local Government Act 1993
- *Real Property Act 1900*

DEFINITIONS

- **Operational Land:** Land owned by Council, which facilitates the functions of Council and may not be open to the general public, for example, a works depot. There are no special restrictions on Council powers to manage, develop, dispose, or change the nature and use of operational land.
- **Competitive Neutrality:** The principle that government (Council) should compete with private business on an equal footing and should not have a competitive advantage (or disadvantage) as a result of its government ownership. Competitive neutrality policies aim to promote fair and efficient competition between public and private businesses.

Ownership and Approval

Responsibility	Role
Author	
Owner	
Endorser	
Approver	Council

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Property Acquisition and Disposal Policy

Purpose

To provide the framework for the acquisition and/or divestment of Council owned property.

Policy Scope

This policy applies to Councillors and staff who are involved in the acquisition or disposal of property.

Policy Principles

Acquisition and divestment of property shall have due regard to the following:

- Best Value for Money - this is not restricted to price alone and will include consideration of (where applicable):
    - The contribution to Council's long term strategic and financial plans
    - Any relevant direct and indirect benefits to Council and/or the community, both tangible and intangible
    - Efficiency and effectiveness
    - The costs of various disposal methods
    - Internal administration costs
    - Risk exposure
    - The value of any associated environmental benefits
- Transparency – processes shall be open to scrutiny, providing full information and reasons behind decisions.
- Accountability – demonstrate a high level of performance through, reporting, record keeping and audit trails
- Impartiality – address perceived or actual conflicts of interest particularly if Council is the consent authority associated with rezoning issues through property development opportunities
- The purpose for the acquisition or divestment

Property Acquisition

Council will acquire property:

- for the purposes of carrying out its functions under the *Local Government Act 1993*; and/or
- as an investment to support the future financial sustainability of Council.

Acquisition of property is subject to a formal resolution of Council.

Property acquisitions shall be benchmarked to an independent property valuation unless the size and/or agreed value of the property is negligible. Property acquisitions above the valuation benchmark may be justified in order to secure property that will achieve defined goals or objectives, add value to a larger scheme or development or in the case of property acquired for investment purposes can reasonably be projected to show above average future growth in value. Any special value should be quantified and referenced to specific goals and objectives.

Property acquired for strategic operational purposes shall have due regard for, but not be limited to, the following criteria:

- Identification as to the 'purpose' for the acquisition
- Identification in Council strategic documents
- Any property swap opportunities
- Stimulation of the market or enabling the local economy
- Demonstrable community need or evidence of market failure, including diversity in housing options
- Costs including acquisition, ongoing and whole of life costing associated with any operational, capital improvement and opportunity costs
- Funding arrangements and impact on Council finances or services

Property acquired for investment purposes shall have due regard for, but not be limited to, the following criteria:

- Whether the acquisition is primarily for passive investment or development (including through potential joint ventures, land swaps etc)
- Prospect for capital gain and the projected investment horizon
- Projected rate of return on investment
- Investment risk

Prior to acquisition, regard must be had to the proposed classification upon acquisition (operational or community per Section 25 *Local Government Act 1993*)

Property Disposal

Property may not be sold unless it is classified as 'Operational Land' under Section 25 Local Government Act 1993. Property assets owned by Council which have no strategic operational value ("surplus property") are to be classified as Investment Property and held in the Investment Property Portfolio to be dealt with in accordance with the Property Investment Policy.

Any decision to dispose of property must be made by Council. As Investment Property may be disposed of for financial benefit to the Council, any decision to classify property as "surplus property" should include, but not be limited to:

- The opportunity to promote local economic growth and development or to deliver a social or community benefit
- Any alternative future use of the property
- Any impact the disposal of the property may have on the community
- Any cultural or historical significance of the property
- The long-term plans and strategic direction of Council
- Any restrictions on potential disposal
- Any other relevant guidelines and policies of Council

Disposal of property may be via one of the following methods.

- Open market sale (including auction) - by procuring the services of a licensed real estate agent and/or auctioneer (following compliance with Council's Procurement Policy)
- Expressions of interest/''Offers Invited''-seeking expressions of interest or offers for the property
- Select tender – seeking tenders from a selected group of persons or companies
- By negotiation/direct sale – with owners of adjoining property or others with a pre-existing interest in the property, where the property is to be used by a purchaser whose purpose for the property is consistent with Council's strategic objectives for the property, or where the property has unique characteristics that indicate the likelihood of only a single potential purchaser.

Selection of a suitable disposal method will be made after consideration of advice from real estate agents appointed to manage the disposal, with the sole objective of maximising value for money. In cases where considerations other than maximising value for money are considered paramount, this must be reported to and approved by Council.

Any recommendation to Council for the disposal of property must include details of price expectations derived from consideration of both independent valuation and any advice from selling agents appointed by Council to manage the sale process.

If property is to be auctioned or placed on the open market or disposed of by an expression of interest, then (unless Council resolves otherwise) one independent valuation must be obtained. If property is to be disposed of via a select tender or direct sale, then (unless Council resolves otherwise) a minimum of two independent valuations must be obtained. The independent valuations in each case must be made no more than 6 months prior to the proposed disposal.

If the disposal is not to be on the open market, it should be at or above the current market valuation, with due regard to all associated costs to achieve the transaction or such other amount as Council resolves.

Where it is intended to proceed by select tender or negotiation, Council must record the reasons for utilising a specific method of disposal in the Council report.

Review of Property Portfolio

Council shall review its property portfolio in accordance with the relevant accounting standards on a regular basis and as part of the usual cycle for asset management to ensure that the various parcels of property meet the strategic objectives, operational needs or investment strategy of Council. The underlying objective of such a review is to ensure that the property portfolio is maintained/ developed to a standard that benefits the community both now and in the future.

A formal review of the portfolio should be undertaken annually having regard to the criteria above for classifying property as “surplus”. The outcome of the annual review shall be reported to Council together with any relevant recommendations regarding the management of the portfolio having regard to the following matters.

Operational Value - Council service/s cannot (or would struggle to) function effectively without this property or public amenity and would be detrimentally impacted without the property eg. Council offices, carparks, community halls, parks, sporting facilities, water, sewerage, waste, recreational open space, playgrounds etc.

Strategic Value – Property is held for future operational need, commercial value or future community enhancement including strategic policy objectives such as housing diversity or support for employment and investment.

Property that does not meet any of the above criteria should be declared as ‘’surplus’’ and transferred to the Investment Property Portfolio for development or disposal in accordance with the Property Investment Policy.

Public Communication and Transparency

All information regarding purchase/sale price, valuations and rationale for the decision shall be made public as soon as practicable having due regard to the need for confidentiality to maximise the financial benefit to Council. Any information that is not released shall be subject to a resolution of the Council to that effect.

Responsibilities & Review

The CEO’s Office will:

- Provide all necessary administrative support for the operation of this policy.
- Develop and document any procedures for the effective implementation of this policy.
- Keep sufficient records to enable monitoring of compliance with this policy and provide information required for Integrated Planning and Reporting purposes and internal organisational performance measurement.

Legislative and Legal Framework

This policy is to be read in conjunction with the following:

Legislation	*Local Government Act 1993*
	Real Property Act 1900
	Land Acquisition (Just Terms Compensation) Act 1991
Policies and procedures	OLG Capital Expenditure Guidelines 2010
	Property Investment Policy

Definitions

Term	Meaning
Property	Real property such as vacant land, or land on which there is an asset, such as a commercial or other building
Investment Property	Property assets owned by Council which have no strategic operational value and by definition are therefore regarded as investment assets

Ownership and Approval

Responsibility	Role
Author	
Owner	
Endorser	
Approver	Council

Operational Plan 2026/27

DRAFT - FOR CONSULTATION

yass valley council

the country the people

We recognise the Ngunnawal people as the Traditional Custodians of the land, water, and skies across the Yass Valley. We pay our respects to Elders past, present and emerging, valuing their ongoing connection to Country. This Council extends that respect to all Aboriginal and Torres Strait Islander people in our Local Government Area and reaffirms that our work takes place on Ngunnawal Country.

DRAFT - FOR EXHIBTION

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Elected Representatives

Yass Valley is represented by nine Councillors who are elected every four years.

The Councillors elect the Mayor every two years.

As the community's representative the role of a Councillor is to:

- Be an active and contributing member of the governing body;
- Make considered and well-informed decisions as a member of the governing body;
- Participate in the development of the Integrated Planning & Reporting Framework;
- Represent the collective interests of residents, ratepayers and the local community;
- Facilitate communication between the local community and the governing body;
- Uphold and represent accurately the policies and decisions of the governing body;
- Make all reasonable efforts to acquire and maintain the skills necessary to perform the role of a Councillor.

Jasmin Jones
Mayor

Kristin Butler
Deputy Mayor

Cecil Burgess
Councillor

Adrian Cameron
Councillor

David Carter
Councillor

Alvaro Charry
Councillor

Fleur Flanery
Councillor

Allan McGrath
Councillor

David Rothwell
Councillor

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MESSAGE FROM THE CHIEF EXECUTIVE

As we enter the 2026/27 financial year, Yass Valley Council remains steadfast in its commitment to balancing service delivery with the urgent necessity of long-term financial stability.

This Operational Plan serves as our primary roadmap for the next twelve months, directly advancing the strategic goals established in our 2025–2029 Delivery Program.

Our current financial reality, characterised by rising operational costs and a historic reliance on depleting reserves, demands disciplined action. To ensure we can continue serving our community for decades to come, this year's budget is anchored by our Financial Sustainability Roadmap. We are taking a "line-by-line" approach to budget management and aiming to address our operating deficit through systematic service reviews ensuring maximum value for every dollar spent. We are proactively reforming our revenue streams to move beyond the constraints of traditional rate-pegging, including an open conversation with the community regarding the necessity of a Special Rate Variation (SRV).

The Community have been clear about their expectations for core infrastructure, and this plan reflects those priorities. We are progressing the critical Yass Water Treatment Plant upgrade to ensure safe, high-quality water for Yass, Bowning, Binalong, and Murrumbateman. We are also executing a refined Roads Improvement Program for our sealed and unsealed networks, guided by our recent road audit, and moving toward the completion of the transformative Crago Mill Precinct project. Furthermore, we continue the implementation of our Community Satisfaction Action Plan to raise the bar for transparency, customer service response times, and clear communication.

This year represents a pivotal moment. Our staff have worked diligently to build an organisation that is increasingly efficient, transparent, and focused on the Community's needs. However, a sustainable Yass Valley cannot be built in isolation.

We value our partnership with the community. It is a privilege to lead an organisation that places the community at the heart of its planning, and I encourage you to join us on this journey. Together, we are making the difficult but necessary decisions today to safeguard the Yass Valley for future generations.

Gayleen Burley
Chief Executive Officer

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Yass Valley Snapshot

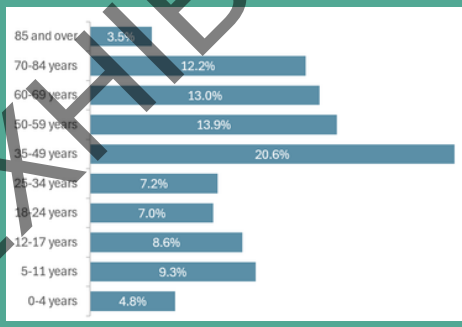
18,012
Estimated Population 2026

29.25% Projected Increase

23,280
Predicted Population 2046

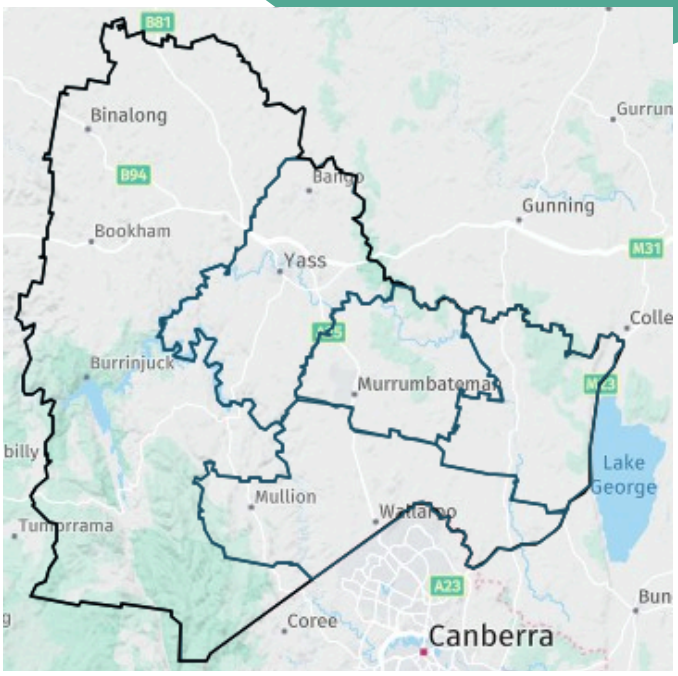
Gross Regional Product	$0.83 Billion
Number of people who live & work locally	5,575
Number of Local Businesses	2,312
Number of Local Workers	3,479
% Population who Volunteer	22.2%

Age Breakdown



Median Age
43 Years

Yass Valley Council area is located in south-eastern New South Wales, about 280 kilometres south-west of the Sydney CBD, and 60 kilometres north-west of the Canberra CBD. Yass Valley comprises the township of Yass and Villages of Binalong, Bookham, Bowning, Gundaroo, Murrumbateman, Sutton and Wee Jasper.



All data has been sourced from: "id (informed decisions)." Yass Valley: Economic Profile, https://economy.id.com.au/yass-valley. Accessed 6 Apr. 2026.

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Integrated Planning & Reporting (IP&R)

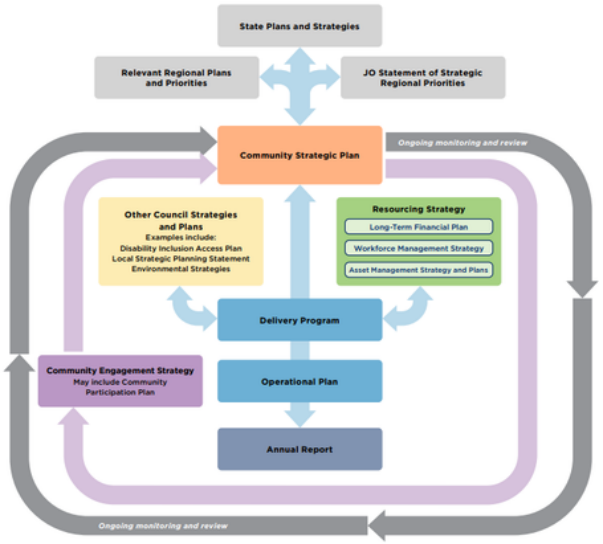
Under the *NSW Local Government Act 1993*, Council operates within the Integrated Planning and Reporting (IP&R) Framework to ensure all decisions and resources align with a clear, long-term vision. This framework is the foundation of our strategic planning, guiding how we provide leadership and manage the services that sustain our community. By placing the IP&R process at the core of our operations, we ensure that every activity, from high-level strategy to daily service delivery, is part of a cohesive plan to achieve the goals set out by our residents.

The Delivery Program, the Operational Plan and the Resourcing Strategy, which includes our Long-Term Financial Plan, Workforce Strategy, and Asset Management Strategy, provides a roadmap for the year ahead. Through the IP&R Framework, we ensure that our projects are funded, our progress is tracked, and our performance is reported back to the community with full accountability.

The Delivery Program describes the strategies that Council intends to action during its term in office. The Operational Plan is a sub-plan of the Delivery Program designed to translate community aspirations into measurable actions. The Operational Plan describes the work planned to be completed each financial year to ensure the four year Delivery program is achieved.

The Operational Plan identifies the actions that will be undertaken in the 2026/27 financial year to achieve the strategies outlined in the Delivery Program. The Operational Plan is accompanied by Council's Budget, Revenue Policy and Fees and Charges, which include the proposed rates and annual charges for water, sewer and waste.

At the heart of this planning process is a commitment to evidence-based decision-making driven by community engagement. Council values the priorities and vision of our residents, involving the public at every stage to ensure our direction is truly representative. By informing, consulting, involving, and collaborating with our community, we aim to empower local voices and ensure that this Operational Plan remains a direct reflection of the collective priorities for our region's future.



NSW Office of Local Government (2021) Integrated planning and reporting guidelines for local government in NSW, Office of Local Government, NSW Government.

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How to read this plan

CSP STRATEGY
These are the community's long-term priorities and aspirations for the Yass Valley. Council has a custodial role in working towards these; however, other partners, such as state agencies and community groups, have a role to play in achieving these too!

Our health and Wellbeing are supported by equitable access to services

OUTCOME CO. 1.1 Support current and emerging programs to deliver physical health and mental wellbeing to our community.

Action	Responsibility
Community and Well-being events promoted	Communication & Engagement

DELIVERY PROGRAM OUTCOMES
These are the activities and plans Council has committed to delivering in the Delivery Program within the Council term. Each outcome relates to a long-term strategy.

RESPONSIBILITY
This is the Council position that will oversee and report on the relevant action.

OPERATIONAL PLAN ACTIONS
These provide detail on the projects and initiatives Council will deliver during the year to contribute to the Delivery Program Outcomes for our community.

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Our Themes and Strategic Objectives

The actions in this Operational Plan are the projects and initiatives Council will undertake in 2026/27. They are organised under the five themes, with associated objectives that underpin our Community Strategic Plan and Delivery Program. Each action is linked to an outcome and a strategy.

Community

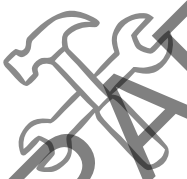
We are a network of vibrant, inclusive, and diverse communities that value our rural and regional lifestyle.

Economy

We have a strong regional economy experiencing sustainable growth, which provides for a diverse range of employment opportunities

Environment

We appreciate our diverse range of rural and regional landscapes and habitats and are stewards of the natural and built environment for future generations



Infrastructure

Our community is well serviced and connected to built, social, and communications infrastructure

Civic Leadership

Our leaders operate ethically and implement good governance

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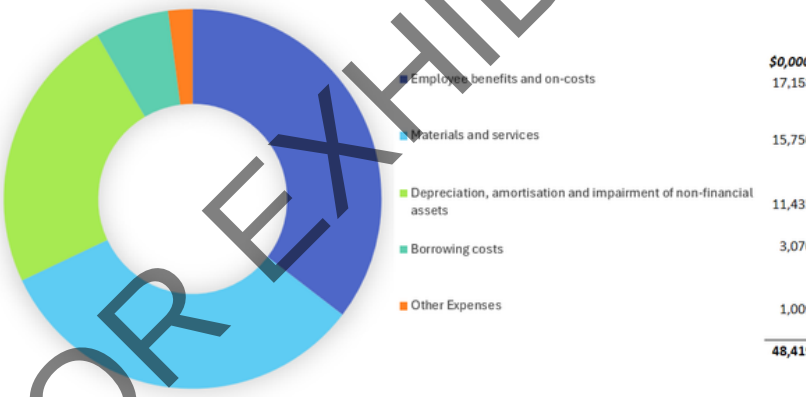
Funding at a Glance

Council generates income to fund services and assets for the Valley through rates on property, government grants, development contributions, interest on investments, user charges and Council's own commercial business activities.

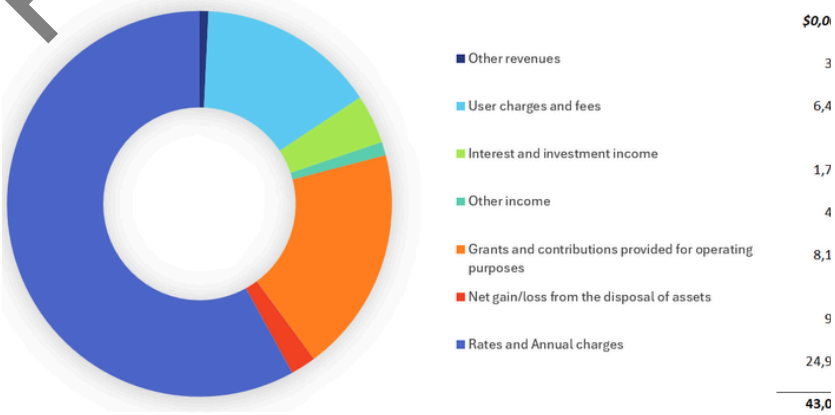
These funds are used to maintain and improve the Local Government Area, while delivering a range of services to the community.

In 26/27 the Operating Result before Capital Income and Expenses is a deficit of $5.3 million dollars.

Budget by Expenditure 2026 - 2027



Budget by Source of Funds 2026 - 2027



FOR EXHIBITION

Capital Works Program

Our capital works are projects that build new or replace existing community infrastructure. They can include road improvements such as resurfacing or intersection upgrades, shared pathways, drainage improvements and new facilities such as playgrounds and libraries.

We will spend $37.5 million on capital works across the Yass Valley in 2026/27.

Cemetaries	$360K
Property	$4.2M
Waste Management	$1M
Water Supply Network	$24.1M
Sewer Network	$1.1M
Local Roads	$3.1M
Regional Roads	$872K
Swimming Pools	$30K
Parks & Recreation	$100K
Plant & Equipment	$1.8M
Recreational Assets	$640K

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Budget

The below snapshot shows at a high level where Council has allocated funds in order to provide services to the Community.

Department	Est. Expense Totals
Community & Engagement	$1.9M
Information Communication & Technology	$1.3M
People & Safety	$1.5M
Governance & Risk	$850k
Finance	$1.1M
Water & Sewer	$9.4M
Waste	$3.5M
Engineering	$1M
Planning & Development	$1.6M
Open Spaces (Pools, Cemetaries and Parks and Gardens)	$3M
Environmental Services	$1.2M
Recreational Assets	$1M
Strategic Planning	$1M
Local Roads	$4.1M
Regional Roads	$768k
Stormwater	$248k
Fleet & Workshop	$1.9M
Property & facilties	$1.3M

2026/27 DRAFT Budget Expenses (high level) - excludes Depreciation & Borrowing Costs

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Our Core Services

Some of the services that we provide everyday include:

Footpaths, roads and stormwater

- Service over 1200 km of Council maintained roads
- Manage 83 road bridges and causeways, 4 pedestrian bridges, and 611 culverts
- Maintain 73km of cycleways and footpaths

Community services, events and culture

- Support, facilitate and evaluate a program of events with and for the community
- Support the tourism industry resulting in the delivery of high quality products and events
- Facilitate, coordinate and support Wind Farm Community Grants Program
- Provide 1 library plus 1 mobile library
- Provide connection to Southern Tablelands Arts, to showcase the Yass Valley's diverse range of art to residents and visitors
- Provide sporting, leisure and aquatic facilities to foster community wellbeing

Regulatory services

- Process approximately 500 development applications, certificates and approvals per year
- Investigate over 750 incidents each year

Water, wastewater and waste services

- Manage Yass Water Treatment Plant, 9 reservoirs, 7 Pump Stations and 198km of water mains
- Manage 7 recycling and waste depots
- Supply an average of 3074 kilolitres of water each and every day
- Manage 2 wastewater treatment plants, 18 sewage pump stations and 104.7km sewer mains
- Collect over 600 megalitres of wastewater each year

Visitor services

- Manage 1 caravan park
- Drive visitor spend
- Manage a visitor information centre and associated services
- Destination Marketing for the LGA

Bereavement services

- Manage 7 active cemeteries

Corporate support

- Supporting the delivery of a range of services for our community is our efficient and effective Corporate support teams including:
  - Finance
  - Procurement
  - People & Safety
  - Governance and Risk
  - Information and Communications Technology
  - Communication and Engagement
  - Customer Service

DRAFT - FOR EXHIBITION

Community

"We are a network of vibrant, inclusive, and diverse communities that value our rural and regional lifestyle."

Community Strategic Plan 2042

DRAFT - FOR EXHIBITION

Community

Our health and Wellbeing are supported by equitable access to services

OUTCOME CO. 1.1 Support current and emerging programs to deliver physical health and mental wellbeing to our community.

Action	Responsibility
Community and Well-being events promoted	Coordinator, Communication & Engagement
Deliver & facilitate programs to community which align to themes & seasons	Coordinator, Library Services
Advocate to the NSW Government to provide programs to our community	Coordinator, Communication & Engagement

WE WILL REPORT ON:

- # Community projects and programs supported
- # Community-based agency partnerships facilitated
- % Community satisfaction with community programs
- # meetings attended with Southern NSW Local Health District

OUTCOME CO 1.2 Support organisations to provide needs based assistance to vulnerable members of our community.

Action	Responsibility
Attend 4 Interagency Meetings - Host 2 at the Yass Valley Library, support through community advertisement	Coordinator, Communication & Engagement
Support vulnerable community with access to community resources/services through the Library facilities	Coordinator, Library Services
Support diveristy services (Vision Australia, Dementia, etc.) to increase access to relevant programs for community	Coordinator, Communication & Engagement

WE WILL REPORT ON:

- # Community projects and programs supported to deliver assistance

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OUTCOME CO 1.3 Improve access to information and lifelong learning through access to library services and information technology

Action	Responsibility
Programs to improve access to information and lifelong learning delivered & reported	Coordinator, Library Services
Provide Mobile Library Van Service to the villiages	Coordinator, Library Services
Provide free access to information technology and internet at the Yass Library	Coordinator, Library Services
Enhance library service delivery with a view to improved performance in 2026/27, targeting NSW Public Library Standard Measures	Coordinator, Library Services

WE WILL REPORT ON:

- # Library visits
- # Library offered tech support classes
- # Advocacy for improved connectivity in the region
- # Participation levels in the Mobile Library

We have a vibrant, inclusive and creative community life

OUTCOME CO. 2.1 Support community events and activities which celebrate local identity, heritage, and culture

Action	Responsibility
Coordinate and host Australia Day event for Yass Valley	Coordinator, Communication & Engagement
Support and collaborate with the RSL on delivery of Anzac Day Events	Coordinator, Communication & Engagement
Support local destination events and activites across the region	Coordinator, Communication & Engagement

DRAFT - FOR EXHIBITION

Seek sponsorship & funding to deliver annual community 'Christmas on Comur' event	Coordinator, Communication & Engagement
Enhance community pride through the promotion of events	Coordinator, Communication & Engagement

WE WILL REPORT ON:
- # Events or activities delivered or supported by Council across the Yass Valley

OUTCOME CO 3.1 Promote creative arts groups and organisations to support and celebrate creative expression through arts and culture

Action	Responsibility
Support local arts and community organisations to take advantage of grant funding opportunities	Coordinator, Communication & Engagement
Explore partnership programs with Southern Tableland Arts and deliver to the community	Coordinator, Communication & Engagement

WE WILL REPORT ON:
- # Support arts and cultural events by Council

OUTCOME CO. 4.1 Respect and promote our cultural heritage and diversity and partner with and acknowledge Traditional Owners and First Nations people.

Action	Responsibility
Provide support to Onerwal LALC to acknowledge NAIDOC Week across the Yass Valley	Coordinator, Communication & Engagement
Engage with local Ngunnawal Community on producing an indigenous interpretation guide for Yass Valley	Coordinator, Communication & Engagement
Work with Ngunnawal Community to review and update Council's Reconcilation Action Plan	Manager, People & Safety

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WE WILL REPORT ON:
- DIAP Reviewed and Updated
- Reconciliation Action Plan Reviewed and Updated

OUTCOME CO. 5.1 Support the development and implementation of a Statewide framework for social infrastructure and cohesion with a focus on disaster risk reduction.

Action	Responsibility
Advocate for CRJO Resilience Blueprint to be considered in State & Federal programs	CEO

WE WILL REPORT ON:
- # Advocacy occurances

Our community is Connected, Safe & Proud

OUTCOME CO 6.1 Council lobbies telecommunication providers and State Government to improve community connectivity.

Action	Responsibility
Advocate for improved connectivity	CEO Director Corporate & Community

WE WILL REPORT ON:
- # Advocacy occurances

OUTCOME CO 6.2 Council works with Canberra Regional Joint Organsation (CRJO) to create a regional telecommunication working party

Action	Responsibility
Engage with CRJO to lobby State Government and telecommunication providers for improved regional telecommunications.	CEO Director Corporate & Community

WE WILL REPORT ON:
- # Advocacy occurances

DRAFT - FOR EXHIBITION

OUTCOME CO. 7.1 Council works to promote services and access to various community groups to help include new residents and support existing residents.

Action	Responsibility
Provide an up to date '*resident guide*'	Coordinator, Communication & Engagement
Advocate for volunteer sector by supporting volunteer expo	Coordinator, Communication & Engagement
Support community group events for awareness (Domestic Violence Awareness Walk, Red Nose Day, SPIN Pyjama Day etc.)	Coordinator, Communication & Engagement

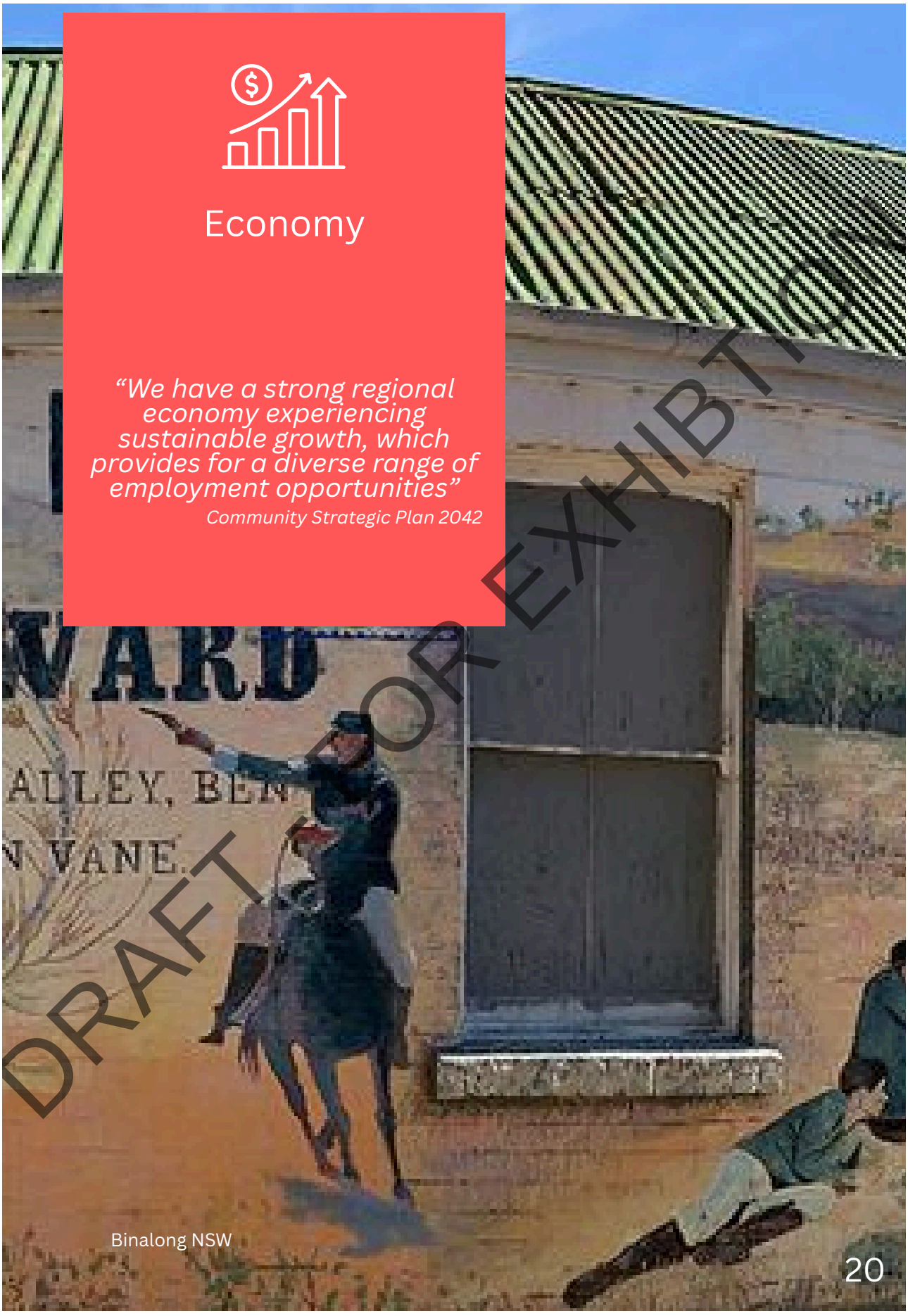
WE WILL REPORT ON:
- Provision of updated community services directory
- # Residents accessing residents pack
- # Interagency meetings attended
- # of agencies/community groups attending events

OUTCOME CO 8.1 Council actively works with stakeholders and community partners to enhance safety and foster respect across the region.

Action	Responsibility
Advocate to State & Federal Government for asset upgrades and to strengthen Yass Valley's resilience	CEO

WE WILL REPORT ON:
- # LEMO Meetings
- # Advocacy occurances
- Any resilience funding included in future natural Disaster Declarations

DRAFT - FOR EXHIBITION



Economy

"We have a strong regional economy experiencing sustainable growth, which provides for a diverse range of employment opportunities"

Community Strategic Plan 2042

DRAFT FOR EXHIBITION

Binalong NSW

Economy

Our location attracts business and industry to our region, boosting our local economy and jobs

OUTCOME EC. 1.1 Develop business planning strategy to work with local businesses to strengthen local economy.

Action	Responsibility
Promote the benefits of living, working and investing in Yass Valley	Coordinator, Communication & Engagement
Promote initiatives for programs and events aimed at boosting employment in Yass Valley	Coordinator, Communication & Engagement
Develop an Events Planning Guide for Community Group and businesses to assist to meet the legislative and Council requirement	Coordinator, Communication & Engagement
Enhance the partnerships and recognition of the 'Shop Local' Gift Card Program	Coordinator, Communication & Engagement
Promoting Yass Valley as an ideal location for destination businesses and industry	Coordinator, Communication & Engagement
Ensure correct and up to date visitor services (ATDW)	Snr Destination Officer
Promote and support local business through showcasing regional products	Coordinator, Communication & Engagement

WE WILL REPORT ON:

- # New Businesses starting up/moving to the area
- Events Planning Guide is developed

DRAFT - FOR EXHIBITION

OUTCOME EC. 2.1 Promote Yass Valley as a destination of choice for compatible businesses and visitors.

Action	Responsibility
Review & deliver an updated Yass Valley Destination Guide	Snr Destination Service Officer
Deliver campaigns to increase destination awareness in key markets and promote Yass Valley as an ideal location for destination businesses and industry	Coordinator, Communication & Engagement
Investigate opportunities to collaborate with regional tourism partners to build destination awareness and attract visitors to the region	Coordinator, Communication & Engagement
Facilitate opportunities to improve and expand the region's tourism offerings (new products and experiences) through development of local 'Self-Guide' collateral	Snr Destination Service Officer
Develop a Yass Valley Economic Development Strategy	Coordinator, Strategic Planning
Connect with local destination organisations for combined initiatives and support - including the CDWIA, MOM, Yass Valley Business Chamber.	Snr Destination Officer
Enhance engagement through Social Media, Council Website and Destination Services foot traffic.	Coordinator, Communication & Engagement

WE WILL REPORT ON:

- % Increased in Visitor numbers
- % Increased length stay
- YV Economic Development Strategy developed
- % increase in website & Social media traffic and VIC visitation

DRAFT - FOR EXHIBITION

Our local established and emerging businesses are supported to thrive

OUTCOME EC. 3.1 Work with Yass Valley's agriculture industry to identify challenges and opportunities facing the industry, and develop a strategy to foster innovation, including agritourism.

Action	Responsibility
Engage with local producers in advocating for support after environmental impacts (frost, stroms etc.)	Manager, Community & Engagement
Ensure access to information supporting Agritourism is easily accessible on or through the YVC website	Coordinator, Communication & Engagement

WE WILL REPORT ON:
- # engagements and advocacy events
- Website updated

OUTCOME EC. 4.1 Work with businesses to identify opportunities for simplified processes and business support including education for small businesses.

Action	Responsibility
Advocate for State & Federal government to provide advice and support to small and emerging businesses.	Manager, Community & Engagement
Promote available workshops	Coordinator, Communication & Engagement

WE WILL REPORT ON:
- # business participating in council's business activities (subject to receiving NSW Government Small Business Grants)

OUTCOME EC. 5.1 Implement CRJO Resilience Blueprint to assist economic response to natural, economic, or medical disasters.

Action	Responsibility
Advocate for State & Federal government to provide funding to support the implementation of the Drought Resilience Plan	CEO Director Corporate & Community

DRAFT - FOR EXHIBITION

OUTCOME EC. 6.1 Collaborate with Destination Southern NSW and others to deliver tourism business development initiatives for the Yass Valley.

Action	Responsibility
Engage with Destination Southern NSW to improve tourisim business engagement in the Yass Valley	Manager, Community & Engagement
Participate in meetings with the Southern Tablelands Steering Committee	Snr Destination Officer

WE WILL REPORT ON:
- # of meetings attended with Destination Southern
- # meetings attended with Southern Tablelands Steering Committee

Our Community can access education, training and employment options.

OUTCOME EC. 7.1 Advocate for new or expanded education and training infrastructure as the community grows.

Action	Responsibility
Advocate for State & Federal government to provide investment into local education and training	CEO
Advocate with key stakeholders for additional employment opportunities for the region	CEO

WE WILL REPORT ON:
- # of meetings attended with State and Federal government

DRAFT - FOR EXHIBITION

OUTCOME EC. 8.1 Advocate to Tafe NSW, NSW Department of Education and local industry to investigate opportunities to improve opportunities to connect learning with local employment.

Action	Responsibility
Support and collaborate with employment services to increase community access to services.	Coordinator, Communication & Engagement

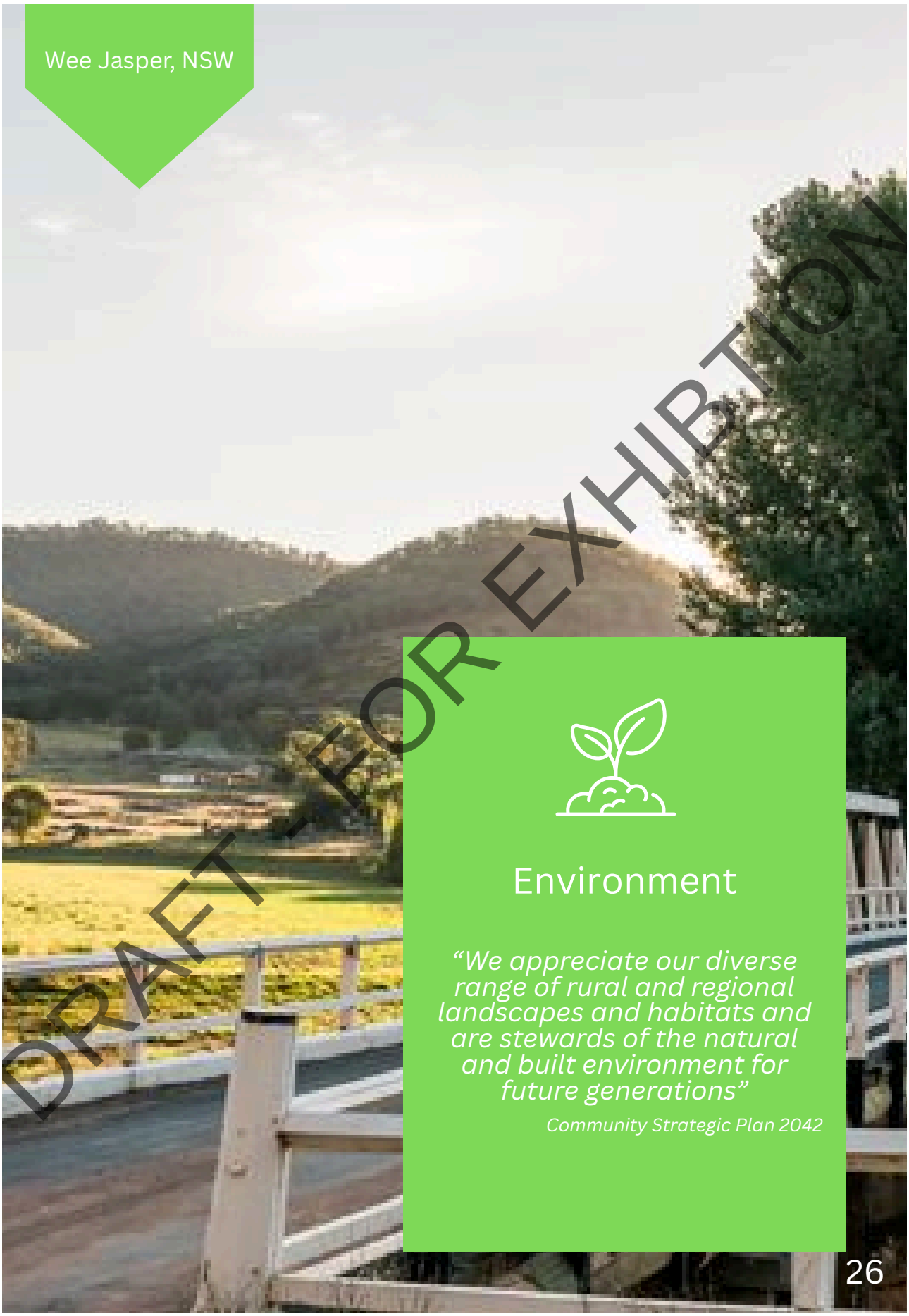
WE WILL REPORT ON:
- Opportunities identified for stronger connection between Tafe NSW, NSW Department of Education and local industry

OUTCOME EC 9.1 Support local business networks to provide training and resource support to develop and promote Yass Valley as an accessible business community.

Action	Responsibility
Update Council's Disabliity Inclusion Action Plan	Manager, People & Safety
Advocate with key Stakeholders for business opportunities across the region	CEO

WE WILL REPORT ON:
- # Actions implemented to enhance the accessibility and desirability to do business in Yass Valley
- DIAP Reviewed and Updated

DRAFT - FOR EXHIBITION



DRAFT - FOR EXHIBITION

Environment

"We appreciate our diverse range of rural and regional landscapes and habitats and are stewards of the natural and built environment for future generations"

Community Strategic Plan 2042

Environment

Our natural environment is maintained, protected and enhanced in line with community expectations.

OUTCOME EN. 1.1 Collaborate with community and Government to protect and enhance the natural environment.

Action	Responsibility
Attend meetings with the ACT and Region Catchment Management Coordination Group	Director Planning & Environment
Establish and deliver a cost-recovery inspection program for onsite sewage management systems in accordance with NSW Office of Local Government (OLG) Onsite Wastewater Management Guidelines and relevant requirements of the Local Government Act 1993.	Manager, Environmental Services
Revise the existing OSSM strategy in accordance with NSW OLG Wastewater Management Guidelines model strategy	Manager, Environmental Services
Finalise draft Contaminated Land Policy	Manager, Environmental Services
Deliver agreed environmental management actions in partnership with the Ginninderry Trust to maintain and improve the river corridor within Parkwood.	Director Planning & Environment
Respond to unlawful activity in accordance with the Enforcement Policy	Manager, Environmental Services

WE WILL REPORT ON:

- OSSM Strategy is reviewed and updated
- Draft contaminated land policy is finalised and endorsed by Council
- #ACTRCMCG Meetings attended
- OSSM Service is cost neutral

DRAFT - FOR EXHIBITION

OUTCOME EN. 2.1 Priority weed management is identified and implemented

Action	Responsibility
Complete high risk pathways and identified high risk site inspections for priority weeds	Manager, Environmental Services
Undertake priority weed spraying on Crown land where grants are obtained for this work	Manager, Environmental Services
Undertake priority weed spraying of roadside reserves and Council managed land in accordance with annual program	Manager, Environmental Services
Complete property inspections for new, emerging and priority weeds	Manager, Environmental Services
Weed awareness posts on social media	Manager, Environmental Services
Participate in Field Days/markets etc, providing education on priority weed identification and management	Manager, Environmental Services

WE WILL REPORT ON:

- # km of weeds sprayed on Council land
- # properties inspected

OUTCOME EN 3.1 Continue providing support for Yass Dam and Yass River improvement program, to address water quality issues and improve water supply for the growing community.

Action	Responsibility
Develop and implement a works program to monitor and improve water quality across the local government area	Coordinator, Strategic Planning
Provide funding for community organisations for riparian vegetation and willow tree removal plus fish restocking	Manager, Water & Wastewater

WE WILL REPORT ON:

- # Vegetation maintenance programs supported

DRAFT - FOR EXHIBITION

Our community is resilient to climate impacts

OUTCOME EN. 4.1 Investigate the use of electric and low emission powered vehicles as part of Council Commercial and Operational Fleet.

Action	Responsibility
Encourage the purchase of hybrid vehicles when replacing Councils light vehicle fleet	Coordinator Fleet
Service review of councils operational and passenger vehicles, with a focus on reducing emissions and costs.	Coordinator Fleet

WE WILL REPORT ON:

- Number of electric and low emission vehicles included in Council's fleet increasing

OUTCOME EN. 4.2 Advocate for additional electric vehicle charging locations throughout Yass Valley.

Action	Responsibility
Engage with EV charging organisations to encourage additional charging stations across the YV LGA	Coordinator Fleet

WE WILL REPORT ON:

- Number of electric vehicle chargers installed

Yass Valley Swimming Club, together with Yass Valley Council celebrate the new pool heating system - April 2026.

DRAFT - FOR EXHIBITION

OUTCOME EN. 4.3 Investigate and install renewable power generation systems and energy reducing technologies in Council facilities.

Action	Responsibility
Consider opportunities for renewable power generation and energy reducing technologies in Council facilities.	Director Infrastucture & Assets
Investigate/review sustainability options for Council facilities and assets.	Director Infrastucture & Assets

WE WILL REPORT ON:
- Reduced kw energy usage across council

OUTCOME EN. 5.1 Council will work with others to reduce tree and biodiversity loss, while streamlining development processes.

Action	Responsibility
Finalise and commence implementation of a Tree Management Strategy to guide the protection, maintenance and enhancement of Council's tree assets.	Manager, Community Spaces

WE WILL REPORT ON:
- Tree Management Strategy is endorsed by Council and implementation commenced

DRAFT - FOR EXHIBITION

We have a robust planning framework that protects and maintains our rural character and natural landscapes

OUTCOME EN. 6.1 Forward planning is undertaken to integrate environmental, social, and economic factors for the benefit of the community and region.

Action	Responsibility
Develop and implement a new Settlement Strategy to guide sustainable growth and land use planning across the local government area	Coordinator, Strategic Planning
Undertake a review of Voluntary Planning Agreements	Manager, Planning Strategy & Development
Advocate for satisfactory arrangements for the delivery of designated State public infrastructure and public utility infrastructure for Parkwood in accordance with the Yass Valley Local Environmental Plan (Parkwood) 2020	Director Planning & Environment
Engage with NSW and ACT Governments to plan and coordinate growth in the region	Coordinator, Strategic Planning
Prepare a contributions plan for Parkwood to allow for the appropriate funding mechanisims for key infrastructure	Director Planning & Environment
Participate in the Steering Committee for the Parkwood Urban Release Area Governance Framework	Director Planning & Environment
Complete a Community Infrastructure Needs Assessment to inform the strategic planning for and guide the long term development of Murrumbateman.	Coordinator, Strategic Planning
Commence the preparation of a masterplan for Murrumbateman to guide the sustainable growth of the village.	Coordinator, Strategic Planning
Complete the Active Transport Strategy	Coordinator, Strategic Planning

WE WILL REPORT ON:

- Parkwood Contributions Plan developed
- Settlement Strategy Reviewed and Endorsed
- Community Infrastructure Needs Assesment completed
- Murrumbateman Masterplan works commenced
- Active Transport Strategy endorsed by council

DRAFT - FOR EXHIBITION

DRAFT - FOR EXHIBTION

OUTCOME EN. 9.1 We will encourage and implement progressive urban design, sensitive to environmental and heritage issues and maintaining local character.

Action	Responsibility
Utilise grant funding to restore and revitalise heritage buildings in key Yass Valley precincts	Manager, Planning Strategy & Development
Implement actions from existing masterplans and implement new masterplan for Murrumbateman	Manager, Planning Strategy & Development

WE WILL REPORT ON:

- Implementation and delivery of Village Masterplans that protect rural character, whilst also delivering growth and housing diversity (subject to grant funding)
- Heritage fund strategy developed for disbursement of heritage funding

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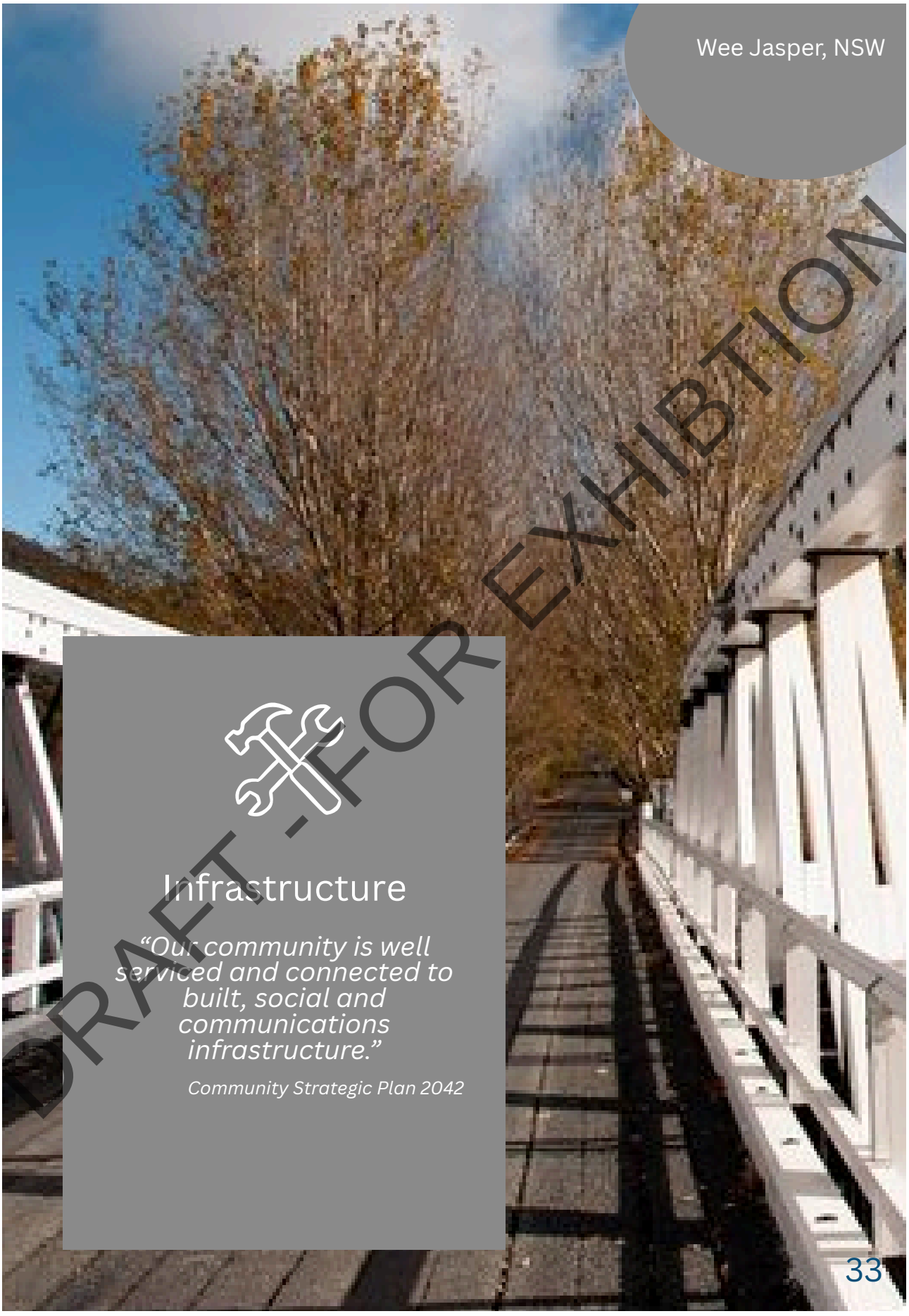

DRAFT - FOR EXHIBITION

Infrastructure

"Our community is well serviced and connected to built, social and communications infrastructure."

Community Strategic Plan 2042

Infrastructure

We have transport links that connect towns within the region and increase access to significant centres.

OUTCOME IN. 1.1 Advocate through relevant authorities to ensure adequate public and community transport services.

Action	Responsibility
Engage with relevant authorities to advocate for improved public and community transport services.	CEO Director Infrastructure & Assets

WE WILL REPORT ON:
- # public and community transport advocacy meetings

OUTCOME IN. 2.1 Transport Asset Management Plan meets community needs.

Action	Responsibility
Review Councils Transport Asset Management Plan, Asset register & condition assessments, ensuring that assets align with agreed standards of service	Manager, Transport Infrastructure

WE WILL REPORT ON:
- Completion of Transport Asset Management Plan and annual reviews

OUTCOME IN. 2.2 Support National Heavy Vehicle Regulator to manage the efficient and effective movement of goods within the LGA.

Action	Responsibility
Support provided to National Heavy Vehicle Regulator (NHVR) to manage the effective movement of goods within the LGA	Manager, Transport Infrastructure

WE WILL REPORT ON:
- Number of NHVR requests completed

DRAFT - FOR EXHIBITION

OUTCOME IN. 3.1 Continue advocacy in regional forums and collaboration with key stakeholders to improve public transport and highway connectivity.

Action	Responsibility
Advocate for increased funding for public transport and highway connectivity	CEO Director Infrastructure & Assets
Advocate for key local projects identified in the South East and Tablelands Strategic Regional Integrated Transport Plan 2026 to be implemented.	CEO Director Infrastructure & Assets

WE WILL REPORT ON:
- # advocacy events undertaken

OUTCOME IN. 3.2 Advocate for funding of the Barton Highway duplication, Murrumbateman Bypass, Binalong Bypass and Sutton Bypass.

Action	Responsibility
Advocate for increased funding for public transport and highway connectivity	CEO Director Infrastructure & Assets
Advocate for key local projects identified in the South East and Tablelands Strategic Regional Integrated Transport Plan 2026 to be implemented.	CEO Director Infrastructure & Assets

WE WILL REPORT ON:
- # advocacy events undertaken

DRAFT - FOR EXHIBITION

OUTCOME IN. 4.1 Improve the amenity of our roads, pathways and drainage network.

Action	Responsibility
Complete annual unsealed maintenance program in line with budget	Manager, Transport Infrastructure
Complete annual sealed road maintenance program in line with budget	Manager, Transport Infrastructure
Stormwater maintenance undertaken	Manager, Transport Infrastructure
Seek funding for transport infrastructure rehabilitation	Manager, Transport Infrastructure Manager, Engineering Services
Complete Grampian Street footpath and Binalong Primary Kiss & Drop	Manager, Engineering Services
Complete Roads Review and commence implementation of recommendations (subject to budget allocation)	Manager, Engineering Services

WE WILL REPORT ON:

- # Grant Funding applications submitted
- Maintenance programs complete in line with budget
- Roads review complete
- Grampian footpath and Binalong kiss and drop works completed

DRAFT - FOR EXHIBITION

OUTCOME IN. 4.2 Advocate for Rail Trail Project.	
Action	**Responsibility**
Finalise the design for the Rail Trail Project	Manager, Engineering Services
Lease and Licence the rail corridor	Manager, Engineering Services
Seek external funding opportunities	Manager, Engineering Services

WE WILL REPORT ON:
- Rail Trail Design complete
- Rail Trail Lease/licence secured

We are proud of our liveable and accessible local places and spaces.

OUTCOME IN. 5.1 Maintain community facilities to be safe and functional.	
Action	**Responsibility**
Implement a software to track and file interments of ashes and burials across cemetaries	Manager, Community Spaces
Develop an annual cemetery maintenance plan that meets the requirements of current legislation and Council's management Plans	Manager, Community Spaces
Complete Crago Mill Precinct Stage 2 in accordance with works outlined in Council resolution October 2025.	Manager, Waste & Facilities
Complete Sub-Division for Crago Mill Commercial Area	CEO

WE WILL REPORT ON:
- Crago Mill Stage 2 Complete
- Crago Mill Subdivision complete
- Cemetary management software implemented
- Cemetary maintenance plan complete

DRAFT - FOR EXHIBITION

OUTCOME IN. 5.2 Manage and facilitate the use of community, sport, recreation and open space facilities through Plans of Management.

Action	Responsibility
Complete the Murrumbateman Recreation Grounds Plan of Management	Manager, Community Spaces
Undertake a Pools Review and present to Council for adoption of recommendations for implementation	Manager, Community Spaces
Complete review of the Victoria Park Plan of Management and Masterplan to identify future YASS FM facility	Manager, Community Spaces

WE WILL REPORT ON:
- Plans of Management reviewed and implemented

OUTCOME IN. 6.1 Plan for community facility, sport, recreation, play, open space infrastructure provision and support project delivery.

Action	Responsibility
Commence Planning Proposal for rezoning and reclassification of Council land as recommended by the open space strategy	Director, Planning & Environment
Undertake Parks & Gardens Service Review and present to Council for adoption of recommendations for implementation	Manager, Community Spaces
Commence a business plan for the Yass Caravan Park	Manager, Waste & Facilities
Source Grants to deliver community facility and recreation projects	Manager, Community Spaces

WE WILL REPORT ON:
- Business plan developed
- Yass Caravan Park business plan developed
- Parks & Gardens Serview is endorsed by Council

DRAFT - FOR EXHIBITION

OUTCOME IN. 7.1 Improve the amenity of our public spaces.	
Action	**Responsibility**
Implement minor enhancements to Comur Street, such as lighting, high pressure cleaning, pavement repairs (as budget allows)	Manager, Community Spaces
Maintain parks, gardens and recreational facilities in accordance with scheduled maintenance program	Manager, Community Spaces
WE WILL REPORT ON: • Complete maintenance program	

OUTCOME IN. 8.1 Undertake projects to improve recreation facilities, public toilets and sporting grounds and facilities.	
Action	**Responsibility**
Complete the Category 1 all-abilities playground in Murrumbateman	Manager, Community Spaces
Select site for the Murrumbateman pump track	Manager, Community Spaces
Complete concept design for the Murrumbateman pump track	Manager, Community Spaces
WE WILL REPORT ON: • Implementation of the Yass Valley Open Space Strategy recommendations • Murrumbateman all-abilities playground is completed • Site and concept plans completed for Murrumbateman Pump Track	

DRAFT - FOR EXHIBITION

OUTCOME IN. 9.1 Operate and maintain safe and inclusive recreation facilities, public toilets, sporting facilities and natural assets with community committees and groups.

Action	Responsibility
Implement Sports Facility Field Remediation Program	Manager, Community Spaces
Undertake annual comprehensive playground audit in accordance with adopted Parks and Play Strategy	Manager, Community Spaces
Work with Gundaroo Community to agree Gundaroo Expenditure plan	Manager, Community Spaces
Develop and install signs of remote supervision at Riverbank Park, Victoria Park, Murrumbateman Recreation Ground, Binalong Recreation Ground, Bookham Recreation Ground, Sutton Recreation Ground and Bowning Recreation Ground	Manager, Community Spaces

WE WILL REPORT ON:
- Implemention of the Yass Valley Open Space Strategy recommendations (Subject to grant funding)

OUTCOME IN. 10.1 Work with business and community to make our streetscapes more vibrant and accessible.

Action	Responsibility
Advocate for grants/funding to undertake works identified in the Yass and villages masterplans	CEO

WE WILL REPORT ON:
- # advocacy events undertaken

DRAFT - FOR EXHIBITION

Our essential infrastructure is sound and reliable

OUTCOME IN. 11.1 Ensure high quality water supply options for the towns in the region and confirm ACT agreement to supply water.

Action	Responsibility
Deliver Morton Avenue Low Level Reservoir	Manager, Water & Wastewater
Maintain & operate in compliance with NSW Health Guidance and EPA Licences	Manager, Water & Wastewater
Participate in CRJO Infrastructure Steering Committee	Manager, Water & Wastewater Director, Infrastructure & Assets
Commence feasibility study on the water transfer system	Manager, Water & Wastewater
Liaise with ICON Water to develop future Service Level Agreement	Manager, Water & Wastewater Director, Infrastructure & Assets
Delivery of the water reticulation upgrade program	Manager, Water & Wastewater Director, Infrastructure & Assets CEO
Work with ACT and NSW governments to finalise cross border agreement for water supply	Manager, Water & Wastewater Director, Infrastructure & Assets CEO

WE WILL REPORT ON:

- Morton Ave Low Level Reservoir Completed
- Feasibility study on the water transfer system is completed

DRAFT - FOR EXHIBITION

OUTCOME IN. 11.2 Complete upgrade of Yass Water Treatment Plant.	
Action	**Responsibility**
Continue the planned upgrades to water treatment facilities	Manager, Water & Wastewater
WE WILL REPORT ON: • Water treatment plant milestones achieve in accordance with the funding agreement	

OUTCOME IN. 12.2 Maintain sewerage facilities.	
Action	**Responsibility**
Operate and maintain in compliance iwth EPA Licence	Manager, Water & Wastewater
WE WILL REPORT ON: • Sewerage facilities functioning satisfactorily	

OUTCOME IN. 13.1 Implement Food Organics and Garden Organics .	
Action	**Responsibility**
Investigate Food Organics and Garden Organics process as per EPA requirements	Manager, Waste & Facilities
WE WILL REPORT ON: • FOGO investigation complete	

DRAFT - FOR EXHIBITION

OUTCOME IN. 13.2 Conduct a waste audit and a review of waste transfer stations.

Action	Responsibility
Deliver waste and recycling education program	Manager, Waste & Facilities
Complete Waster Transfer Station Safety upgrades	Waste Project Officer
Provide the Waste Services Review to Council for adoption of recommendations for implementation	Manager, Waste & Facilities

WE WILL REPORT ON:
- Waste audit and review completed and endorsed by Council, implementation commenced.
- Waste Transfer Station upgrades complete

OUTCOME IN.14.1 Advocate with government and telecommunication peak bodies for elimination of communication blackspots.

Action	Responsibility
Engage with government and telecommunication peak bodies to address the issue of black spots	CEO

WE WILL REPORT ON:
- Advocacy occurring
- Blackspots eliminated

OUTCOME IN. 15.1 Advocate for improved internet and phone services to meet the growing population and demand.

Action	Responsibility
Advocate for improvements to connectivity with government and telecommunications peak bodies.	CEO

WE WILL REPORT ON:
- Advocacy occurring
- Internet and phone services improved

DRAFT - FOR EXHIBITION

DRAFT FOR EXHIBITION

Civic Leadership

"Our leaders operate ethically and implement good governance."

Community Strategic Plan 2042

Civic Leadership

Council is an effective, responsible and innovative organisation.

OUTCOME CL. 1.1 Develop a WHS Management System.

Action	Responsibility
Continued development and implementation of a WHS Management System.	Manager, People & Safety
Implementation of the Culture Team Action Plan	Manager, People & Safety

WE WILL REPORT ON:
- WHS Management System progressed
- Culture Team Action Plan Developed and implementation commenced

OUTCOME CL. 1.2 Support and drive the identification of business improvement opportunities and service reviews.

Action	Responsibility
Review Duplicate 'Name' entries in MagiQ for Customers. Linking debtors to correct names & produce a process to support	Coordinator, Customer Service
Provide the Destination Service Review to Council for adoption of recommendations for implementation	Snr Destination Officer
Provide the Library Service Review to Council for adoption of recommendations for implementation	Coordinator, Library Services
Strengthen performance management systems to support employee growth and accountability	Manager, People & Safety

DRAFT - FOR EXHIBITION

OUTCOME CL. 1.2 Support and drive the identification of business improvement opportunities and service reviews. CONT'D

Action	Responsibility
Develop Information Technology Strategy and Action Plan (including Cyber-Security)	Head of Information Communication & Technology
Continue Service Review Program in line with Service Reviews identified in 26/27 Operational Plan.	EMT
Progressively improve development assessment timeframes to align with the Environmental Planning and Assesment (Statement of Expectations) Order 2024	Manager, Planning Strategy & Development
Present to Council a bi-monthly update on development assessment timeframes	Manager, Planning Strategy & Development
Complete and implement the Salary Structure Review	Manager, People & Safety
Complete and implement a review of the Yass Valley Council Development Control Plan 2024	Manager, Planning Strategy & Development
Engage with Internal Audit and plan implementation of audit findings	Manager, Governance & Risk
Complete Internal Audit of the rating module in MAGIQ	CFO
Deliver community campaign for Snap, Send, Solve awareness - including material for access	Coordinator, Customer Service
Debt Collection processes for outstanding and doubtful debts reviewed	CFO

WE WILL REPORT ON:

- Number of service reviews completed
- Number of business improvement initiatives delivered
- Rating Module audited
- Debt Collection process reviewed

DRAFT - FOR EXHIBITION

OUTCOME CL. 1.3 Manage Council's assets to minimise risk, reflect lifecycle costs and meet community need.

Action	Responsibility
Property Strategy Implementation commenced	CEO
Model an increase in rates revenue through the Special Rate Variation (SRV) to address Council's ageing infrastructure and long-term financial sustainability. Report back to Council a proposed SRV percentage increase and potential application in 2027 (subject to Council resolution).	EMT CFO
Ensure Council's assets are appropriately insured	Manager, Governance & Risk

WE WILL REPORT ON:
- SRV modelled
- Property Strategy 2026/27 Actions achieved

OUTCOME CL. 1.4 Manage Councils systems, processes and projects in a sustainable way that maximises value for money for ratepayers

Action	Responsibility
Provide advice in relation to Council's governance, risk management and control processes.	Manager, Governance & Risk
Set and Publish Customer service response time benchmarks	Coordinator, Customer Service
Implementation of electronic time and attendance software	Manager, People & Safety
Deliver ongoing risk initiatives to strengthen Council's business resilience and risk informed decision-making	Manager, Governance & Risk
Progress implementation of enhanced grants management process	CFO
Integration of Snap Send Solve with MagiQ service requests	Coordinator, Customer Service

WE WILL REPORT ON:
- Customer Service data published
- Grants process improved

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OUTCOME CL.1.5 Council Financial Sustainability Strategy to ensure improvement in the short and long term.

Action	Responsibility
Continued implementation of the Financial Sustainability Roadmap	CEO /EMT CFO
Planned implementation of Governance Frameworks identified by the Audit Risk Improvement Committee.	Manager, Governance & Risk
Identify deliverables from the Workforce Management Strategy working towards ensuring Council's workforce continues to meet service needs into the future.	Manager, People & Safety
Conduct regular reviews of the Long Term Financial Plan to work towards ensuring Council remains financially sustainable into the future	CFO
Monthly Financial Management Reporting	CFO

WE WILL REPORT ON:
- Quarterly reporting on the Financial Sustainability Roadmap

OUTCOME CL. 2.1 Decisions made in accordance with Local Government Act and Regulations.

Action	Responsibility
Coordinate professional development, the provision of facilities and associated reporting to support the Mayor and Councillors to undertake their civic duties.	Manager, Governance & Risk
Enable and support the Audit Risk and Improvement Committee to provide independent oversight and continuous improvement	Manager, Governance & Risk
Working with the local community develop Council's Reconciliation Action Plan	Manager, People & Safety

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OUTCOME CL. 2.1 Decisions made in accordance with Local Government Act and Regulations. CONT'D

Action	Responsibility
Working with the local community to review Council's Disability Inclusion Action Plan (DIAP)	Manager, People & Safety
Run an internal election process for Mayor and Deputy Mayor at the September Council meeting	Manager, Governance & Risk

WE WILL REPORT ON:
- Internal Election process completed
- Reconciliation Action Plan Developed
- DIAP Reviewed and updated

OUTCOME CL. 2.2 Ensure our Integrated Planning and Reporting responsibilities are met.

Action	Responsibility
Review the Delivery program 2025-2029 and prepare the 2027-2028 Operational Plan for consideration by Council.	Manager, Governance & Risk
Develop and present the 2025-2026 Annual Report to Council	Communication & Engagement
Meet all of Councils Legislative Compliance & Reporting requirements as set by the Office of Local Government (OLG)	Manager, Governance & Risk

WE WILL REPORT ON:
- Compliance achieved

OUTCOME CL. 3.1 Council actively participates in CRJO and regional interest groups to identify and action opportunities for our region.

Action	Responsibility
Attend CRJO CEO & Board Meetings	CEO/Mayor

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OUTCOME CL. 3.1 Council actively participates in CRJO and regional interest groups to identify and action opportunities for our region.

Action	Responsibility
Engage with relevant authorities to advocate for improved public & community transport services	CEO
Participate in CRJO sub-Committees	EMT Specialist Areas

WE WILL REPORT ON:
- Active participation in CRJO and regional interest groups

Our Community is informed and engaged in decision making

OUTCOME CL. 4.1 Community Engagement Strategy and Guidelines are informed by best practice and community needs.

Action	Responsibility
Deliver community campaign for Snap, Send, Solve awareness - including material for access	Coordinator, Customer Service
Council's Community Communication Policy follows the engagement principles based on the social justice principles of equity, access, participation and rights.	Manager, Community & Engagement
Improve website useability	Coordinator, Communications & Engagement
Prepare a Digital Communication Strategy	Manager, Community & Engagement

WE WILL REPORT ON:
- Increased community participation in Council's engagement opportunities
- # website visits
- Digital communication strategy complete

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OUTCOME CL. 4.2 Engage with the community to review upcoming service reviews and discuss options for future financial sustainability.

Action	Responsibility
Develop and deliver effective communication plans to increase community awareness of and engagement with Council services.	Manager, Community & Engagement
Enhance online engagement in target markets through with all marketing channels	Snr Destination Officer
Implement approach outlined in Community Engagement Strategy for service reviews stakeholder engagement	Manager, Community & Engagement
Implement the 'Involve' level of engagement for all Financial Sustainability consultation.	EMT

WE WILL REPORT ON:
- Engage with the community & stakeholders on service reviews being completed

OUTCOME CL. 5.1 Ensure our community is actively informed about Council's news and activities.

Action	Responsibility
Weekly 'What's On' produced and distributed on community notice boards.	Coordinator, Communications & Engagement
Events added to Yass Valley Councils website	Coordinator, Communications & Engagement
Launch quarterly newsletter with project updates and community news to be sent with rates notices	Coordinator, Communications & Engagement
Plan and deliver community engagement projects that enable participation from our community and relevant stakeholders	Manager, Community & Engagement

WE WILL REPORT ON:
- # newsletters produced
- # events on council website

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OUTCOME CL. 5.1 Ensure our community is actively informed about Council's news and activities.

Action	Responsibility
Promotional posters of Council news and events distributed to community notice boards	Coordinator, Communications & Engagement
Develop and deliver effective internal communication plans to increase community awareness of and engagement with Council services.	Manager, Community & Engagement
WE WILL REPORT ON: • Improved accessibility to timely and relevant access to Council information	

OUTCOME CL. 5.2 Provide a quality customer experience through face-to-face and online contact in line with the customer service charter.

Action	Responsibility
Conduct a Community Satisfaction Survey	Coordinator, Communications & Engagement
Complete monthly statistics and trends of Visitors through the door at the YVIC & Customer Service	Snr Destination Officer
Produce Customer Service & Library Services quarterly trend mapping based on monthly statistics.	Manager, Community & Engagement
WE WILL REPORT ON: • Improved customer satisfaction survey results	

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Measuring Success

The Operational Plan is reviewed annually as part of Council's Annual Report.

We also report on these actions as part of the quarterly review of the Operational Plan and Budget.

In the Annual Report, we report on our efforts in enacting the Operational Plan. Each action is reported as being either achieved or not achieved.

If the action was not achieved, a comment is provided to explain why the action was unable to be achieved and outline when it is expected to be achieved.

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2025/26
Long Term Financial Plan

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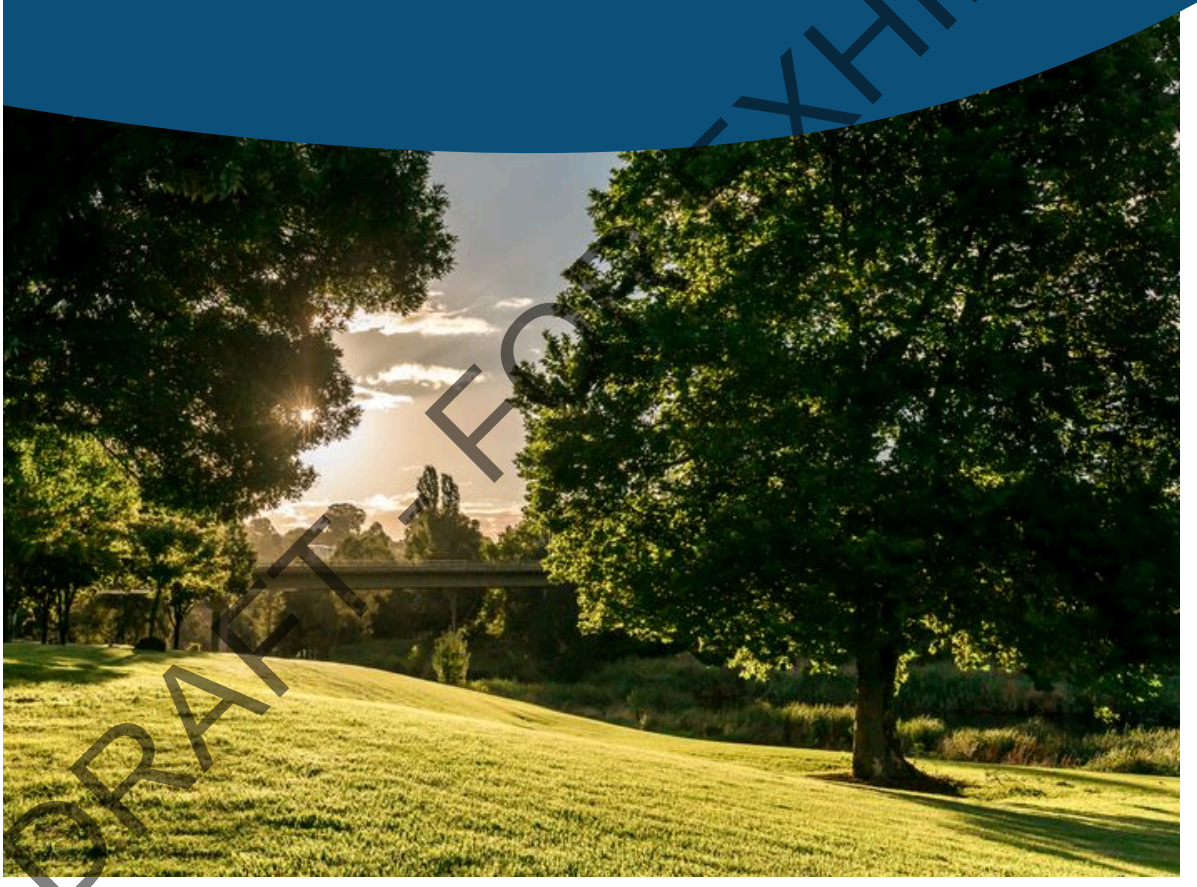

yass valley council
the country the people

We recognise the Ngunnawal people as the Traditional Custodians of the land, water, and skies across the Yass Valley. We pay our respects to Elders past, present and emerging, valuing their ongoing connection to Country. This Council extends that respect to all Aboriginal and Torres Strait Islander people in our Local Government Area and reaffirms that our work takes place on Ngunnawal Country.

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Integrated Planning and Reporting Framework

The NSW Government requires all councils to prepare a suite of documents to satisfy the reporting outcomes with the Integrated Planning and Reporting (IP&R) Framework.
The Long Term Financial Plan (LTFP) is part of the Resourcing Strategy which along with the Assets Management Strategy and Plans and Workforce Management Strategy provide the assumptions and background to assist in the completion of Council's program of works and services.

Executive Summary

The Long Term Financial Plan (LTFP) is a financial projection that quantifies the cost of Council's services, investments and capital programs for the next ten years, given certain assumptions and estimates.
It is the mechanism where Council can test the assumptions and objectives against financial realities. It has been prepared to provide the community with the appropriate information about how Council's finances will operate over the next ten years in line with the different choices that can be made.
The LTFP is based on a set of assumptions, which generally relate to those matters which are most likely to affect the overall outcome of the LTFP. The following assumptions have been considered, discussed and used as a basis to forecast Council's long term financial position over the ten year plan.

Estimates, Assumptions and Forecasts

Council's financial strategy has been developed considering Council's current financial position and identified financial sustainability challenges where Council needs to identify and develop and implement a range of strategies to improve its financial position, whilst maintaining Council's commitment to invest in our infrastructure assets and providing services to our community in a financially prudent and sustainable way.
This strategy has been used to underpin the development of the 2026/27 budget, which forms the first year of the LTFP, and includes provision of actions outlined in "Financial Sustainability Roadmap" developed and adopted by Council in August 2025 to improve its financial sustainability, and to position Council to adequately respond to future community aspirations and expectations whilst achieving and to then maintain its financial sustainability.

A base 2026-36 Long Term Financial Plan (LTFP) is presented taking into account Council's constrained financial position.

This LTFP excludes provision for:

- Grant funds not yet awarded under the Commonwealth Government's Regional Precincts and Partnerships Program
- Additional revenue and expenditure associated with the 'PARKWOOD' development
- Revenues associated with a broad program of land sales, until a Property Portfolio review is undertaken. Noting the base LTFP includes sales for properties already endorsed by Council for sale.

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Inflation and Indexation

Given the current economic climate, reference to Consumer Price Index and expectations outlined by the Reserve bank of Australia and other relevant agencies have been considered. The Consumer Price Index has been broadly applied throughout the LTFP to forecast the movement in both expenditure and revenues. An estimate of the Consumer Price Index over the duration of the LTFP is provided below.

Year	Consumer Price Index
2026/27	Up to 4.2%
2027/28	2.8%
2028/29	2.5%

Consolidated Income Statement 2026/27

Income from Continuing Operations	Revised 2025-26 Budget	Consolidated 2026-27 Budget
Rates and Annual Charges	$24,148,020	$24,993,133
User charges and fees	$6,332,946	$6,446,946
Grants and contributions provided for operating purposes[1]	$12,808,806	$8,154,665
Grants and contributions provided for capital purposes[2]	$10,157,223	$17,657,144
Interest and Investment Income[3]	$1,318,989	$1,769,500
Other Revenues	$463,690	$322,000
Other Income[4]	$751,627	$487,000
Net gain/loss from the disposal of assets	-	$914,000
Total Income from Continuing Operations	**$55,981,301**	**$60,743,641**

Expenses from Continuing Operations	Revised 2025-26 Budget	Consolidated 2026-27 Budget
Employee benefits and on-costs	$15,238,190	$17,153,640
Materials and services	$18,649,820	$15,734,972
Depreciation, amortisation and impairment of non-financial assets	$10,812,132	$11,435,400
Borrowing costs	$2,375,102	$3,070,499
Other Expenses	$971,977	$1,009,630
Total Expenses from Continuing Operations	**$48,047,221**	**$48,404,141**
Operating result from Continuing Operations	**$7,934,080**	**$12,399,500**
Operating result before grants and Contributions for Capital Purposes	**-$2,223,143**	**-$5,317,644**

*For explanatory notes, refer to the Budget 2026-2027 Document.

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Rating Income

Under the Local Government Act 1993, Council can choose to structure its rates in a number of ways. Yass Valley Council has chosen to employ the system of both base rates and minimum rates and ad valorem rating structure, and has applied three rate categories – Residential, Farmland and Business. Further detail in respect to Council's Ordinary Rates and the structure of the Ordinary Rate can be found in Council's 2026/27 Revenue Statement.

Growth within the Yass Valley from subdivisions and new land releases increases Council's rates base. Council's rating structure is reviewed regularly and is assumed to remain the same over the life of the LTFP.

Ordinary Rates

Rates for 2026/27 have been increased overall by the Rate Peg (explained below) of 3.4 per cent set for Yass Valley Council by the Independent Pricing and Regulatory Tribunal NSW (IPART).

Rates and Annual charges for Yass Valley Council for 2026/27 are outlined in following table:

Rates and Annual charges	Actual 25-26 (YTD 31/03/26)	QBR2 25-26	Consolidated Budget 2026-27	QBR2 vs Consolidated 2026-27 Budget	
				$	%
Annual charge					
Annual charges levied	**$10,238,446**	**$9,879,849**	**$10,132,773**	**$252,924**	**3%**
Domestic waste management services*	$2,395,638	$2,323,286	$3,285,089	**$961,803**	**41%**
Drainage	$59,461	$60,000	$60,000	**$0**	**0%**
Sewerage services	$3,072,909	$3,003,228	$3,014,266	**$11,038**	**0%**
Waste management services*	$2,299,180	$2,334,382	$1,407,895	**-$926,487**	**-40%**
Water supply services	$2,411,258	$2,293,839	$2,500,523	**$206,684**	**9%**
Less: pensioner rebates (mandatory)	$0	-$134,886	-$135,000	**-$114**	**0%**
Pensioner rate subsidies received	**$0**	**$74,557**	**$74,000**	**-$557**	**-1%**
Domestic waste management	$0	$24,000	$26,000	**$2,000**	**8%**
Sewerage	$0	$23,328	$22,000	**-$1,328**	**-6%**
Water	$0	$27,229	$26,000	**-$1,229**	**-5%**
Total Annual charge	**$10,238,446**	**$9,954,406**	**$10,206,773**	**$252,367**	**$0**
Ordinary Rates					
Rates levied to ratepayers	**$14,068,858**	**$14,115,055**	**$14,718,360**	**$603,305**	**3%**
Business	$1,084,376	$1,105,496	$1,182,166	**$76,670**	**3%**
Farmland	$5,117,303	$5,143,461	$5,374,804	**$231,343**	**3%**
Residential	$8,122,982	$8,067,404	$8,285,390	**$217,986**	**3%**
Less: pensioner rebates (mandatory)	-$255,803	-$201,306	-$124,000	**$77,306**	**3%**
Pensioner rate subsidies received	**$0**	**$0**	**$68,000**	**$68,000**	**3%**
Financial Management - Pensioner Subsidy	$0	$70,804	$68,000	**-$2,804**	**3%**
Total Ordinary Rates	**$14,068,858**	**$14,115,055**	**$14,786,360**	**$795,674**	**6%**
Total Rates & Annual Charges	**$24,307,304**	**$24,069,461**	**$24,993,133**	**$795,674**	**3%**

*Domestic waste management services and waste management services show a variation between the Consolidated Budget for 2026/27 and the QBR2 Budget 2025/26. This is due to a change in methodology across waste services, attributing appropriate revenue and expenditure across the different waste categories- domestic, general, and commercial.

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Other Revenues

Other revenues include items such as Legal Fees recovered from debt recovery, Fuel Tax Credits, Insurance Claims, Lease Back Vehicles, Library, Visitor Information Centre, Rural Fire Service (RFS), Heritage, and sale of assets and equipment.

Grants are provided to Councils for roads, primarily in the form of the Financial Assistance Grant (FAG), Roads2Recovery (R2), and the Roads Block Grant.

Rate Peg

Since 1977, the regulation of council rates in NSW has been largely based on an approach known as 'rate pegging'. Under this approach, each year the NSW Government determines the maximum amount by which councils can increase their annual general income. Individual councils can then adjust their rates and annual charges so their general income increases up to this maximum amount, or seek a special variation to exceed the amount.

From 2011/12 the responsibility for determining the annual rate peg has been delegated to the Independent Pricing and Regulatory Tribunal NSW (IPART). Under this framework a new Local Government Cost Index has been established by IPART and this index, less a productivity coefficient, will form the basis for the rate peg each year. This LTFP assumes that this process will continue for the life of the plan.

Employee Benefits and On-Costs

Employee costs are one of Council's highest areas of expenditure each year, representing 33 per cent of councils operating expenditure in 2026/27. Forward projections of annual salary increases have been modelled at 4.2 per cent for the 2026/27, 4 per cent for financial years 2027/28 and 2028/29 and 3.5 per cent from 2029/30.

In accordance with the State (NSW) Award, the 2026/27 budget figure for Employee Benefits and On-Costs includes:

- An estimated provision for a 4.2% wage increase from 1 July 2026, noting the actual increase may be higher or lower than this; and
- Superannuation of 12%.
- Council's employee benefits and on-costs includes an assumption that staff will take four weeks annual leave each year. Council's leave entitlement liabilities are actively managed.
- Based on historical vacancy rates across Council, this year we have applied an estimated vacancy rate of 8%. This assumption will need to be reviewed and monitored quarterly as part of the Quarterly Budget Review (QBR) process.

Superannuation

Superannuation contributions are within Statutory requirements. The Superannuation Guarantee Charge (SGC) is 12 per cent from 1 July 2026.

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Materials and Services

Expenditure on all expenditure items have been increased by the CPI along with an assessment for major expenditure items, considering contract requirements and estimated activity. The total value of Materials and contracts has reduced, due to a review of our operational requirements and the application of the Financial Sustainability Roadmap measures.

Depreciation

Depreciation has been included in the LTFP based on the estimated remaining lives of existing assets. Council's assets are re-valued in accordance with Australian Accounting Standards and the NSW Local Government Code of Accounting Practice and Reporting Guidelines. Depreciation is calculated on these revised values and adjusted for any new/disposed assets during the periods between revaluation cycles.

Asset Management

Council on behalf of the Yass Valley Community, manages a large portfolio of community assets required to deliver a wide range of services to the community. These assets represent a large part of the Council budget and require close management to ensure they are maintained, renewed, and upgraded in an affordable manner that delivers the agreed level of service to the community.

There is a strategic approach to the management of Council's assets, outlined in Council's Asset Management Strategy and associated plans for each category of asset.

Importantly, as a direct result of the constrained financial position of Council, there is an inability to budget for asset replacement and renewal in accordance with the asset management plans across all asset categories. These works are reliant on obtaining grant funding or increased revenue in order to meet the requirements outlined in the plans.

Contain within the LTFP is provision for:

- Capital for roads budgeted on average between $2.8M per year - aligned to funding recevived. This is inconsistent with the asset management plan which recommends an amount significantly higher.
- Plant and Equipment has been budgeted in accordance with the 10 year plan.

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Long Term Operating Result

Over the 10 year long term financial plan, Council can't maintain its Operating Income to its Operating Expenditure, showing that Council will not be financial sustainable in the long term.

Financial Sustainability Roadmap

Through Council's adoption of the Financial Sustainability Roadmap (FSR), it committed to being a resilient and financially responsible organisation that delivers sustainable infrastructure, quality services, and value to the community now and in the future (Financial Sustainability Roadmap 2025- 2029).

Throughout 2025/26 Council has achieved significant milestones towards addressing its financial challenges including:

- Crago Mill Stage 2 ceased
- Improved financial position for the 24/25 FY
- Maintaining Employee Costs as predicted
- In house CFO and Finance Team fully resourced
- Improvement in cash position in outer years
- Improved financial management reporting
- Improved Integrated Planning and Reporting Document Suite
- Improved engagement with Audit Risk Improvement Committee
- Improved level of financial information and engagement with Council.

There is much more work ahead.

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Long Term Financial Plan

Given the current financial outlook, Council has undertaken a range of modelling with respect to the Long-Term Financial Plan (LTFP).

These include the following:

1. Base Case
2. Base Case + Interest Only Loan on Crago Mill for a further 12 months
    a. This model depicts the impact on the various funds if council were to extend the Interest Only period on the Crago Mill loan.
3. Base Case + Pricing Methodology
    a. This model depicts the impact of the 34.2% increase on Fee & Charges applicable to Water.
4. Base Case + 35% SRV
    a. This model depicts the impact of a 35% SRV applied in 27/28.
5. Base Case + 50% SRV
    a. This model depicts the impact of a 50% SRV applied in 27/28.

Each model is discreet and consideration should be given to the impact when applying the scenarios in combination with each other.

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Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Consolidated: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - CONSOLIDATED Scenario: Base	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	23,156,000	24,148,021	24,993,133	25,633,795	26,259,499	26,900,481	27,557,117	28,229,787	28,918,884	29,624,808	30,347,972	31,088,795
User Charges & Fees	6,160,000	6,332,946	6,446,200	6,626,694	6,792,361	6,962,170	7,136,224	7,314,630	7,497,496	7,684,933	7,877,056	8,073,983
Other Revenues	680,000	463,690	322,000	331,016	339,291	347,774	356,468	365,380	374,514	383,877	393,474	403,311
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,385	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	20,421,000	10,157,223	17,657,144	21,075,813	8,409,708	4,366,201	4,475,356	4,587,239	4,701,920	4,819,468	4,939,955	5,063,454
Interest & Investment Revenue	2,310,000	1,319,989	1,769,500	993,322	1,000,080	1,007,001	1,014,088	1,021,344	1,028,775	1,036,385	1,044,176	1,052,155
Other Income:												
Net Gains from the Disposal of Assets	-	-	914,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of Impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	439,627	487,000	500,636	513,152	525,981	539,130	552,608	566,424	580,584	595,099	609,976
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**61,813,000**	**55,981,301**	**60,743,641**	**63,544,271**	**51,906,661**	**49,916,992**	**50,105,952**	**51,324,247**	**52,572,603**	**53,851,760**	**55,162,480**	**56,905,541**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	13,295,000	15,238,190	17,153,640	17,839,785	18,553,377	19,202,745	19,874,841	20,570,460	21,290,426	22,035,591	22,806,837	23,605,076
Borrowing Costs	717,000	2,375,102	3,070,499	3,000,258	2,863,499	2,726,133	2,587,124	2,439,714	2,334,041	2,173,302	1,991,802	1,799,304
Materials & Contracts	13,023,000	18,649,820	15,734,972	15,809,541	15,902,499	16,314,996	16,736,697	17,159,054	17,602,114	18,058,941	18,507,382	18,977,124
Depreciation & Amortisation	10,059,000	10,812,132	11,435,400	12,016,546	13,550,875	13,949,339	14,367,537	14,784,711	15,249,832	15,740,180	16,140,981	16,533,318
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,006,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,223,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**39,454,000**	**48,047,221**	**48,404,141**	**50,604,029**	**51,934,097**	**53,283,657**	**54,683,903**	**56,099,587**	**57,650,701**	**59,211,659**	**60,680,739**	**62,179,402**
Operating Result from Continuing Operations	**22,359,000**	**7,934,080**	**12,339,500**	**12,940,241**	**(27,435)**	**(4,366,665)**	**(4,577,952)**	**(4,775,340)**	**(5,078,098)**	**(5,359,899)**	**(5,518,259)**	**(5,673,861)**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**22,359,000**	**7,934,080**	**12,339,500**	**12,940,241**	**(27,435)**	**(4,366,665)**	**(4,577,952)**	**(4,775,340)**	**(5,078,098)**	**(5,359,899)**	**(5,518,259)**	**(5,673,861)**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,938,000**	**(2,223,143)**	**(5,317,644)**	**(8,135,571)**	**(8,437,143)**	**(8,732,865)**	**(9,053,307)**	**(9,362,579)**	**(9,780,019)**	**(10,179,367)**	**(10,458,214)**	**(10,737,316)**

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Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Consolidated: Balance Sheet

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - CONSOLIDATED
Scenario: Base

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	21,681,000	25,394,956	15,766,504	11,125,669	9,865,689	6,533,901	5,980,914	4,214,573	1,768,622	3,274,414	5,929,570	7,638,759
Investments	16,200,000	16,200,000	8,591,661	7,704,000	7,704,000	7,704,000	7,704,000	7,640,076	6,304,418	5,861,559	3,703,338	337,690
Receivables	7,343,000	5,959,026	5,283,509	5,408,735	5,506,167	5,605,868	5,724,591	5,841,604	5,962,910	6,092,572	6,217,436	6,338,125
Inventories	123,000	175,936	117,119	113,828	111,356	109,000	116,000	119,467	122,311	126,168	131,318	131,318
Contract assets and contract cost assets	5,055,000	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750
Other	454,000	528,030	371,328	363,900	358,486	367,031	375,885	394,679	394,254	403,668	413,433	423,749
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	50,856,000	53,265,698	35,137,871	29,723,888	28,553,450	25,332,536	25,909,140	23,318,948	19,834,264	20,765,130	21,399,679	19,877,351
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	184,684	436,069	448,278	459,485	470,978	482,747	494,816	507,186	519,866	532,862	546,184
Inventories	-	17,244	28,343	29,137	29,865	30,612	31,377	32,162	32,966	33,790	34,634	35,500
Contract assets and contract cost assets	-	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Infrastructure, Property, Plant & Equipment	683,860,000	727,451,408	776,623,480	812,476,726	829,111,638	845,107,521	858,680,882	873,452,736	889,745,366	901,542,315	913,552,684	906,679,894
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	32,628	53,629	55,131	56,509	57,922	59,370	60,854	62,375	63,935	65,533	67,171
Total Non-Current Assets	690,860,000	735,045,213	784,500,781	820,368,622	837,016,733	853,026,277	866,613,625	881,409,817	897,707,143	909,519,155	921,544,964	914,688,000
TOTAL ASSETS	**741,716,000**	**788,310,912**	**819,638,652**	**850,092,510**	**865,570,182**	**878,358,813**	**892,523,464**	**904,818,765**	**917,541,407**	**930,284,285**	**942,944,643**	**934,565,351**
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	9,588,000	9,501,330	7,583,845	7,530,891	7,524,576	7,698,014	7,877,156	8,060,076	8,248,728	8,440,452	8,639,373	8,849,251
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	2,156,000	3,077,613	3,061,810	3,399,020	2,174,597	1,806,780	1,851,949	1,898,248	1,945,704	1,994,347	2,044,205	2,095,310
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	895,000	971,190	2,387,644	2,504,403	2,215,739	2,354,749	2,502,158	7,516,637	2,797,251	2,978,751	2,986,500	2,999,119
Employee benefit provisions	2,615,000	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926
Other provisions	-	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	15,254,000	17,013,235	16,458,602	16,897,037	15,378,014	15,322,645	15,694,366	20,938,063	16,454,786	16,876,652	17,135,181	17,406,784
Non-Current Liabilities												
Payables	-	440,798	716,443	736,652	755,261	774,277	793,772	813,760	834,252	855,262	876,803	898,887
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	29,191,000	30,370,924	47,050,526	44,620,997	43,223,979	41,687,950	40,004,511	33,306,596	36,212,968	34,052,937	31,883,156	28,884,038
Employee benefit provisions	124,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	31,675,000	32,507,620	49,462,866	47,053,546	45,675,137	44,158,124	42,494,180	35,816,253	38,743,117	36,604,096	34,455,856	31,478,822
TOTAL LIABILITIES	**46,929,000**	**49,520,855**	**65,921,468**	**63,950,583**	**61,053,152**	**59,480,769**	**58,188,546**	**56,754,316**	**55,197,903**	**53,480,749**	**51,591,037**	**48,885,606**
Net Assets	**694,787,000**	**718,780,057**	**753,717,284**	**786,141,927**	**804,517,031**	**818,878,044**	**833,334,908**	**847,864,449**	**862,343,503**	**876,803,536**	**891,353,606**	**885,679,745**
EQUITY												
Retained Earnings	336,216,000	344,150,080	356,489,580	369,429,821	369,402,386	365,035,721	360,457,770	355,682,430	350,604,332	345,244,433	339,726,174	334,052,313
Revaluation Reserves	358,571,000	374,629,977	397,227,704	416,712,106	435,114,644	453,842,323	472,877,137	492,182,019	511,739,171	531,559,103	551,627,432	551,627,432
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	694,787,000	718,780,057	753,717,284	786,141,827	804,517,031	818,878,044	833,334,906	847,864,449	862,343,503	876,803,536	891,353,606	885,679,745
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**694,787,000**	**718,780,057**	**753,717,284**	**786,141,827**	**804,517,031**	**818,878,044**	**833,334,906**	**847,864,449**	**862,343,503**	**876,803,536**	**891,353,606**	**885,679,745**

DRAFT - FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Consolidated: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - CONSOLIDATED Scenario: Base	Actuals 2024/25 $	Current Year 2025/26 $	Projected Years 2026/27 $	2027/28 $	2028/29 $	2029/30 $	2030/31 $	2031/32 $	2032/33 $	2033/34 $	2034/35 $	2035/36 $
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	21,942,000	25,329,968	24,953,029	25,583,632	26,209,986	26,849,764	27,505,166	28,176,672	28,861,375	29,568,973	30,290,779	31,030,211
User Charges & Fees	6,392,000	6,397,124	6,387,124	6,776,157	6,745,976	6,914,625	7,087,491	7,444,165	7,632,452	7,823,264	8,018,845	8,219,316
Interest & Investment Revenue Received	2,950,000	1,767,575	1,916,518	1,707,113	1,534,544	1,357,963	1,180,463	1,037,107	1,063,035	1,089,611	1,116,851	1,144,772
Grants & Contributions Revenue Received	19,099,000	23,800,937	25,914,550	28,791,310	15,773,534	12,801,338	13,543,554	13,882,143	14,229,197	14,584,926	14,949,549	15,323,288
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,074,000	1,764,870	1,092,427	814,655	836,843	857,764	879,208	901,188	923,718	946,811	970,481	994,743
Payments:												
Employee Benefits & On-Costs	(13,529,000)	(15,512,674)	(17,697,849)	(17,819,287)	(18,532,057)	(19,183,317)	(19,854,773)	(20,548,896)	(22,213,287)	(22,780,763)	(23,361,184)	(23,955,145)
Materials & Contracts	(15,909,000)	(18,317,423)	(17,109,981)	(15,974,462)	(15,947,055)	(16,221,087)	(16,639,654)	(17,067,549)	(17,505,149)	(17,952,581)	(18,400,396)	(18,858,145)
Borrowing Costs	(621,000)	(2,340,389)	(3,077,370)	(3,007,434)	(2,871,007)	(2,731,144)	(2,592,393)	(2,446,244)	(2,339,698)	(2,179,251)	(1,998,092)	(1,804,141)
Bonds & Deposits Refunded	(87,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(331,000)	(1,031,904)	(1,195,831)	(1,016,018)	(1,036,738)	(1,042,252)	(1,027,359)	(1,009,328)	(1,121,244)	(1,149,176)	(1,177,246)	(1,205,768)
Net Cash provided (or used in) Operating Activities	24,663,000	20,732,406	21,792,907	26,049,753	12,238,837	9,282,794	9,886,253	10,115,455	10,280,114	10,484,662	10,739,989	10,992,529
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	7,608,339	887,661	-	-	-	63,325	1,076,257	702,859	2,158,220	3,365,688
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	251,000	-	1,000,000	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	63,600,000	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(40,863,000)	(38,344,563)	(38,096,755)	(39,285,480)	(11,783,133)	(11,217,559)	(8,906,083)	(10,261,683)	(11,975,310)	(7,717,197)	(8,083,022)	(9,660,528)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(32,612,000)	(38,344,563)	(29,488,416)	(38,397,819)	(11,783,133)	(11,217,559)	(8,906,083)	(10,198,358)	(10,899,053)	(7,014,338)	(5,924,802)	(6,294,840)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	17,727,000	22,211,546	40,439,548	74,875	818,720	818,720	818,720	818,720	6,019,632	818,720	818,720	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(852,000)	(895,434)	(41,963,491)	(2,367,644)	(2,504,403)	(2,215,739)	(2,354,749)	(2,502,158)	(7,832,644)	(2,797,251)	(2,978,751)	(2,988,500)
Repayment of lease liabilities (principal repayments)	(62,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	16,813,000	21,316,113	(1,523,943)	(2,292,769)	(1,685,683)	(1,397,019)	(1,536,029)	(1,683,438)	(1,813,012)	(1,978,531)	(2,160,031)	(2,988,500)
Net Increase/(Decrease) in Cash & Cash Equivalents	8,864,000	3,703,956	(9,218,452)	(4,640,835)	(1,259,979)	(3,331,784)	(552,987)	(1,776,341)	(2,431,951)	1,491,792	2,655,156	1,709,189
plus: Cash & Cash Equivalents - beginning of year	12,817,000	21,681,000	25,384,956	15,766,504	11,125,669	9,865,689	6,533,901	5,980,914	4,214,573	1,782,622	3,274,414	5,929,570
Cash & Cash Equivalents - end of the year	21,681,000	25,384,956	15,766,504	11,125,669	9,865,689	6,533,901	5,980,914	4,214,573	1,782,622	3,274,414	5,929,570	7,638,759
Cash & Cash Equivalents - end of the year	21,681,000	25,384,956	15,766,504	11,125,669	9,865,689	6,533,901	5,980,914	4,214,573	1,782,622	3,274,414	5,929,570	7,638,759
Investments - end of the year	16,200,000	16,200,000	8,591,661	7,704,000	7,704,000	7,704,000	7,704,000	7,640,675	6,564,418	5,861,559	3,703,338	337,650
Cash, Cash Equivalents & Investments - end of the year	37,881,000	41,584,956	24,358,165	18,829,669	17,569,689	14,237,901	13,684,914	11,855,248	8,347,039	9,135,973	9,632,908	7,976,409
Representing:												
- External Restrictions	28,623,000	26,842,342	19,479,732	15,756,757	16,941,799	16,224,443	16,999,970	16,570,755	14,524,057	16,418,438	18,633,439	18,990,080
- Internal Restrictions	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	1,929,000	7,413,614	(2,450,567)	(4,256,088)	(8,701,110)	(9,315,542)	(10,644,056)	(12,044,507)	(13,506,017)	(14,611,465)	(16,329,531)	(18,342,671)
	37,881,000	41,584,956	24,358,165	18,829,669	17,569,689	14,237,901	13,684,914	11,855,248	8,347,039	9,135,973	9,632,908	7,976,409

DRAFT FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

General Fund: Income Statement

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2036												
INCOME STATEMENT - GENERAL FUND	Actuals	Current Year	Projected Years									
Scenario: Base	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	15,865,000	16,528,996	16,194,255	16,588,549	16,988,121	17,397,320	17,816,376	18,245,528	18,685,018	19,135,096	19,596,017	20,068,041
User Charges & Fees	2,832,000	3,452,124	3,134,690	3,222,461	3,303,023	3,385,598	3,470,238	3,556,994	3,645,919	3,737,067	3,830,494	3,926,256
Other Revenues	667,000	463,690	196,000	201,488	206,525	211,688	216,981	222,405	227,965	233,664	239,506	245,494
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,385	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	11,503,000	5,974,277	2,862,150	2,942,290	3,015,847	3,091,244	3,168,525	3,247,738	3,328,931	3,412,155	3,497,458	3,584,895
Interest & Investment Revenue	1,663,000	884,911	1,404,609	826,404	833,162	840,083	847,170	854,426	861,857	869,467	877,259	885,237
Other Income:												
Net Gains from the Disposal of Assets	-	-	914,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	427,627	475,000	488,300	500,508	513,020	525,846	538,992	552,467	566,278	580,435	594,946
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**41,596,000**	**40,852,432**	**33,335,369**	**32,652,488**	**33,439,757**	**34,246,338**	**35,072,704**	**35,919,342**	**36,786,748**	**37,675,432**	**38,585,916**	**39,518,736**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	11,008,000	13,294,148	14,830,627	15,423,852	16,040,806	16,602,234	17,183,313	17,784,729	18,407,194	19,051,446	19,718,246	20,408,385
Borrowing Costs	99,000	1,800,000	2,531,483	2,496,839	2,403,053	2,302,985	2,196,215	2,082,295	1,960,745	1,831,055	1,692,680	1,545,037
Materials & Contracts	8,903,000	13,905,942	9,257,107	8,996,938	8,801,724	9,009,477	9,224,606	9,442,671	9,667,481	9,893,311	10,129,231	10,379,396
Depreciation & Amortisation	7,308,000	7,826,508	8,339,592	9,273,133	9,526,726	9,784,291	10,068,436	10,367,950	10,687,949	11,013,289	11,311,493	11,594,197
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	939,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,133,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**29,521,000**	**37,798,575**	**35,968,439**	**37,228,663**	**37,836,156**	**38,789,430**	**39,790,274**	**40,823,291**	**41,897,657**	**42,992,747**	**44,085,386**	**45,191,595**
Operating Result from Continuing Operations	**12,075,000**	**3,053,856**	**(2,633,070)**	**(4,576,175)**	**(4,396,399)**	**(4,543,092)**	**(4,717,570)**	**(4,903,950)**	**(5,110,909)**	**(5,317,315)**	**(5,499,470)**	**(5,672,859)**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**12,075,000**	**3,053,856**	**(2,633,070)**	**(4,576,175)**	**(4,396,399)**	**(4,543,092)**	**(4,717,570)**	**(4,903,950)**	**(5,110,909)**	**(5,317,315)**	**(5,499,470)**	**(5,672,859)**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**572,000**	**(2,920,420)**	**(5,495,220)**	**(7,518,465)**	**(7,412,247)**	**(7,634,336)**	**(7,886,094)**	**(8,151,688)**	**(8,439,840)**	**(8,729,470)**	**(8,996,929)**	**(9,257,754)**

General Fund: Balance Sheet

DRAFT - FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - GENERAL FUND
Scenario: Base

	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	12,140,000	17,907,709	8,339,362	6,842,988	4,721,024	2,444,189	1,468,462	500,000	500,000	500,000	500,000	-
Investments	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	3,048,418	2,345,569	1,048,199	-
Receivables	5,884,000	4,879,399	4,144,471	4,238,005	4,305,282	4,373,087	4,463,447	4,554,210	4,645,343	4,751,134	4,846,855	4,941,305
Inventories	123,000	175,936	117,119	113,828	111,358	113,986	116,708	119,467	122,311	125,168	128,153	131,318
Contract assets and contract cost assets	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000
Other	454,000	514,204	354,834	346,819	340,969	349,069	357,446	365,948	374,708	383,528	392,721	402,434
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	27,581,000	32,657,247	22,135,786	20,721,640	18,658,643	16,480,330	15,586,064	14,657,340	13,683,379	13,097,388	11,907,929	10,467,057
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	532,264,000	566,706,108	588,620,797	599,674,513	610,646,289	624,988,749	631,960,550	641,943,613	651,862,897	661,296,356	671,233,454	664,931,980
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	539,264,000	574,018,108	595,932,797	606,986,513	617,958,289	632,300,749	639,272,550	649,255,613	659,174,897	668,608,356	678,545,454	672,243,980
TOTAL ASSETS	566,845,000	606,675,355	618,068,582	627,708,153	636,616,932	648,781,079	654,858,614	663,912,953	672,858,276	681,705,745	690,453,383	682,711,037
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	25,303
Payables	9,397,000	9,248,425	7,304,192	7,270,545	7,257,672	7,440,382	7,619,518	7,802,563	7,991,314	8,183,281	8,382,633	8,591,332
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	779,000	2,718,190	1,594,286	1,638,986	1,679,910	1,721,907	1,764,955	1,809,079	1,854,306	1,900,664	1,948,180	1,996,885
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	39,548	-	1,400,391	1,494,178	1,594,246	1,701,016	1,814,936	1,936,485	2,066,175	2,204,551	2,352,194	2,509,725
Employee benefit provisions	2,252,000	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926
Other provisions	-	-	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	12,428,000	15,106,266	13,398,982	13,503,723	13,641,330	13,963,408	14,299,512	14,648,230	15,011,898	15,388,598	15,783,110	16,223,347
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	17,828,000	40,000,000	37,646,855	36,152,677	34,558,431	32,857,415	31,042,479	29,105,994	27,038,818	24,835,267	22,483,073	19,973,349
Employee benefit provisions	111,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,394,823	1,394,823	1,394,823	1,394,823	1,394,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	20,379,000	41,505,897	39,342,752	37,848,574	36,254,328	34,553,312	32,738,376	30,801,891	28,735,715	26,531,164	24,178,970	21,669,246
TOTAL LIABILITIES	32,807,000	56,602,163	52,741,734	51,352,297	49,895,659	48,516,720	47,037,888	45,450,122	43,747,614	41,919,763	39,962,080	37,892,593
Net Assets	534,045,000	549,873,192	565,326,848	576,355,856	586,721,273	597,224,359	607,820,726	618,462,792	629,110,662	639,785,982	650,491,303	644,818,444
EQUITY												
Retained Earnings	241,582,000	244,635,856	242,002,787	237,426,612	233,030,212	228,487,120	223,769,550	218,865,600	213,754,691	208,437,376	202,937,906	197,265,047
Revaluation Reserves	292,463,000	305,237,336	323,324,062	338,929,245	353,691,061	368,737,240	384,051,175	399,597,191	415,358,971	431,348,606	447,553,397	447,553,397
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	534,045,000	549,873,192	565,326,848	576,355,856	586,721,273	597,224,359	607,820,726	618,462,792	629,113,662	639,785,982	650,491,303	644,818,444
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	534,045,000	549,873,192	565,326,848	576,355,856	586,721,273	597,224,359	607,820,726	618,462,792	629,113,662	639,785,982	650,491,303	644,818,444

DRAFT FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

General Fund: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - GENERAL FUND Scenario: Base	Actuals 2024/25 $	Current Year 2025/26 $	Projected Years 2026/27 $	2027/28 $	2028/29 $	2029/30 $	2030/31 $	2031/32 $	2032/33 $	2033/34 $	2034/35 $	2035/36 $
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	17,708,111	16,225,096	16,552,221	16,951,307	17,359,619	17,777,767	18,205,868	18,643,626	19,093,628	19,553,550	20,024,552
User Charges & Fees	-	2,779,865	3,242,115	3,192,758	3,275,759	3,357,653	3,441,595	3,627,609	3,618,626	3,706,221	3,798,877	3,893,849
Investment & Interest Revenue Received	-	894,453	1,550,086	534,744	583,914	872,732	859,720	876,162	877,365	877,365	894,935	906,970
Grants & Contributions	-	20,435,358	10,011,461	11,385,217	11,845,070	11,936,196	12,234,601	12,840,486	2,855,376	13,175,327	13,504,711	13,842,328
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,452,870	980,608	673,525	692,105	709,408	727,143	745,322	763,955	783,053	802,630	822,696
Payments:												
Employee Benefits & On-Costs	-	(13,376,300)	(14,769,643)	(15,403,819)	(16,019,972)	(16,983,275)	(17,703,089)	(18,764,410)	(18,386,173)	(19,029,089)	(19,695,728)	(20,385,079)
Materials & Contracts	-	(10,553,527)	(10,553,527)	(10,553,527)	(10,553,527)	(10,553,527)	(10,553,527)	(10,553,527)	(10,553,527)	(10,553,527)	(10,553,527)	(10,553,527)
Borrowing Costs	-	(1,803,204)	(2,531,594)	(2,496,966)	(2,463,220)	(2,303,163)	(2,195,240)	(2,082,496)	(1,960,962)	(1,831,287)	(1,692,977)	(1,542,301)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(1,031,904)	(1,195,831)	(1,016,018)	(1,036,736)	(1,042,252)	(1,067,836)	(1,094,328)	(1,121,244)	(1,149,176)	(1,177,246)	(1,205,768)
Net Cash provided (or used in) Operating Activies	-	13,050,441	2,677,509	4,625,684	5,108,901	5,377,983	5,471,591	5,588,146	5,705,681	5,820,431	5,990,991	6,071,415
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	63,325	1,076,257	702,859	1,297,359	1,048,199
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	1,000,000	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(29,494,280)	(12,253,556)	(4,721,667)	(5,736,685)	(6,060,572)	(4,748,301)	(4,804,997)	(4,845,453)	(4,457,114)	(5,043,800)	(5,292,724)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(28,494,280)	(11,253,556)	(4,721,667)	(5,736,685)	(6,060,572)	(4,748,301)	(4,741,672)	(3,769,196)	(3,754,255)	(3,746,440)	(4,244,524)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	22,211,548	40,039,588	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	(41,031,849)	(1,400,391)	(1,494,178)	(1,594,246)	(1,701,016)	(1,814,936)	(1,936,485)	(2,066,175)	(2,204,551)	(2,352,194)
Repayment of Finance Lease Liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	22,211,548	(992,301)	(1,400,391)	(1,494,178)	(1,594,246)	(1,701,016)	(1,814,936)	(1,936,485)	(2,066,175)	(2,204,551)	(2,352,194)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	5,767,709	(9,568,347)	(1,496,374)	(2,121,963)	(2,276,836)	(976,726)	(968,462)	(0)	-	(0)	(525,303)
plus: Cash & Cash Equivalents - beginning of year	-	12,140,000	17,907,709	8,339,362	6,842,988	4,721,024	2,444,189	1,468,462	500,000	500,000	500,000	500,000
Cash & Cash Equivalents - end of the year	-	17,907,709	8,339,362	6,842,988	4,721,024	2,444,189	1,468,462	500,000	500,000	500,000	500,000	(25,303)
Cash & Cash Equivalents - end of the year	12,140,000	17,907,709	8,339,362	6,842,988	4,721,024	2,444,189	1,468,462	500,000	500,000	500,000	500,000	(25,303)
Investments - end of the year	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,124,675	3,048,418	2,345,559	1,048,199	-
Cash, Cash Equivalents & Investments - end of the year	**16,328,000**	**22,095,709**	**12,527,362**	**11,030,988**	**8,909,024**	**6,632,189**	**5,656,462**	**4,624,675**	**3,548,418**	**2,845,559**	**1,548,199**	**(25,303)**
Representing:												
- External Restrictions	7,070,000	7,353,095	7,648,929	7,958,076	8,281,135	8,618,731	8,971,518	9,340,182	9,725,435	10,128,025	10,548,731	10,988,369
- Internal Restrictions	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	1,929,000	7,413,614	(2,450,567)	(4,256,089)	(6,701,110)	(9,315,542)	(10,944,056)	(12,044,507)	(13,506,017)	(14,611,466)	(16,329,531)	(18,342,671)
	16,328,000	**22,095,709**	**12,527,362**	**11,030,988**	**8,909,024**	**6,632,189**	**5,656,462**	**4,624,675**	**3,548,418**	**2,845,559**	**1,548,199**	**(25,303)**

DRAFT FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Water Fund: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - WATER FUND Scenario: Base	Actuals 2024/25 $	Current Year 2025/26 $	Projected Years 2026/27 $	2027/28 $	2028/29 $	2029/30 $	2030/31 $	2031/32 $	2032/33 $	2033/34 $	2034/35 $	2035/36 $
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,229,000	2,273,068	2,478,523	2,547,921	2,611,619	2,676,910	2,743,833	2,812,428	2,882,739	2,954,808	3,028,678	3,104,395
User Charges & Fees	3,206,000	2,736,822	2,803,300	2,881,792	2,953,837	3,027,683	3,103,375	3,180,960	3,260,484	3,341,996	3,425,546	3,511,184
Other Revenues	12,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	3,503,000	3,621,414	14,786,114	17,733,935	4,984,283	855,140	876,519	898,432	920,893	943,915	967,513	991,701
Interest & Investment Revenue	306,000	235,402	197,973	-	-	-	-	-	-	-	-	-
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of Impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	12,000	12,000	12,336	12,644	12,961	13,285	13,617	13,957	14,306	14,664	15,030
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**9,256,000**	**8,878,706**	**20,277,910**	**23,175,985**	**10,562,364**	**6,572,694**	**6,737,011**	**6,905,437**	**7,078,073**	**7,255,024**	**7,436,400**	**7,622,310**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	1,176,000	927,327	1,075,815	1,118,847	1,163,601	1,204,327	1,246,479	1,290,106	1,335,259	1,381,993	1,430,363	1,480,426
Borrowing Costs	461,000	431,332	407,308	382,788	355,766	330,919	311,751	292,241	322,734	307,031	279,947	251,041
Materials & Contracts	1,633,000	2,259,349	2,964,876	3,089,138	3,366,617	3,497,805	3,608,513	3,710,504	3,815,634	3,933,963	4,034,478	4,137,560
Depreciation & Amortisation	1,432,000	1,715,784	1,767,144	2,225,852	2,579,105	2,692,120	2,797,725	2,874,496	2,953,954	3,062,168	3,117,404	3,174,020
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	67,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	0	0	0	0	0	0	0	0
Net Losses from the Disposal of Assets	69,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**4,838,000**	**5,333,793**	**6,215,143**	**6,916,625**	**7,484,489**	**7,725,172**	**7,964,469**	**8,167,347**	**8,427,582**	**8,685,156**	**8,862,192**	**9,043,047**
Operating Result from Continuing Operations	**4,418,000**	**3,544,913**	**14,062,766**	**16,259,359**	**3,077,896**	**(1,152,478)**	**(1,227,457)**	**(1,261,911)**	**(1,349,509)**	**(1,430,132)**	**(1,425,792)**	**(1,420,737)**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**4,418,000**	**3,544,913**	**14,062,766**	**16,259,359**	**3,077,896**	**(1,152,478)**	**(1,227,457)**	**(1,261,911)**	**(1,349,509)**	**(1,430,132)**	**(1,425,792)**	**(1,420,737)**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**915,000**	**(76,501)**	**(723,348)**	**(1,474,576)**	**(1,906,388)**	**(2,007,618)**	**(2,103,976)**	**(2,160,343)**	**(2,270,402)**	**(2,374,047)**	**(2,393,305)**	**(2,412,438)**

DRAFT FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Water Fund: Balance Sheet

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - WATER FUND
Scenario: Base

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,797,000	336,862	-	-	-	-	-	-	-	-	-	-
Investments	8,496,000	8,496,000	887,661	-	-	-	-	-	-	-	-	-
Receivables	1,204,000	929,788	979,527	1,006,954	1,032,128	1,057,931	1,084,379	1,111,489	1,139,276	1,167,758	1,196,952	1,226,875
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	12,497,000	9,762,770	1,867,188	1,006,954	1,032,128	1,057,930	1,084,379	1,111,489	1,139,276	1,167,758	1,196,951	1,226,875
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	78,591,000	85,129,805	110,077,242	133,554,240	138,284,208	142,255,298	143,829,309	145,448,688	149,106,144	148,503,031	147,856,574	145,137,594
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	78,591,000	85,129,805	110,077,242	133,554,240	138,284,208	142,255,298	143,829,309	145,448,688	149,106,144	148,503,031	147,856,574	145,137,594
TOTAL ASSETS	**91,088,000**	**94,892,575**	**111,944,429**	**134,561,194**	**139,316,334**	**143,313,228**	**144,913,688**	**146,560,177**	**150,245,419**	**149,670,789**	**149,053,525**	**146,364,470**
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	4,589,697	6,238,724	10,129,375	11,305,448	12,577,099	15,964,971	15,191,797	14,397,644	13,582,533
Payables	159,000	224,375	235,964	237,657	237,657	240,376	243,193	246,016	249,010	252,012	254,984	257,919
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,377,000	359,423	1,497,514	1,760,084	494,687	84,872	86,994	89,169	91,398	93,683	96,025	98,426
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	630,000	654,172	678,703	706,325	349,985	369,153	388,663	5,266,975	402,554	429,638	458,544	489,394
Employee benefit provisions	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	2,393,000	1,464,971	2,639,181	7,520,163	7,542,964	11,050,776	12,251,298	18,406,259	16,934,934	16,194,130	15,434,197	14,655,272
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	8,414,000	7,759,804	7,081,101	6,374,776	6,024,791	5,656,638	5,266,975	-	4,482,350	4,052,712	3,594,168	3,104,774
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	8,414,000	7,759,804	7,081,101	6,374,776	6,024,791	5,656,638	5,266,975	-	4,482,350	4,052,712	3,594,168	3,104,774
TOTAL LIABILITIES	**10,807,000**	**9,224,775**	**9,690,282**	**13,894,939**	**13,567,755**	**16,706,414**	**17,518,273**	**18,406,259**	**21,417,284**	**20,246,842**	**19,028,365**	**17,760,046**
Net Assets	**80,281,000**	**85,667,800**	**102,254,147**	**120,666,255**	**125,748,579**	**126,606,814**	**127,395,415**	**128,153,918**	**128,828,136**	**129,423,947**	**130,025,160**	**128,604,423**
EQUITY												
Retained Earnings	48,089,000	51,633,913	65,696,680	81,956,039	85,033,935	83,881,457	82,654,000	81,392,089	80,042,580	78,612,448	77,186,656	75,765,919
Retaliation Reserves	32,192,000	34,033,887	36,557,468	38,710,216	40,714,645	42,725,357	44,741,415	46,761,829	48,785,556	50,811,499	52,838,505	52,838,505
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	80,281,000	85,667,800	102,254,147	120,666,255	125,748,579	126,606,814	127,395,415	128,153,918	128,828,136	129,423,947	130,025,160	128,604,423
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**80,281,000**	**85,667,800**	**102,254,147**	**120,666,255**	**125,748,579**	**126,606,814**	**127,395,415**	**128,153,918**	**128,828,136**	**129,423,947**	**130,025,160**	**128,604,423**

DRAFT - FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Water Fund: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - WATER FUND Scenario: Base	Actuals 2024/25 $	Current Year 2025/26 $	Projected Years 2026/27 $	2027/28 $	2028/29 $	2029/30 $	2030/31 $	2031/32 $	2032/33 $	2033/34 $	2034/35 $	2035/36 $
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,305,925	2,456,998	2,540,651	2,604,946	2,670,070	2,736,821	2,805,242	2,875,373	2,947,257	3,020,939	3,096,462
User Charges & Fees	-	2,801,860	2,790,694	2,866,908	2,940,176	3,013,680	3,089,022	3,166,248	3,245,404	3,326,539	3,409,703	3,494,945
Investment & Interest Revenue Received	-	197,973	(0)	(0)	3,718,887	445,325	(0)	(0)	(0)	(0)	(0)	(0)
Grants & Contributions	-	2,603,837	15,894,205	18,026,505	(0)	(0)	678,641	900,607	923,122	946,200	969,855	994,101
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	162,000	12,000	12,336	12,644	12,961	13,285	13,617	13,957	14,306	14,664	15,030
Payments:												
Employee Benefits & On-Costs	-	(927,327)	(1,079,815)	(1,118,847)	(1,163,601)	(1,204,327)	(1,246,479)	(1,290,106)	(1,335,259)	(1,381,993)	(1,430,363)	(1,480,426)
Materials & Contracts	-	(2,259,349)	(2,964,876)	(3,189,138)	(3,386,617)	(3,497,805)	(3,658,153)	(3,710,504)	(3,815,634)	(3,933,963)	(4,034,478)	(4,137,560)
Borrowing Costs	-	-	(411,327)	(586,856)	(359,305)	(335,260)	(294,078)	(294,629)	(325,081)	(309,504)	(282,587)	(255,858)
Bonds & Deposits Refunded	-	(389,640)	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	4,592,707	16,899,851	18,751,457	4,366,930	1,100,834	1,548,757	1,590,474	1,581,882	1,608,842	1,667,732	1,728,695
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	7,608,339	887,661	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Non-current Assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(6,412,702)	(24,191,000)	(23,549,102)	(5,304,642)	(4,652,499)	(2,355,678)	(2,473,462)	(4,587,683)	(433,113)	(443,941)	(455,040)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(6,412,702)	(16,582,661)	(22,662,441)	(5,304,642)	(4,652,499)	(2,355,678)	(2,473,462)	(4,587,683)	(433,113)	(443,941)	(455,040)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	5,200,912	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(630,024)	(654,172)	(678,703)	(706,325)	(349,985)	(369,153)	(388,663)	(5,582,983)	(402,594)	(429,638)	(458,544)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(630,024)	(654,172)	(678,703)	(706,325)	(349,985)	(369,153)	(388,663)	(382,071)	(402,594)	(429,638)	(458,544)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(2,460,018)	(336,982)	(4,589,687)	(1,644,037)	(3,895,651)	(1,176,073)	(1,271,651)	(3,387,873)	773,174	794,153	815,111
plus: Cash & Cash Equivalents - beginning of year	-	2,797,000	336,982	0	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)
Cash & Cash Equivalents - end of the year	-	**336,982**	**0**	**(4,589,687)**	**(6,233,724)**	**(10,129,375)**	**(11,305,448)**	**(12,577,099)**	**(15,964,971)**	**(15,191,797)**	**(14,397,644)**	**(13,582,533)**
Cash & Cash Equivalents - end of the year	2,797,000	336,982	887,661	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)	(13,582,533)
Investments - end of the year	8,496,000	8,496,000	-	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	**11,293,000**	**8,832,982**	**887,661**	**(4,589,687)**	**(6,233,724)**	**(10,129,375)**	**(11,305,448)**	**(12,577,099)**	**(15,964,971)**	**(15,191,797)**	**(14,397,644)**	**(13,582,533)**
Representing:												
- External Restrictions	8,496,000	8,763,624	9,000,242	9,245,248	9,492,816	9,749,122	10,012,348	10,282,682	10,560,314	10,845,443	11,138,270	11,439,003
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	2,797,000	69,358	(8,112,581)	(13,835,936)	(15,726,540)	(19,878,497)	(21,317,796)	(22,859,780)	(26,525,286)	(26,037,240)	(25,535,914)	(25,021,536)
	11,293,000	**8,832,982**	**887,661**	**(4,589,687)**	**(6,233,724)**	**(10,129,375)**	**(11,305,448)**	**(12,577,099)**	**(15,964,971)**	**(15,191,797)**	**(14,397,644)**	**(13,582,533)**

DRAFT - FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Sewer: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - SEWER FUND Scenario: Base	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,754,000	2,985,956	2,996,266	3,080,161	3,157,165	3,236,095	3,316,997	3,399,922	3,484,920	3,572,043	3,661,344	3,752,878
User Charges & Fees	142,000	144,000	172,000	176,816	181,236	185,767	190,411	195,172	200,051	205,052	210,179	215,433
Other Revenues	1,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	2,242,000	561,532	8,880	399,587	409,577	419,816	430,312	441,070	452,096	463,399	474,984	486,858
Interest & Investment Revenue	258,000	198,676	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**5,397,000**	**3,890,164**	**3,344,064**	**3,823,483**	**3,914,897**	**4,008,597**	**4,104,639**	**4,203,082**	**4,303,986**	**4,407,412**	**4,513,425**	**4,622,087**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	221,000	663,942	650,469	676,488	703,547	728,171	753,657	780,035	807,337	835,593	864,839	895,109
Borrowing Costs	153,000	143,770	131,708	120,630	105,280	92,230	79,157	65,178	50,562	35,216	19,175	3,227
Materials & Contracts	824,000	1,268,239	1,510,520	1,604,926	1,604,156	1,644,961	1,686,758	1,733,638	1,789,952	1,844,393	1,896,718	1,952,039
Depreciation & Amortisation	911,000	927,552	972,986	1,061,833	1,089,316	1,117,201	1,145,648	1,186,537	1,252,201	1,308,994	1,356,356	1,409,373
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	21,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**2,130,000**	**3,001,503**	**3,265,633**	**3,423,877**	**3,502,300**	**3,582,563**	**3,665,220**	**3,765,388**	**3,900,051**	**4,024,196**	**4,137,089**	**4,259,747**
Operating Result from Continuing Operations	**3,267,000**	**888,661**	**78,431**	**399,606**	**412,597**	**426,033**	**439,419**	**437,693**	**403,934**	**383,216**	**376,336**	**362,341**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**3,267,000**	**888,661**	**78,431**	**399,606**	**412,597**	**426,033**	**439,419**	**437,693**	**403,934**	**383,216**	**376,336**	**362,341**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,025,000**	**327,129**	**69,551**	**19**	**3,020**	**6,217**	**9,107**	**(3,376)**	**(48,162)**	**(80,183)**	**(98,648)**	**(124,518)**

DRAFT FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Sewer: Balance Sheet

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - SEWER FUND
Scenario: Base

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,092	1,818,323	350,214	-	-
Investments	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	2,655,139	337,650
Receivables	455,000	149,839	159,511	163,776	168,748	174,850	176,765	174,905	174,692	173,680	173,629	169,945
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	63,000	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750
Other	-	13,827	16,494	17,088	17,517	17,962	18,419	18,961	19,545	20,140	20,711	21,315
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	8,827,000	8,417,500	7,537,457	7,693,785	8,146,991	8,911,548	8,405,119	6,744,618	5,542,310	4,075,784	2,865,230	544,660
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	40,752,000	42,668,195	44,651,346	45,713,125	46,395,889	46,813,988	49,501,285	51,326,023	53,641,923	56,182,952	58,441,272	60,944,663
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	40,752,000	42,715,445	44,698,596	45,760,375	46,443,139	46,860,618	48,548,535	51,373,273	53,689,173	56,230,202	58,488,522	60,991,913
TOTAL ASSETS	49,579,000	51,132,945	52,236,053	53,454,160	54,590,129	55,772,166	56,953,655	58,117,891	59,231,483	60,305,986	61,353,751	61,536,574
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	32,000	28,529	25,788	22,938	19,937	17,256	14,445	11,496	8,403	5,159	1,756	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	265,000	277,470	288,550	300,900	271,507	284,580	298,559	313,176	328,522	344,562	177,763	-
Employee benefit provisions	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	433,000	441,999	450,339	462,839	427,445	437,836	449,005	460,672	472,925	485,721	315,518	136,000
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,889,000	2,611,120	2,322,570	2,018,669	1,747,162	1,462,582	1,164,022	850,847	522,325	177,763	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	2,889,000	2,611,120	2,322,570	2,018,669	1,747,162	1,462,582	1,164,022	850,847	522,325	177,763	-	-
TOTAL LIABILITIES	3,322,000	3,053,119	2,772,909	2,481,508	2,174,607	1,900,418	1,613,027	1,311,519	995,250	663,484	315,518	136,000
Net Assets	46,257,000	48,079,827	49,463,145	50,972,652	52,415,523	53,871,748	55,340,628	56,806,372	58,236,233	59,642,502	61,038,233	61,400,574
EQUITY												
Retained Earnings	29,930,000	30,817,661	30,896,092	31,295,698	31,708,295	32,134,329	32,573,747	33,011,441	33,415,375	33,798,591	34,174,927	34,537,268
Revaluation Reserves	16,326,000	17,262,166	18,567,053	19,676,954	20,707,227	21,737,419	22,766,880	23,794,931	24,820,858	25,843,911	26,863,306	26,863,306
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	46,257,000	48,079,827	49,463,145	50,972,652	52,415,523	53,871,748	55,340,628	56,806,372	58,236,233	59,642,502	61,038,233	61,400,574
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	46,257,000	48,079,827	49,463,145	50,972,652	52,415,523	53,871,748	55,340,628	56,806,372	58,236,233	59,642,502	61,038,233	61,400,574

DRAFT - FOR EXHIBITION

Scenario 1 - Yass Valley Council – Long Term Financial Plan 2026-36 - Base

Sewer: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - SEWER FUND Scenario: Base	Actuals 2024/25 $	Current Year 2025/26 $	Projected Years 2026/27 $	2027/28 $	2028/29 $	2029/30 $	2030/31 $	2031/32 $	2032/33 $	2033/34 $	2034/35 $	2035/36 $
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	3,076,362	2,996,043	3,078,347	3,155,500	3,234,387	3,315,247	3,398,128	3,483,081	3,570,158	3,659,412	3,750,898
User Charges & Fees	-	285,422	160,610	164,457	168,438	172,554	176,809	181,205	185,746	190,434	195,272	200,263
Interest & Investment Revenue Received	-	222,019	169,810	174,157	178,623	183,209	187,917	192,750	197,709	202,797	208,016	213,369
Grants & Contributions	-	581,532	8,880	399,587	409,577	419,816	430,312	441,070	452,096	463,399	474,984	486,858
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	150,000	-	-	-	-	-	-	-	-	-	-
Payments:												
Employee Benefits & On-Costs	-	(683,942)	(650,499)	(676,498)	(703,547)	(728,171)	(753,557)	(780,035)	(807,337)	(835,503)	(864,839)	(895,109)
Materials & Contracts	-	(1,280,066)	(1,513,197)	(1,565,520)	(1,604,584)	(1,645,407)	(1,687,243)	(1,722,150)	(1,790,567)	(1,844,988)	(1,897,289)	(1,952,643)
Borrowing Costs	-	(147,241)	(134,448)	(123,480)	(108,282)	(94,912)	(81,949)	(68,327)	(53,655)	(38,460)	(22,578)	(4,982)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	2,104,076	1,036,287	1,453,730	1,493,512	1,534,004	1,579,884	1,622,629	1,652,641	1,689,383	1,728,769	1,773,036
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	860,861	2,317,489
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Non-Current Assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,909,581)	(1,651,200)	(1,013,711)	(741,806)	(504,488)	(1,804,104)	(2,983,223)	(2,542,174)	(2,826,970)	(2,595,281)	(3,912,764)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(1,909,581)	(1,651,200)	(1,013,711)	(741,806)	(504,488)	(1,804,104)	(2,983,223)	(2,542,174)	(2,826,970)	(1,734,420)	(1,595,276)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(265,411)	(277,470)	(288,590)	(303,900)	(271,507)	(284,580)	(298,599)	(313,176)	(328,522)	(344,562)	(177,763)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(265,411)	(277,470)	(288,590)	(303,900)	(271,507)	(284,580)	(298,599)	(313,176)	(328,522)	(344,562)	(177,763)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(70,915)	(892,382)	151,469	447,806	758,009	(508,800)	(1,659,154)	(1,202,709)	(1,466,109)	(350,214)	(0)
plus: Cash & Cash Equivalents - beginning of year	-	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,032	1,816,323	350,214	(0)
Cash & Cash Equivalents - end of the year	-	-	**4,722,085**	**3,829,702**	**3,981,171**	**4,428,977**	**5,186,986**	**4,678,186**	**3,019,032**	**1,816,323**	**350,214**	**(0)**
Cash & Cash Equivalents - end of the year	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,032	1,816,323	350,214	(0)	(0)
Investments - end of the year	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	2,655,139	337,650
Cash, Cash Equivalents & Investments - end of the year	**8,309,000**	**8,238,085**	**7,345,702**	**7,497,171**	**7,944,977**	**8,702,986**	**8,194,186**	**6,535,032**	**5,332,323**	**3,866,214**	**2,655,139**	**337,650**
Representing:												
- External Restrictions	3,516,000	3,586,320	3,658,046	3,731,207	3,805,831	3,881,948	3,959,587	4,038,779	4,119,554	4,201,945	4,285,984	4,371,704
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	4,793,000	4,651,765	3,687,656	3,765,963	4,139,145	4,821,038	4,234,599	2,496,253	1,212,769	335,731)	(1,630,845)	(4,034,054)
	8,309,000	**8,238,085**	**7,345,702**	**7,497,171**	**7,944,977**	**8,702,986**	**8,194,186**	**6,535,032**	**6,332,323**	**3,866,214**	**2,655,139**	**337,650**

DRAFT - FOR EXHIBITION

Scenario 2 - Yass Valley Council – Long Term Financial Plan 2026-36 – Interest Only Extension Crago Mill Loan

Consolidated: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - CONSOLIDATED Scenario: Base plus Interest Only Extension - Crago Mill Loan	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	23,156,000	24,148,021	24,993,133	25,633,795	26,259,499	26,900,481	27,557,117	28,229,787	28,918,884	29,624,808	30,347,972	31,088,795
User Charges & Fees	6,160,000	6,332,946	6,446,200	6,626,694	6,792,361	6,962,170	7,136,224	7,314,630	7,497,496	7,684,933	7,877,056	8,073,983
Other Revenues	680,000	463,690	322,000	331,016	339,291	347,774	356,468	365,380	374,514	383,877	393,474	403,311
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,385	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	20,421,000	10,157,223	17,657,144	21,075,813	8,409,708	4,366,201	4,475,356	4,587,239	4,701,920	4,819,468	4,939,955	5,063,454
Interest & Investment Revenue	2,310,000	1,319,989	1,769,500	993,322	1,000,080	1,007,001	1,014,088	1,021,344	1,028,775	1,036,385	1,044,176	1,052,155
Other Income:												
Net Gains from the Disposal of Assets	-	-	914,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of Impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	439,627	487,000	500,636	513,152	525,981	539,130	552,608	566,424	580,584	595,099	609,976
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**61,813,000**	**55,981,301**	**60,743,641**	**63,544,271**	**51,906,661**	**49,916,992**	**50,105,952**	**51,324,247**	**52,572,603**	**53,851,760**	**55,162,480**	**56,505,541**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	13,295,000	15,238,190	17,153,640	17,839,785	18,553,377	19,202,745	19,874,841	20,570,460	21,290,426	22,035,591	22,806,837	23,605,076
Borrowing Costs	717,000	2,375,102	3,091,806	3,082,472	2,946,317	2,805,503	2,662,813	2,511,477	2,401,615	2,236,406	2,050,138	1,852,552
Materials & Contracts	13,023,000	18,649,820	15,734,972	15,809,541	15,902,499	16,314,996	16,736,697	17,159,054	17,602,114	18,058,841	18,507,382	18,977,124
Depreciation & Amortisation	10,059,000	10,812,132	11,435,400	12,016,546	13,550,875	13,949,339	14,367,537	14,784,711	15,249,832	15,740,180	16,140,981	16,533,318
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,006,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,223,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**39,454,000**	**48,047,221**	**48,425,448**	**50,686,244**	**52,016,914**	**53,363,026**	**54,759,593**	**56,171,350**	**57,718,276**	**59,274,764**	**60,739,075**	**62,232,650**
Operating Result from Continuing Operations	**22,359,000**	**7,934,080**	**12,318,194**	**12,858,027**	**(110,253)**	**(4,446,034)**	**(4,653,641)**	**(4,847,103)**	**(5,145,673)**	**(5,423,004)**	**(5,576,594)**	**(5,727,109)**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**22,359,000**	**7,934,080**	**12,318,194**	**12,858,027**	**(110,253)**	**(4,446,034)**	**(4,653,641)**	**(4,847,103)**	**(5,145,673)**	**(5,423,004)**	**(5,576,594)**	**(5,727,109)**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,938,000**	**(2,223,143)**	**(5,338,950)**	**(8,217,786)**	**(8,519,961)**	**(8,812,235)**	**(9,128,997)**	**(9,434,342)**	**(9,847,593)**	**(10,242,472)**	**(10,516,550)**	**(10,790,583)**

DRAFT FOR EXHIBITION

Scenario 2 - Yass Valley Council – Long Term Financial Plan 2026-36 – Interest Only Extension Crago Mill Loan

Consolidated: Balance Sheet

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - CONSOLIDATED
Scenario: Base plus Interest Only Extension - Crago Mill Loan

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	21,681,000	25,384,956	16,722,892	12,301,865	10,909,651	7,445,548	6,760,248	4,798,857	1,782,922	3,274,414	5,929,570	7,756,516
Investments	16,200,000	16,200,000	8,591,661	7,704,000	7,704,000	7,704,000	7,704,000	7,079,122	6,243,848	3,953,412	337,650	-
Receivables	7,343,000	5,959,026	5,298,227	5,426,609	5,521,958	5,619,655	5,736,873	5,857,380	5,970,881	6,098,337	6,221,196	6,339,879
Inventories	123,000	175,936	117,119	113,828	111,358	113,986	116,709	119,467	122,311	125,168	128,153	131,318
Contract assets and contract cost assets	5,055,000	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750
Other	454,000	528,030	371,328	363,908	358,486	367,031	376,865	384,978	394,254	403,668	413,433	423,749
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	50,856,000	53,255,698	36,108,978	30,917,960	29,613,203	26,257,969	25,709,945	23,986,743	20,356,739	21,153,285	21,653,513	19,996,863
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	184,884	436,069	448,278	459,485	470,973	482,747	494,816	507,186	519,866	532,862	546,184
Inventories	-	17,244	28,343	29,137	29,865	30,612	31,377	32,162	32,966	33,790	34,634	35,500
Contract assets and contract cost assets	-	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Infrastructure, Property, Plant & Equipment	683,860,000	727,451,408	776,623,490	812,476,726	829,111,623	845,107,521	859,680,882	873,462,736	889,745,366	901,542,315	913,552,884	906,679,894
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	32,828	53,629	55,131	56,509	57,922	59,370	60,854	62,375	63,935	65,533	67,171
Total Non-Current Assets	690,860,000	735,045,213	784,500,781	820,368,522	837,016,733	853,026,277	866,613,625	881,409,817	897,707,143	909,519,155	921,544,964	914,688,000
TOTAL ASSETS	**741,716,000**	**788,300,912**	**820,609,758**	**851,286,482**	**866,629,935**	**879,284,247**	**892,314,567**	**905,275,560**	**918,063,882**	**930,672,439**	**943,198,478**	**934,684,863**
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	9,588,000	9,501,330	7,566,056	7,630,656	7,524,716	7,698,148	7,877,283	8,060,196	8,248,840	8,440,556	8,639,469	8,849,338
Income received in advance	-	-	9,061,810	3,399,920	-	-	-	-	-	-	-	-
Contract liabilities	2,156,000	3,077,613	-	-	2,174,597	1,806,780	1,851,949	1,898,248	1,945,704	1,994,347	2,044,205	2,095,310
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	895,000	971,190	2,062,499	2,555,898	2,270,682	2,413,372	2,564,707	7,583,375	2,868,459	3,054,728	3,069,565	3,085,613
Employee benefit provisions	2,615,000	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926
Other provisions	-	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	15,254,000	17,013,235	16,159,468	16,948,677	15,433,098	15,381,402	15,757,042	21,004,921	16,526,106	16,952,734	17,216,342	17,493,365
Non-Current Liabilities												
Payables	-	440,798	716,443	736,852	755,261	774,277	793,772	813,760	834,252	855,262	876,803	898,887
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	29,131,000	50,370,924	48,347,973	45,866,949	44,414,987	42,820,335	41,074,347	34,309,694	37,144,858	34,908,850	32,658,004	29,572,391
Employee benefit provisions	124,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	31,675,000	52,507,620	50,760,313	48,299,498	46,866,145	45,290,509	43,564,016	36,819,351	39,675,007	37,460,009	35,230,704	32,167,175
TOTAL LIABILITIES	**46,929,000**	**69,520,855**	**66,919,781**	**65,248,175**	**62,299,243**	**60,671,911**	**59,321,058**	**57,824,272**	**56,201,114**	**54,412,743**	**52,447,046**	**49,660,540**
Net Assets	**694,787,000**	**718,780,057**	**753,695,977**	**786,038,306**	**804,330,692**	**818,612,336**	**832,993,509**	**847,451,288**	**861,862,768**	**876,259,696**	**890,751,431**	**885,024,322**
EQUITY												
Retained Earnings	336,216,000	344,150,080	356,468,274	369,326,300	369,216,047	364,770,013	360,116,372	355,269,269	350,123,597	344,700,593	339,123,999	333,396,890
Revaluation Reserves	358,571,000	374,629,977	397,227,704	416,712,006	435,114,644	453,842,323	472,877,137	492,182,019	511,739,172	531,559,103	551,627,432	551,627,432
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	694,787,000	718,780,057	753,695,977	786,038,306	804,330,692	818,612,336	832,993,509	847,451,288	861,862,768	876,259,696	890,751,431	885,024,322
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**694,787,000**	**718,780,057**	**753,695,977**	**786,038,306**	**804,330,692**	**818,612,336**	**832,993,509**	**847,451,288**	**861,862,768**	**876,259,696**	**890,751,431**	**885,024,322**

DRAFT FOR EXHIBITION

Scenario 2 - Yass Valley Council – Long Term Financial Plan 2026-36 – Interest Only Extension Crago Mill Loan

Consolidated: Cash Flow

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Base plus Interest Only Extension - Crago Mill Loan

	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	21,942,000	25,329,968	24,953,029	25,583,632	26,209,986	26,849,764	27,505,166	28,176,572	28,864,375	29,568,973	30,290,779	31,030,211
User Charges & Fees	6,392,000	5,767,147	6,387,124	6,576,157	6,745,976	6,914,625	7,087,491	7,264,678	7,446,295	7,632,452	7,823,264	8,018,845
Interest & Investment Revenue Received	3,700,000	3,700,579	1,569,813	1,114,407	1,092,103	1,069,812	1,047,536	1,025,276	1,003,032	980,804	958,593	936,399
Grants & Contributions	19,096,000	23,900,937	25,914,550	29,791,310	15,773,534	12,891,338	13,543,554	13,882,143	14,229,196	14,584,926	14,949,549	15,323,288
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,074,000	1,764,870	1,092,427	814,655	836,843	857,764	879,208	901,188	923,718	946,811	970,481	994,743
Payments:												
Employee Benefits & On-Costs	(13,532,000)	(15,312,674)	(17,087,948)	(17,819,257)	(18,532,027)	(19,183,317)	(19,854,730)	(20,548,899)	(21,266,886)	(22,013,287)	(22,783,763)	(23,581,194)
Materials & Contracts	(14,509,000)	(13,508,455)	(13,709,582)	(13,054,057)	(12,976,057)	(12,810,519)	(12,517,024)	(12,407,280)	(12,242,364)	(12,056,436)	(11,857,386)	(11,857,386)
Borrowing Costs	(621,000)	(2,340,389)	(3,098,565)	(3,089,815)	(2,953,831)	-	-	-	-	-	-	-
Bonds & Deposits Refunded	(87,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(331,000)	(1,031,904)	(1,195,831)	(1,016,016)	(1,036,736)	(1,042,202)	(1,067,830)	(1,094,328)	(1,121,244)	(1,149,176)	(1,177,245)	(1,205,768)
Net Cash provided (or used in) Operating Activities	24,663,000	20,732,406	21,756,994	25,964,416	12,128,997	9,205,416	9,815,435	10,045,690	10,214,537	10,423,554	10,683,690	10,941,278
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-											
Sale of Investment Property	-		7,608,339	887,661	-	-	-	-	624,878	835,174	2,290,536	3,615,761
Sale of Real Estate Assets	-		-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	251,000		1,000,000	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-		-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-		-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-		-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-		-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-		-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-		-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	63,600,000		-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-		-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-		-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(40,863,000)	(38,344,563)	(38,095,765)	(29,286,840)	(11,783,133)	(11,217,599)	(8,906,083)	(10,261,683)	(11,975,310)	(7,717,197)	(8,083,022)	(9,690,528)
Purchase of Real Estate Assets	-		-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-		-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-		-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-		-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-		-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	(55,600,000)		-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(32,612,000)	(38,344,563)	(29,487,426)	(28,399,179)	(11,783,133)	(11,217,599)	(8,906,083)	(10,261,683)	(11,350,432)	(6,882,023)	(5,792,486)	(6,044,766)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	17,727,000	22,211,548	40,039,948	74,875	818,720	818,720	818,720	818,720	6,019,632	818,720	818,720	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(852,000)	(895,434)	(40,971,190)	(2,062,499)	(2,555,898)	(2,270,682)	(2,413,372)	(2,564,707)	(7,899,383)	(2,868,459)	(3,064,728)	(3,069,565)
Repayment of lease liabilities (principal repayments)	(62,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	16,813,000	21,316,113	(931,242)	(1,987,624)	(1,737,178)	(1,451,962)	(1,594,652)	(1,745,987)	(1,879,751)	(2,049,739)	(2,246,008)	(3,069,565)
Net Increase/(Decrease) in Cash & Cash Equivalents	8,864,000	3,703,956	(8,662,064)	(4,421,027)	(1,392,314)	(3,464,103)	(685,301)	(1,961,981)	(3,015,645)	1,491,792	2,655,156	1,826,946
plus: Cash & Cash Equivalents - beginning of year	12,817,000	21,681,000	25,384,956	16,722,892	12,301,865	10,909,551	7,445,548	6,760,248	4,798,267	1,782,622	3,274,414	5,929,570
Cash & Cash Equivalents - end of the year	**21,681,000**	**25,384,956**	**16,722,892**	**12,301,865**	**10,909,551**	**7,445,548**	**6,760,248**	**4,798,267**	**1,782,622**	**3,274,414**	**5,929,570**	**7,756,516**
Cash & Cash Equivalents - end of the year	21,681,000	25,384,956	16,722,892	12,301,865	10,909,551	7,445,548	6,760,248	4,798,267	1,782,622	3,274,414	5,929,570	7,756,516
Investments - end of the year	16,200,000	16,200,000	8,591,661	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,079,122	6,243,948	3,953,412	337,650
Cash, Cash Equivalents & Investments - end of the year	**37,881,000**	**41,584,956**	**25,314,553**	**20,006,865**	**18,613,551**	**15,149,548**	**14,464,248**	**12,502,267**	**8,861,744**	**9,518,362**	**9,882,981**	**8,094,166**
Representing:												
- External Restrictions	28,623,000	28,842,342	19,470,232	15,766,757	16,941,799	16,224,443	16,999,970	16,570,755	14,524,057	16,418,438	16,633,439	16,990,000
- Internal Restrictions	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	1,929,000	5,413,614	(1,484,679)	(5,089,892)	(15,657,248)	(8,403,895)	(9,864,722)	(11,397,488)	(12,991,313)	(14,229,077)	(16,079,458)	(18,224,834)
	37,881,000	**41,584,956**	**25,314,553**	**20,006,865**	**18,613,551**	**15,149,548**	**14,464,248**	**12,502,267**	**8,861,744**	**9,518,362**	**9,882,981**	**8,094,166**

DRAFT - FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Consolidated: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - CONSOLIDATED Scenario: Base Plus Pricing	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	23,156,000	24,148,021	25,724,686	26,414,722	27,089,909	27,782,630	28,493,361	29,222,547	30,012,567	30,825,362	31,661,647	32,522,159
User Charges & Fees	6,160,000	6,332,946	6,446,200	6,626,694	6,792,361	6,962,170	7,136,224	7,314,630	7,497,496	7,684,933	7,877,056	8,073,983
Other Revenues	680,000	463,690	322,000	331,016	339,291	347,774	356,468	365,380	374,514	383,877	393,474	403,311
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,385	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	20,421,000	10,157,223	17,657,144	21,075,813	8,409,708	4,366,201	4,475,356	4,587,239	4,701,920	4,819,468	4,939,955	5,063,454
Interest & Investment Revenue	2,310,000	1,319,989	1,769,500	993,322	1,000,080	1,007,001	1,014,088	1,021,344	1,028,775	1,036,385	1,044,176	1,052,155
Other Income:												
Net Gains from the Disposal of Assets	-	-	914,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of Impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	439,627	487,000	500,636	513,152	525,981	539,130	552,608	566,424	580,584	595,099	609,976
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**61,813,000**	**55,981,301**	**61,475,195**	**64,325,198**	**52,737,072**	**49,799,141**	**51,042,186**	**52,317,008**	**53,666,286**	**55,052,314**	**56,476,155**	**57,938,905**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	13,295,000	15,238,190	17,153,640	17,839,785	18,553,377	19,202,745	19,874,841	20,570,460	21,290,426	22,035,591	22,806,837	23,605,076
Borrowing Costs	717,000	2,375,102	3,070,499	3,000,258	2,863,499	2,726,133	2,587,124	2,439,714	2,334,041	2,173,302	1,991,802	1,799,304
Materials & Contracts	13,023,000	18,649,820	15,734,972	15,809,541	15,902,499	16,314,996	16,736,697	17,159,054	17,602,114	18,058,941	18,507,382	18,977,124
Depreciation & Amortisation	10,059,000	10,812,132	11,435,400	12,016,546	13,550,875	13,949,339	14,367,537	14,784,711	15,249,832	15,740,180	16,140,981	16,533,318
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,006,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,223,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**39,454,000**	**48,047,221**	**49,404,141**	**50,804,029**	**51,934,097**	**53,283,657**	**54,683,903**	**56,099,587**	**57,650,701**	**59,211,659**	**60,680,739**	**62,179,402**
Operating Result from Continuing Operations	**22,359,000**	**7,934,080**	**13,071,053**	**13,721,169**	**802,975**	**(3,484,516)**	**(3,641,718)**	**(3,782,579)**	**(3,984,415)**	**(4,159,345)**	**(4,204,584)**	**(4,240,497)**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**22,359,000**	**7,934,080**	**13,071,053**	**13,721,169**	**802,975**	**(3,484,516)**	**(3,641,718)**	**(3,782,579)**	**(3,984,415)**	**(4,159,345)**	**(4,204,584)**	**(4,240,497)**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,938,000**	**(2,223,143)**	**(4,586,091)**	**(7,354,644)**	**(7,606,733)**	**(7,850,717)**	**(8,117,073)**	**(8,369,819)**	**(8,686,336)**	**(8,978,814)**	**(9,144,539)**	**(9,303,951)**

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Consolidated: Balance Sheet

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - CONSOLIDATED
Scenario: Base Plus Pricing

	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	21,681,000	25,384,956	15,766,504	12,556,334	12,121,580	9,666,520	10,044,101	9,264,588	7,915,757	10,596,906	14,553,886	17,683,899
Investments	16,200,000	16,200,000	9,246,571	7,704,000	7,704,000	7,704,000	7,704,000	7,640,675	6,564,418	5,861,559	3,703,338	337,650
Receivables	7,343,000	5,959,026	5,415,727	5,549,877	5,656,252	5,765,304	5,893,803	6,071,032	6,160,579	6,309,555	6,454,865	6,597,186
Inventories	123,000	175,936	117,119	113,828	111,358	113,986	116,708	119,467	122,311	125,168	128,153	131,318
Contract assets and contract cost assets	5,055,000	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750
Other	454,000	528,030	371,328	363,908	358,486	367,031	375,865	384,879	394,254	403,688	413,433	423,749
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	50,856,000	53,255,698	35,925,000	31,295,696	30,959,426	28,624,592	29,142,226	28,438,401	26,165,068	28,304,606	30,261,425	30,181,552
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	184,684	436,069	448,278	459,485	470,973	482,747	494,816	507,186	519,866	532,862	546,184
Inventories	-	17,244	28,343	29,137	29,865	30,612	31,377	32,162	32,966	33,790	34,634	35,500
Contract assets and contract cost assets	-	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Infrastructure, Property, Plant & Equipment	683,860,000	727,451,408	776,623,490	812,476,726	829,111,623	845,107,921	859,680,882	873,462,736	889,745,366	901,542,315	913,552,684	906,679,894
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	32,628	53,629	55,131	56,509	57,922	59,370	60,854	62,375	63,935	65,533	67,171
Total Non-Current Assets	690,860,000	735,045,213	784,500,781	820,368,522	837,067,723	853,026,277	866,613,625	881,409,817	897,707,143	909,519,155	921,544,964	914,688,000
TOTAL ASSETS	741,716,000	788,300,912	820,425,781	851,664,218	867,976,149	881,650,869	895,755,851	909,848,218	923,872,211	937,823,761	951,806,389	944,869,552
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	9,588,000	9,501,330	7,621,521	7,587,837	7,587,661	7,765,030	7,948,281	8,135,495	8,331,814	8,531,657	8,739,171	8,958,143
Income received in advance	-	-	3,061,810	3,394,020	2,174,597	1,806,780	1,851,949	1,898,248	1,945,704	1,994,347	2,044,205	2,095,310
Contract liabilities	2,156,000	3,077,613	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	2,367,644	2,504,403	2,215,739	2,354,749	2,502,158	7,516,637	2,797,251	2,978,751	2,988,500	2,999,119
Borrowings	895,000	971,190	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926
Employee benefit provisions	2,615,000	2,627,926	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	15,254,000	17,013,235	16,514,078	16,956,363	15,441,100	15,389,661	15,765,491	21,013,482	16,537,872	16,967,857	17,234,980	17,515,675
Non-Current Liabilities												
Payables	-	440,768	716,443	736,652	755,261	774,277	793,772	813,760	834,252	855,262	876,803	898,887
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	29,131,000	50,370,924	44,620,997	43,223,979	41,687,950	40,004,511	33,306,596	36,212,968	34,052,937	31,883,156	28,884,038	25,985,895
Employee benefit provisions	124,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	31,675,000	52,507,620	49,462,866	47,053,546	45,675,137	44,158,124	42,494,180	38,816,253	38,743,117	36,604,096	34,455,856	31,478,822
TOTAL LIABILITIES	46,929,000	69,520,855	65,976,944	64,009,909	61,116,237	59,547,785	58,259,671	59,829,735	55,280,989	53,571,954	51,690,836	48,994,497
Net Assets	694,787,000	718,780,057	754,448,837	787,654,308	806,859,922	822,103,084	837,496,180	853,018,483	868,591,221	884,251,807	900,115,553	895,875,055
EQUITY												
Retained Earnings	336,216,000	344,150,080	357,221,133	370,942,302	371,745,277	368,260,761	364,619,043	360,836,464	356,862,049	352,692,704	348,488,120	344,247,623
Revaluation Reserves	358,571,000	374,629,977	397,227,704	416,712,006	435,114,644	453,842,323	472,877,137	492,182,019	511,729,172	531,559,103	551,627,432	551,627,432
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	694,787,000	718,780,057	754,448,837	787,654,308	806,859,922	822,103,084	837,496,180	853,018,483	868,591,221	884,251,807	900,115,553	895,875,055
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	694,787,000	718,780,057	754,448,837	787,654,308	806,859,922	822,103,084	837,496,180	853,018,483	868,591,221	884,251,807	900,115,553	895,875,055

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Consolidated: Cash Flow

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Base Plus Pricing

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	21,942,000	25,309,968	25,607,939	26,359,387	27,035,212	27,726,492	28,435,733	29,163,411	29,907,484	30,758,331	31,592,602	32,451,035
User Charges & Fees	6,392,000	5,767,147	6,387,124	6,576,157	6,745,976	6,914,625	7,087,491	7,264,678	7,446,295	7,632,452	7,823,264	8,018,845
Investment & Interest Revenue Received	2,606,000	1,971,675	1,916,918	1,001,170	1,023,324	1,037,099	1,028,563	1,040,610	1,052,897	1,065,429	1,078,209	1,091,242
Grants & Contributions	19,569,000	23,660,887	28,914,350	28,791,310	15,775,854	12,861,350	13,543,554	13,882,143	14,229,197	14,584,927	14,949,549	15,323,288
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,074,000	1,764,870	1,092,427	814,655	836,843	857,764	879,208	901,188	923,718	946,811	970,481	994,743
Payments:												
Employee Benefits & On-Costs	(13,532,000)	(15,312,674)	(17,087,948)	(17,819,257)	(18,532,027)	(19,183,317)	(19,854,733)	(20,548,849)	(21,268,599)	(22,013,297)	(22,783,763)	(23,581,194)
Materials & Contracts	(15,909,000)	(18,417,423)	(17,109,991)	(15,874,462)	(15,947,055)	(16,221,087)	(16,639,694)	(17,060,788)	(17,492,799)	(17,956,581)	(18,400,904)	(18,866,145)
Borrowing Costs	(621,000)	(2,340,389)	(3,077,370)	(3,007,434)	(2,871,007)	(2,731,144)	(2,592,393)	(2,445,240)	(2,300,696)	(2,179,251)	(1,998,092)	(1,804,141)
Bonds & Deposits Refunded	(87,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(357,000)	(1,031,904)	(1,195,831)	(1,016,016)	(1,036,756)	(1,042,252)	(1,067,836)	(1,094,328)	(1,121,244)	(1,149,176)	(1,177,240)	(1,205,760)
Net Cash provided (or used in) Operating Activities	24,663,000	20,732,406	22,447,818	26,825,507	13,034,063	10,159,518	10,409,693	11,103,226	11,363,223	11,674,019	12,041,812	12,413,354
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	6,953,429	1,542,571	-	-	-	63,325	1,076,257	702,859	2,158,220	3,365,688
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	251,000	-	1,000,000	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	63,600,000	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(40,863,000)	(38,344,563)	(38,095,755)	(29,285,480)	(11,783,133)	(11,217,599)	(8,906,083)	(10,261,683)	(11,975,310)	(7,717,197)	(8,083,022)	(9,660,528)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	(55,600,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(32,612,000)	(38,344,563)	(30,142,326)	(27,742,909)	(11,783,133)	(11,217,599)	(8,906,083)	(10,198,358)	(10,899,053)	(7,014,338)	(5,924,802)	(6,294,840)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	17,727,000	22,211,548	40,039,958	74,975	818,720	818,720	818,720	818,720	6,019,632	818,720	818,720	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(852,000)	(895,434)	(1,963,491)	(2,367,444)	(2,504,403)	(2,215,739)	(2,354,749)	(2,502,158)	(7,832,644)	(2,797,251)	(2,978,751)	(2,986,500)
Repayment of lease liabilities (principal repayments)	(82,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	16,813,000	21,316,113	(1,923,533)	(2,292,469)	(1,685,683)	(1,397,019)	(1,536,029)	(1,683,438)	(1,813,012)	(1,978,531)	(2,160,031)	(2,986,500)
Net increase/(Decrease) in Cash & Cash Equivalents	8,864,000	3,703,956	(9,618,462)	(3,210,170)	(434,753)	(2,455,060)	377,581	(779,503)	(1,348,842)	2,681,149	3,956,979	3,130,013
plus: Cash & Cash Equivalents - beginning of year	12,817,000	21,681,000	25,384,956	15,766,494	12,555,324	12,121,580	9,666,520	10,044,101	9,264,598	7,915,757	10,596,906	14,553,886
Cash & Cash Equivalents - end of the year	21,681,000	25,384,956	15,766,494	12,555,324	12,121,580	9,666,520	10,044,101	9,264,598	7,915,757	10,596,906	14,553,886	17,683,899
Cash & Cash Equivalents - end of the year	21,681,000	25,384,956	15,766,494	12,555,324	12,121,580	9,666,520	10,044,101	9,264,598	7,916,757	10,596,906	14,553,886	17,683,899
Investments - end of the year	16,200,000	16,300,000	9,246,571	7,704,000	7,704,000	7,704,000	7,704,000	7,640,675	6,564,418	5,861,559	3,703,338	1,337,650
Cash, Cash Equivalents & Investments - end of the year	37,881,000	41,684,956	25,013,076	20,260,334	19,825,580	17,370,520	17,748,101	16,905,273	14,480,176	16,458,465	18,257,224	19,021,550
Representing:												
- External Restrictions	28,923,000	26,842,342	20,134,643	17,187,422	19,197,691	19,357,062	21,063,157	21,620,780	20,657,192	23,740,931	27,257,755	29,035,221
- Internal Restrictions	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	1,629,000	7,413,614	(2,450,567)	(4,256,098)	(6,701,110)	(9,315,542)	(10,644,056)	(12,044,507)	(13,506,017)	(14,611,466)	(16,329,531)	(18,342,671)
	37,881,000	41,684,956	25,013,076	20,260,324	19,825,580	17,370,520	17,748,101	16,905,273	14,480,175	16,458,465	18,257,224	18,021,550

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

General Fund: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - GENERAL FUND Scenario: Base Plus Pricing	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	15,865,000	16,528,996	16,194,255	16,588,549	16,988,121	17,397,320	17,816,376	18,245,628	18,685,018	19,135,096	19,596,017	20,068,041
User Charges & Fees	2,832,000	3,452,124	3,134,690	3,222,461	3,303,023	3,385,598	3,470,238	3,556,994	3,645,919	3,737,067	3,830,494	3,926,256
Other Revenues	667,000	463,690	196,000	201,488	206,525	211,688	216,981	222,405	227,965	233,664	239,506	245,494
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,384	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	11,503,000	5,974,277	2,862,150	2,942,290	3,015,847	3,091,244	3,168,525	3,247,738	3,328,931	3,412,155	3,497,458	3,584,895
Interest & Investment Revenue	1,663,000	884,911	1,404,609	826,404	833,162	840,083	847,170	854,426	861,857	869,467	877,259	885,237
Other Income:												
Net Gains from the Disposal of Assets	-	-	914,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	427,627	475,000	488,300	500,508	513,020	525,846	538,992	552,467	566,278	580,435	594,946
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**41,596,000**	**40,852,432**	**33,335,369**	**32,652,488**	**33,439,757**	**34,246,338**	**35,072,704**	**35,919,342**	**36,786,748**	**37,675,432**	**38,595,916**	**39,518,736**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	11,008,000	13,294,148	14,830,627	15,423,852	16,040,806	16,682,234	17,183,313	17,784,729	18,407,194	19,051,446	19,718,246	20,408,385
Borrowing Costs	99,000	1,800,000	2,531,483	2,496,839	2,403,053	2,302,985	2,196,215	2,082,295	1,960,745	1,831,055	1,692,680	1,545,037
Materials & Contracts	8,903,000	13,905,942	9,257,107	8,996,938	8,801,724	9,009,477	9,224,606	9,442,671	9,667,481	9,893,311	10,129,231	10,379,396
Depreciation & Amortisation	7,308,000	7,828,508	8,339,592	9,373,133	9,266,726	9,784,291	10,068,436	10,367,950	10,687,949	11,013,289	11,311,493	11,594,197
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	939,000	-	-	-	-	-	-	-	-	-	-
Other Expenses	939,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,133,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**29,521,000**	**37,739,575**	**35,968,439**	**37,228,663**	**37,836,156**	**38,769,430**	**39,790,274**	**40,823,291**	**41,897,657**	**42,992,747**	**44,085,386**	**45,191,595**
Operating Result from Continuing Operations	**12,075,000**	**3,053,856**	**(2,633,070)**	**(4,576,175)**	**(4,396,399)**	**(4,543,092)**	**(4,717,570)**	**(4,903,950)**	**(5,110,909)**	**(5,317,315)**	**(5,499,470)**	**(5,672,859)**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**12,075,000**	**3,053,856**	**(2,633,070)**	**(4,576,175)**	**(4,396,399)**	**(4,543,092)**	**(4,717,570)**	**(4,903,950)**	**(5,110,909)**	**(5,317,315)**	**(5,499,470)**	**(5,672,859)**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**572,000**	**(2,920,420)**	**(5,495,220)**	**(7,518,465)**	**(7,412,247)**	**(7,634,336)**	**(7,886,094)**	**(8,151,688)**	**(8,439,840)**	**(8,729,470)**	**(8,996,929)**	**(9,257,754)**

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

General Fund: Balance Sheet

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - GENERAL FUND
Scenario: Base Plus Pricing

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	12,140,000	17,907,709	8,339,382	6,842,988	4,721,024	2,444,189	1,468,462	500,000	500,000	500,000	1,048,199	-
Investments	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,124,675	3,048,418	2,345,559	-	-
Receivables	5,884,000	4,879,399	4,144,471	4,238,005	4,305,292	4,373,087	4,463,447	4,555,219	4,649,949	4,751,134	4,846,855	4,941,305
Inventories	123,000	175,936	117,119	113,828	111,358	113,986	116,708	119,467	122,311	125,168	128,153	131,318
Contract assets and contract cost assets	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000
Other	454,000	514,204	354,834	346,819	340,869	349,069	357,446	366,048	374,708	383,528	392,721	402,434
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	27,581,000	32,657,247	22,135,786	20,721,640	18,658,643	16,460,330	15,586,064	14,657,320	13,688,386	13,097,388	11,907,829	10,467,057
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	532,264,000	566,706,108	588,620,797	599,674,513	610,646,289	621,868,749	631,569,650	641,943,613	651,862,887	661,296,356	671,233,454	664,931,980
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	539,264,000	574,018,108	595,932,797	606,986,513	617,958,289	629,180,749	638,881,650	649,255,613	659,174,887	668,608,356	678,545,454	672,243,980
TOTAL ASSETS	**566,845,000**	**606,675,355**	**618,068,582**	**627,708,153**	**636,616,932**	**645,641,079**	**654,467,714**	**663,912,933**	**672,861,276**	**681,705,745**	**690,453,283**	**682,711,037**
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	9,397,000	9,248,425	7,304,192	7,270,505	7,267,072	7,440,382	7,619,518	7,802,563	7,991,314	8,183,281	8,382,633	25,303
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	8,591,332
Contract liabilities	779,000	2,718,190	1,594,296	1,638,938	1,679,910	1,721,907	1,764,955	1,809,079	1,854,306	1,900,664	1,948,180	1,996,885
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	39,548	1,400,394	1,494,178	1,594,246	1,701,016	1,814,936	1,936,485	2,066,175	2,204,551	2,352,194	2,509,725	-
Employee benefit provisions	2,252,000	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926
Other provisions	-	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	12,428,000	15,106,266	13,398,982	13,503,723	13,641,330	13,963,408	14,299,512	14,648,230	15,011,898	15,388,598	15,783,110	16,223,347
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	17,828,000	40,000,000	37,646,855	36,152,677	34,558,431	32,857,415	31,042,479	29,105,994	27,039,818	24,835,267	22,483,073	19,973,349
Employee benefit provisions	124,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	20,372,000	41,695,897	39,342,752	37,848,574	36,254,328	34,553,312	32,738,376	30,801,891	28,735,715	26,531,164	24,178,970	21,669,246
TOTAL LIABILITIES	**32,800,000**	**56,802,163**	**52,741,734**	**51,352,297**	**49,895,659**	**48,516,720**	**47,037,888**	**45,450,122**	**43,747,614**	**41,919,763**	**39,962,080**	**37,892,593**
Net Assets	**534,045,000**	**549,873,192**	**565,326,848**	**576,355,856**	**586,721,273**	**597,124,359**	**607,320,726**	**618,462,792**	**629,113,662**	**639,785,982**	**650,491,203**	**644,818,444**
EQUITY												
Retained Earnings	241,682,000	244,635,856	242,002,787	237,426,612	233,039,212	228,487,120	223,769,550	218,885,600	213,754,891	208,437,376	202,897,906	197,265,047
Revaluation Reserves	292,463,000	305,237,336	323,324,062	338,929,245	353,691,061	368,737,240	384,051,175	399,597,191	415,358,771	431,348,606	447,593,397	447,553,397
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	534,045,000	549,873,192	565,326,848	576,356,856	586,721,273	597,224,359	607,820,726	618,482,792	629,113,662	639,785,982	650,491,303	644,818,444
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**534,046,000**	**549,873,192**	**565,326,848**	**576,356,856**	**586,721,273**	**597,224,359**	**607,820,726**	**618,482,792**	**629,113,662**	**639,785,982**	**650,491,303**	**644,818,444**

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

General Fund: Cash Flow

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - GENERAL FUND
Scenario: Base Plus Pricing

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	17,708,111	16,225,096	16,552,221	16,951,307	17,359,619	17,777,767	18,206,988	18,644,528	19,093,628	19,553,360	20,024,652
User Charges & Fees	-	2,771,865	3,242,115	3,192,758	3,275,799	3,357,653	3,441,995	3,527,635	3,615,622	3,705,221	3,798,877	3,893,849
Interest & Investment Revenue Received	-	1,950,843	1,950,843	1,854,744	1,685,174	1,577,125	1,468,072	1,358,102	1,247,215	1,135,407	1,022,675	909,017
Grants & Contributions	-	10,011,485	10,011,485	11,386,217	11,845,070	11,936,196	12,264,601	12,540,466	12,853,478	13,175,320	13,504,711	13,842,329
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,452,870	980,608	673,525	692,105	709,408	727,143	745,322	763,955	783,053	802,630	822,696
Payments:												
Employee Benefits & On-Costs	-	(13,376,300)	(14,769,843)	(16,403,819)	(16,019,972)	(16,583,275)	(17,163,689)	(17,764,418)	(18,386,173)	(19,029,689)	(19,695,728)	(20,385,079)
Materials & Contracts	-	(10,554,740)	(10,753,167)	(8,475,267)	(8,553,227)	(8,633,305)	(8,715,536)	(8,799,954)	(8,886,592)	(8,975,487)	(9,066,675)	(9,160,201)
Borrowing Costs	-	(1,363,524)	(2,351,564)	(2,486,969)	(2,403,227)	(2,303,163)	(2,196,404)	(2,082,488)	(1,960,376)	(1,831,287)	(1,692,607)	(1,545,371)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(1,031,904)	(1,196,831)	(1,016,016)	(1,036,736)	(1,042,252)	(1,087,896)	(1,094,328)	(1,101,744)	(1,149,176)	(1,177,246)	(1,205,768)
Net Cash provided (or used in) Operating Activities	-	13,050,441	2,677,509	4,625,864	5,108,901	5,377,983	5,471,591	5,705,881	5,820,431	5,950,891	6,071,415	
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	63,325	1,076,257	702,899	1,297,359	1,048,199
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	1,000,000	-	-	-	-	-	-	-	-	-	-
Sale of Non-current Assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(12,253,355)	(4,721,667)	(5,736,686)	(6,060,572)	(4,746,301)	(4,804,987)	(4,845,453)	(4,457,114)	(5,043,800)	(5,282,724)	
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(23,484,280)	(11,253,555)	(4,721,667)	(5,736,686)	(6,060,572)	(4,746,301)	(4,741,672)	(3,780,186)	(3,754,255)	(3,744,440)	(4,234,524)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	22,211,548	40,039,548	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	(41,001,849)	(1,400,391)	(1,494,178)	(1,594,246)	(1,701,016)	(1,814,936)	(1,936,486)	(2,066,175)	(2,204,951)	(2,352,194)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	22,211,548	(992,301)	(1,400,391)	(1,494,178)	(1,594,246)	(1,701,016)	(1,814,936)	(1,936,486)	(2,066,175)	(2,204,951)	(2,352,194)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	5,767,709	(9,568,347)	(1,496,374)	(2,121,963)	(2,276,836)	(975,726)	(968,462)	(0)	-	(0)	(525,303)
plus: Cash & Cash Equivalents - beginning of year		12,140,000	17,907,709	8,339,362	6,842,988	4,721,024	2,444,189	1,468,462	500,000	500,000	500,000	500,000
Cash & Cash Equivalents - end of the year	-	17,907,709	8,339,362	6,842,988	4,721,024	2,444,189	1,468,462	500,000	500,000	500,000	500,000	(25,303)
Cash & Cash Equivalents - end of the year	12,140,000	17,907,709	8,339,362	6,842,988	4,721,024	2,444,189	1,468,462	500,000	500,000	500,000	500,000	(25,303)
Investments - end of the year	44,186,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,124,675	3,048,418	2,345,599	1,048,199	-
Cash, Cash Equivalents & Investments - end of the year	56,326,000	22,095,709	12,527,362	11,030,988	8,909,024	6,632,189	5,656,462	4,624,675	3,548,418	2,845,599	1,548,199	(25,303)
Representing:												
- External Restrictions	7,070,000	7,353,095	7,648,829	7,958,076	8,281,135	8,618,731	8,971,518	9,340,182	9,725,435	10,128,025	10,548,731	10,988,369
- Internal Restrictions	37,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	11,929,000	7,413,614	(2,450,467)	(4,256,089)	(6,701,110)	(9,315,542)	(10,644,056)	(12,044,507)	(13,506,017)	(14,611,426)	(16,329,531)	(18,342,671)
	56,326,000	22,095,709	12,527,362	11,030,988	8,909,024	6,632,189	5,656,462	4,624,675	3,548,418	2,845,599	1,548,199	(25,303)

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Water Fund: Income Statement `

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - WATER FUND Scenario: Base Plus Pricing	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,229,000	2,273,068	3,210,076	3,328,849	3,442,030	3,559,059	3,680,067	3,805,189	3,976,422	4,155,361	4,342,353	4,537,759
User Charges & Fees	3,206,000	2,736,822	2,803,300	2,861,792	2,953,837	3,027,683	3,103,375	3,180,960	3,260,484	3,341,996	3,425,546	3,511,184
Other Revenues	12,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	3,503,000	3,621,414	14,786,114	17,733,935	4,964,283	855,140	870,810	898,432	920,893	943,915	967,513	991,701
Interest & Investment Revenue	306,000	238,402	197,973	-	-	-	-	-	-	-	-	-
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	12,000	12,000	12,336	12,644	12,961	13,285	13,617	13,957	14,306	14,664	15,030
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**9,256,000**	**8,878,706**	**21,009,463**	**23,956,912**	**11,392,795**	**7,454,843**	**7,673,245**	**7,898,197**	**8,171,756**	**8,455,578**	**8,750,075**	**9,055,674**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	1,176,000	927,327	1,075,815	1,118,847	1,163,601	1,204,327	1,246,479	1,290,106	1,335,259	1,381,993	1,430,363	1,480,426
Borrowing Costs	461,000	431,332	407,308	382,788	355,166	330,919	311,751	292,241	322,734	307,031	279,947	251,041
Materials & Contracts	1,633,000	2,259,349	2,964,876	3,189,138	3,396,617	3,497,805	3,608,513	3,710,504	3,815,634	3,933,963	4,034,478	4,137,560
Depreciation & Amortisation	1,432,000	1,715,784	1,767,144	2,225,852	2,579,105	2,692,120	2,797,725	2,874,496	2,953,954	3,062,168	3,117,404	3,174,020
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	67,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	69,000	-	-	0	0	0	0	0	0	0	0	0
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**4,838,000**	**5,333,793**	**6,215,143**	**6,916,625**	**7,484,489**	**7,725,172**	**7,964,469**	**8,167,347**	**8,427,582**	**8,685,156**	**8,862,192**	**9,043,047**
Operating Result from Continuing Operations	**4,418,000**	**3,544,913**	**14,794,320**	**17,040,287**	**3,908,306**	**(270,329)**	**(291,223)**	**(269,150)**	**(255,826)**	**(229,578)**	**(112,117)**	**12,627**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	**4,418,000**	**3,544,913**	**14,794,320**	**17,040,287**	**3,908,306**	**(270,329)**	**(291,223)**	**(269,150)**	**(255,826)**	**(229,578)**	**(112,117)**	**12,627**
Net Operating Result before Grants and Contributions provided for Capital Purposes	915,000	(76,501)	8,205	(693,648)	(1,075,978)	(1,125,469)	(1,167,742)	(1,167,582)	(1,176,719)	(1,173,493)	(1,079,630)	(979,074)

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Water Fund: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - WATER FUND Scenario: Base Plus Pricing	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,797,000	336,982	-	-	-	-	-	-	-	-	-	-
Investments	8,496,000	8,496,000	1,542,571	-	-	-	-	-	-	-	-	-
Receivables	1,204,000	929,788	1,111,745	1,148,096	1,182,213	1,217,367	1,253,591	1,290,916	1,330,944	1,384,741	1,434,380	1,485,936
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	12,497,000	9,762,770	2,654,317	1,148,096	1,182,213	1,217,367	1,253,591	1,290,916	1,330,944	1,384,741	1,434,380	1,485,936
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	78,591,000	85,129,805	110,077,242	133,554,240	138,284,206	142,255,298	143,829,309	145,448,688	149,106,144	148,503,031	147,856,574	145,137,594
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	78,591,000	85,129,805	110,077,242	133,554,240	138,284,206	142,255,298	143,829,309	145,448,688	149,106,144	148,503,031	147,856,574	145,137,594
TOTAL ASSETS	**91,088,000**	**94,892,575**	**112,731,558**	**134,702,335**	**139,466,419**	**143,472,665**	**145,082,899**	**146,739,604**	**150,443,088**	**149,887,773**	**149,290,954**	**146,623,530**
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	3,159,022	3,977,833	6,996,755	7,242,261	7,527,073	9,831,836	7,869,304	5,773,328	3,537,392
Payables	159,000	224,375	291,540	208,393	300,652	307,393	314,318	321,435	332,096	343,217	354,783	366,811
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,377,000	359,423	1,467,514	1,700,084	494,687	84,872	86,994	89,169	91,398	93,683	96,025	98,426
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	630,000	654,172	678,703	706,325	349,985	369,153	388,663	5,266,975	402,554	429,638	458,544	489,394
Employee benefit provisions	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	2,393,000	1,464,971	2,664,757	6,148,824	5,350,158	7,985,173	8,259,235	13,431,653	10,884,885	8,962,842	6,909,680	4,719,023
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	8,414,000	7,759,804	7,081,101	6,374,776	6,024,791	5,655,638	5,266,975	4,482,350	4,052,712	3,594,168	3,104,774	2,577,380
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	5,240,417
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	8,414,000	7,759,804	7,081,101	6,374,776	6,024,791	5,655,638	5,266,975	4,482,350	4,052,712	3,594,168	3,104,774	7,817,797
TOTAL LIABILITIES	10,807,000	9,224,775	9,745,858	12,523,600	11,374,949	13,640,811	13,526,210	17,914,003	14,937,597	12,556,010	10,014,454	12,537,020
Net Assets	**80,281,000**	**85,667,800**	**102,985,701**	**122,178,735**	**128,091,470**	**129,831,854**	**131,556,689**	**128,825,601**	**135,505,491**	**137,331,763**	**139,276,500**	**134,086,510**
EQUITY												
Retained Earnings	48,089,000	51,633,913	66,428,233	83,468,520	87,376,826	87,106,497	86,815,273	86,546,123	86,290,297	86,060,719	85,948,602	85,961,229
Revaluation Reserves	32,192,000	34,033,887	36,557,468	38,710,216	40,714,645	42,725,357	44,741,415	46,761,829	48,786,556	50,811,499	52,838,505	52,838,505
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	80,281,000	85,667,800	102,985,701	122,178,735	128,091,470	129,831,854	131,556,689	133,307,952	135,076,853	136,872,218	138,787,106	138,799,733
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**80,281,000**	**85,667,800**	**102,985,701**	**122,178,735**	**128,091,470**	**129,831,854**	**131,556,689**	**133,307,952**	**135,076,853**	**136,872,218**	**138,787,106**	**138,799,733**

DRAFT - FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Water Fund: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - WATER FUND Scenario: Base Plus Pricing	Actuals 2024/25 $	Current Year 2025/26 $	Projected Years 2026/27 $	2027/28 $	2028/29 $	2029/30 $	2030/31 $	2031/32 $	2032/33 $	2033/34 $	2034/35 $	2035/36 $
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,305,925	3,111,908	3,316,405	3,430,172	3,546,798	3,667,389	3,792,060	3,956,483	4,136,615	4,322,762	4,517,286
User Charges & Fees	-	2,801,860	2,790,694	2,866,908	2,940,176	3,013,680	3,089,022	3,166,248	3,245,404	3,326,539	3,409,703	3,494,945
Investment & Interest Revenue Received	-	285,402	197,973	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Grants & Contributions	-	2,803,857	15,894,205	18,026,505	3,718,897	445,325	878,641	900,607	923,122	946,200	969,855	994,101
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	162,000	12,000	12,336	12,644	12,961	13,285	13,617	13,957	14,306	14,664	15,030
Payments:												
Employee Benefits & On-Costs	-	(927,327)	(1,075,815)	(1,118,847)	(1,163,601)	(1,204,327)	(1,246,479)	(1,290,106)	(1,335,259)	(1,381,993)	(1,430,363)	(1,480,426)
Materials & Contracts	-	(2,255,449)	(2,464,377)	(3,188,598)	(3,356,656)	(3,437,500)	(3,524,513)	(3,613,626)	(3,705,934)	(3,803,500)	(4,034,470)	(4,137,305)
Borrowing Costs	-	(389,840)	(411,327)	(386,598)	(359,656)	(330,869)	(314,019)	(294,624)	(325,081)	(309,504)	(292,387)	(253,859)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	4,582,707	17,554,762	19,527,211	5,192,156	1,983,562	2,479,326	2,577,313	2,664,991	2,788,199	2,969,555	3,149,519
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	6,953,429	1,542,571	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Property, Plant & Equipment	-	(6,412,702)	(24,191,000)	(23,650,102)	(9,304,642)	(4,652,499)	(2,356,678)	(2,473,462)	(4,587,683)	(433,113)	(443,941)	(455,040)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(6,412,702)	(17,237,571)	(22,107,531)	(9,304,642)	(4,652,499)	(2,356,678)	(2,473,462)	(4,587,683)	(433,113)	(443,941)	(455,040)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	5,200,912	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(630,024)	(654,172)	(678,703)	(706,325)	(349,985)	(369,153)	(388,663)	(6,582,983)	(402,554)	(429,638)	(458,544)
Repayment of Finance Lease Liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(630,024)	(654,172)	(678,703)	(706,325)	(349,985)	(369,153)	(388,663)	(382,071)	(402,554)	(429,638)	(458,544)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(2,460,018)	(336,982)	(3,159,022)	(818,811)	(3,018,922)	(245,505)	(284,812)	(2,304,763)	1,982,532	2,095,977	2,235,935
plus: Cash & Cash Equivalents - beginning of year	-	2,797,000	336,982	0	(3,159,022)	(3,977,833)	(6,996,755)	(7,242,261)	(7,527,073)	(9,831,836)	(7,869,304)	(5,773,328)
Cash & Cash Equivalents - end of the year	-	336,982	0	(3,159,022)	(3,977,833)	(6,996,755)	(7,242,261)	(7,527,073)	(9,831,836)	(7,869,304)	(5,773,328)	(3,537,392)
Cash & Cash Equivalents - end of the year	2,797,000	336,982	0	(3,159,022)	(3,977,833)	(6,996,755)	(7,242,261)	(7,527,073)	(9,831,836)	(7,869,304)	(5,773,328)	(3,537,392)
Investments - end of the year	8,496,000	8,496,000	1,542,571	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	**11,293,000**	**8,832,982**	**1,542,571**	**(3,159,022)**	**(3,977,833)**	**(6,996,755)**	**(7,242,261)**	**(7,527,073)**	**(9,831,836)**	**(7,869,304)**	**(5,773,328)**	**(3,537,392)**
Representing:												
- External Restrictions	8,496,000	8,763,624	9,000,242	9,243,248	9,492,816	9,749,122	10,012,348	10,282,682	10,560,314	10,845,443	11,138,270	11,439,003
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	2,797,000	69,358	(7,457,670)	(12,402,270)	(13,470,649)	(16,745,877)	(17,254,609)	(17,809,755)	(20,392,150)	(18,714,747)	(16,911,597)	(14,976,395)
	11,293,000	**8,832,982**	**1,542,571**	**(3,159,022)**	**(3,977,833)**	**(6,996,755)**	**(7,242,261)**	**(7,527,073)**	**(9,831,836)**	**(7,869,304)**	**(5,773,328)**	**(3,537,392)**

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Sewer: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - SEWER FUND Scenario: Base Plus Pricing	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,754,000	2,985,956	2,996,266	3,080,161	3,157,165	3,236,095	3,316,997	3,399,922	3,484,920	3,572,043	3,661,344	3,752,878
User Charges & Fees	142,000	144,000	172,000	176,816	181,236	185,767	190,411	195,172	200,051	205,052	210,179	215,433
Other Revenues	1,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	2,242,000	561,532	8,880	399,587	409,577	419,816	430,312	441,070	452,096	463,399	474,984	486,858
Interest & Investment Revenue	258,000	198,676	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**5,397,000**	**3,890,164**	**3,344,064**	**3,823,483**	**3,914,897**	**4,008,597**	**4,104,639**	**4,203,082**	**4,303,986**	**4,407,412**	**4,513,425**	**4,622,087**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	221,000	663,942	650,469	676,488	703,547	728,171	753,657	780,035	807,337	835,593	864,839	895,109
Borrowing Costs	153,000	143,770	131,708	120,630	105,280	92,230	79,157	65,178	50,562	35,216	19,175	3,227
Materials & Contracts	824,000	1,268,239	1,510,520	1,604,156	1,644,961	1,686,758	1,733,638	1,789,952	1,844,393	1,896,718	1,952,039	
Depreciation & Amortisation	911,000	927,552	972,986	1,061,833	1,089,316	1,117,201	1,145,648	1,186,537	1,252,201	1,308,994	1,356,356	1,409,373
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	21,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**2,130,000**	**3,001,503**	**3,265,833**	**3,423,877**	**3,502,300**	**3,582,563**	**3,665,220**	**3,765,388**	**3,900,051**	**4,024,196**	**4,137,089**	**4,259,747**
Operating Result from Continuing Operations	**3,267,000**	**888,661**	**78,431**	**399,606**	**412,597**	**426,033**	**439,419**	**437,693**	**403,934**	**383,216**	**376,336**	**362,341**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**3,267,000**	**888,661**	**78,431**	**399,606**	**412,597**	**426,033**	**439,419**	**437,693**	**403,934**	**383,216**	**376,336**	**362,341**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,025,000**	**327,129**	**69,551**	**19**	**3,020**	**6,217**	**9,107**	**(3,376)**	**(48,162)**	**(80,183)**	**(98,648)**	**(124,518)**

DRAFT FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Sewer: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - SEWER FUND Scenario: Base Plus Pricing	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,832	1,814,323	350,214	-	-
Investments	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	2,655,139	337,650
Receivables	455,000	149,839	159,511	163,776	168,748	174,850	176,765	174,305	148,692	173,680	173,629	169,945
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	63,000	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750
Other	-	13,827	16,494	17,088	17,517	17,962	18,419	18,901	19,545	20,140	20,711	21,315
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	8,827,000	8,417,500	7,537,457	7,693,785	8,146,991	8,911,548	8,405,119	6,744,618	5,542,310	4,075,784	2,865,230	544,660
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Infrastructure, Property, Plant & Equipment	40,752,000	42,668,195	44,651,346	45,713,125	46,395,889	46,813,368	48,501,285	51,326,023	53,641,923	56,182,962	58,441,272	60,944,663
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	40,752,000	42,715,445	44,698,596	45,760,375	46,443,139	46,860,618	48,548,535	51,373,273	53,689,173	56,230,212	58,488,522	60,991,913
TOTAL ASSETS	**49,579,000**	**51,132,945**	**52,236,053**	**53,454,160**	**54,590,129**	**55,772,166**	**56,953,655**	**58,117,891**	**59,231,483**	**60,305,996**	**61,353,751**	**61,536,574**
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	32,000	28,529	25,769	22,939	19,937	17,256	14,445	11,496	8,403	5,159	1,756	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	265,000	277,470	288,550	303,900	271,507	284,580	298,559	313,176	328,522	344,562	177,763	-
Employee benefit provisions	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	433,000	441,998	450,319	462,839	427,445	437,836	449,005	460,672	472,925	485,721	315,518	136,000
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,889,000	2,611,120	2,322,570	2,018,669	1,747,162	1,462,582	1,164,022	850,847	522,325	177,763	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	2,889,000	2,611,120	2,322,570	2,018,669	1,747,162	1,462,582	1,164,022	850,847	522,325	177,763	-	-
TOTAL LIABILITIES	**3,322,000**	**3,053,119**	**2,772,909**	**2,481,508**	**2,174,607**	**1,900,418**	**1,613,027**	**1,311,519**	**995,250**	**663,484**	**315,518**	**136,000**
Net Assets	**46,257,000**	**48,079,827**	**49,463,145**	**50,972,652**	**52,415,523**	**53,871,748**	**55,340,628**	**56,806,372**	**58,236,233**	**59,642,502**	**61,038,233**	**61,400,574**
EQUITY												
Retained Earnings	29,929,000	30,817,661	30,896,092	31,295,698	31,708,295	32,134,329	32,573,747	33,011,441	33,415,375	33,798,591	34,174,927	34,537,268
Revaluation Reserves	16,328,000	17,262,166	18,567,053	19,676,954	20,707,227	21,737,419	22,766,880	23,794,931	24,820,858	25,843,911	26,863,306	26,863,306
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	46,257,000	48,079,827	49,463,145	50,972,652	52,415,523	53,871,748	55,340,628	56,806,372	58,236,233	59,642,502	61,038,233	61,400,574
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**46,257,000**	**48,079,827**	**49,463,145**	**50,972,652**	**52,415,523**	**53,871,748**	**55,340,628**	**56,806,372**	**58,236,233**	**59,642,502**	**61,038,233**	**61,400,574**

DRAFT - FOR EXHIBITION

Scenario 3 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base + Pricing

Sewer: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - SEWER FUND Scenario: Base Plus Pricing	Actuals 2024/25	Current Year 2025/26	Projected Years 2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	3,076,362	3,078,347	3,155,500	3,234,387	3,315,247	3,398,128	3,483,081	3,570,158	3,659,412	3,750,898	
User Charges & Fees	-	185,422	160,610	174,857	179,438	183,924	188,522	193,066	203,018	208,093	213,296	
Investment & Interest Revenue Received	-	222,009	166,427	165,411	164,366	168,643	172,503	177,956	171,849	170,986	174,721	
Grants & Contributions	-	561,532	8,880	399,587	409,577	419,816	430,312	441,070	452,096	463,399	474,984	
Bonds & Deposits Received	-		-	-	-	-	-	-	-	-	-	
Other	-	150,000	-	-	-	-	-	-	-	-	-	
Payments:												
Employee Benefits & On-Costs	-	(650,469)	(676,488)	(703,547)	(726,171)	(753,657)	(780,935)	(807,337)	(835,593)	(864,839)	(895,109)	
Materials & Contracts	-	(1,513,187)	(1,566,520)	(1,604,584)	(1,645,407)	(1,687,214)	(1,734,150)	(1,790,567)	(1,844,988)	(1,897,288)	(1,952,043)	
Borrowing Costs	-	(134,448)	(128,480)	(108,282)	(94,912)	(81,968)	(68,124)	(53,655)	(38,460)	(22,376)	(4,882)	
Bonds & Deposits Refunded	-	(147,241)	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Net Cash provided (or used in) Operating Activities	-	2,104,076	1,038,287	1,453,730	1,493,512	1,534,004	1,570,864	1,622,629	1,652,641	1,689,383	1,728,769	1,773,038
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	860,861	2,317,489
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Non-current Assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,909,581)	(1,651,200)	(1,703,711)	(741,805)	(504,488)	(1,804,104)	(2,983,223)	(2,542,174)	(2,826,870)	(2,585,281)	(3,912,764)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(1,909,581)	(1,651,200)	(1,703,711)	(741,805)	(504,488)	(1,804,104)	(2,983,223)	(2,542,174)	(2,826,870)	(1,724,420)	(1,595,276)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(265,411)	(277,470)	(288,550)	(303,900)	(271,507)	(284,580)	(298,559)	(313,176)	(328,522)	(344,562)	(177,763)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(265,411)	(277,470)	(288,550)	(303,900)	(271,507)	(284,580)	(298,559)	(313,176)	(328,522)	(344,562)	(177,763)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(70,915)	(892,382)	151,469	447,806	758,009	(508,800)	(1,659,154)	(1,202,709)	(1,466,109)	(350,214)	(0)
plus: Cash & Cash Equivalents - beginning of year	-	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,032	1,816,323	350,214	(0)
Cash & Cash Equivalents - end of the year	-	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,032	1,816,323	350,214	(0)	(0)
Cash & Cash Equivalents - end of the year		4,793,000	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,032	1,816,323	350,214	(0)	(0)
Investments - end of the year		3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	2,655,139	337,650	337,650
Cash, Cash Equivalents & Investments - end of the year		**8,309,000**	**7,345,702**	**7,497,171**	**7,944,977**	**8,702,986**	**8,194,186**	**6,535,032**	**5,332,323**	**3,005,353**	**337,650**	**337,650**
Representing:												
- External Restrictions	3,516,000	3,686,320	3,658,046	3,731,207	3,805,831	3,881,948	3,959,587	4,038,779	4,119,554	4,201,945	4,286,984	4,371,704
- Internal Restrictions												
- Unrestricted	4,793,000	4,651,765	3,687,656	3,765,963	4,139,145	4,821,038	4,234,599	2,496,253	1,212,769	(335,731)	(1,630,845)	(4,034,054)
	8,309,000	**8,238,085**	**7,345,702**	**7,497,171**	**7,944,977**	**8,702,986**	**8,194,186**	**6,535,032**	**5,332,323**	**3,866,214**	**2,655,139**	**337,650**

DRAFT - FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Consolidated: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - CONSOLIDATED Scenario: Base Plus 35% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	23,156,000	24,148,021	24,993,133	30,454,148	31,195,541	31,954,988	32,732,939	33,529,822	34,346,119	35,182,297	36,038,841	36,916,245
User Charges & Fees	6,180,000	6,332,946	6,446,200	6,626,694	6,792,361	6,962,170	7,136,224	7,314,630	7,497,496	7,684,933	7,877,056	8,073,983
Other Revenues	680,000	463,690	322,000	331,016	339,291	347,774	356,468	365,380	374,514	383,877	393,474	403,311
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,385	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	20,421,000	10,157,223	17,657,144	21,075,813	8,409,708	4,366,201	4,475,356	4,587,239	4,701,920	4,819,468	4,939,955	5,063,454
Interest & Investment Revenue	2,310,000	1,318,989	1,769,500	1,082,972	1,091,882	1,101,000	1,110,349	1,119,916	1,129,712	1,139,744	1,150,017	1,160,536
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	914,000	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	439,627	487,000	500,636	513,152	525,981	539,130	552,608	566,424	580,584	595,099	609,976
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**61,813,000**	**55,981,301**	**60,743,641**	**68,454,274**	**56,934,605**	**54,065,504**	**55,378,028**	**56,722,853**	**58,100,775**	**59,512,609**	**60,959,189**	**62,441,371**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	13,295,000	15,238,190	17,153,640	17,839,785	18,553,377	19,202,745	19,874,841	20,570,460	21,290,426	22,035,591	22,806,837	23,605,076
Borrowing Costs	717,000	2,375,102	3,070,489	3,000,288	2,863,499	2,726,133	2,587,124	2,439,714	2,334,041	2,173,302	1,991,802	1,799,304
Materials & Contracts	13,023,000	18,649,820	15,734,972	15,809,541	15,902,499	16,314,996	16,736,697	17,159,054	17,602,114	18,058,941	18,507,382	18,977,124
Depreciation & Amortisation	10,059,000	10,872,132	11,435,400	12,916,546	13,550,875	13,949,339	14,367,537	14,784,711	15,249,832	15,740,180	16,140,981	16,533,318
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,006,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,223,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**39,454,000**	**48,047,221**	**48,404,141**	**50,604,029**	**51,934,097**	**53,283,657**	**54,683,903**	**56,099,587**	**57,650,701**	**59,211,659**	**60,680,739**	**62,179,402**
Operating Result from Continuing Operations	**22,359,000**	**7,934,080**	**12,339,500**	**17,850,245**	**5,000,408**	**781,847**	**694,124**	**623,266**	**450,074**	**300,950**	**278,450**	**261,969**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**22,359,000**	**7,934,080**	**12,339,500**	**17,850,245**	**5,000,408**	**781,847**	**694,124**	**623,266**	**450,074**	**300,950**	**278,450**	**261,969**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,938,000**	**(2,223,143)**	**(5,317,644)**	**(3,225,568)**	**(3,409,300)**	**(3,584,354)**	**(3,781,231)**	**(3,963,973)**	**(4,251,846)**	**(4,518,519)**	**(4,661,505)**	**(4,801,485)**

DRAFT - FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Consolidated: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - CONSOLIDATED Scenario: Base Plus 35% SRV	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	21,681,000	25,384,956	15,766,504	15,493,276	19,183,985	20,912,395	25,591,192	29,917,674	30,942,954	37,295,783	44,351,009	50,846,166
Investments	16,200,000	16,200,000	8,591,661	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	6,843,139	4,525,650
Receivables	7,343,000	5,959,026	5,283,509	6,086,956	6,264,803	6,456,156	6,668,588	6,887,563	7,101,134	7,331,418	7,559,321	7,785,520
Inventories	123,000	175,936	117,119	113,828	111,358	113,986	116,708	119,467	122,311	125,168	128,153	131,318
Contract assets and contract cost assets	5,055,000	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750
Other	454,000	528,030	371,328	363,908	358,486	367,034	375,865	384,879	394,254	403,668	413,433	423,749
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	50,856,000	53,255,698	35,137,871	34,769,718	38,630,382	40,561,318	45,414,103	49,115,330	51,272,403	57,867,787	64,302,804	68,720,154
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	184,894	436,069	448,278	459,485	470,976	482,747	494,816	507,186	519,866	532,862	546,184
Inventories	-	17,244	28,343	29,137	29,865	30,612	31,377	32,162	32,966	33,790	34,634	35,500
Contract assets and contract cost assets	-	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Infrastructure, Property, Plant & Equipment	683,860,000	727,451,408	776,623,490	812,476,726	839,111,623	845,107,871	858,680,882	873,462,736	889,745,366	901,542,315	913,552,894	906,679,894
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	32,628	53,629	55,131	56,589	57,922	59,370	60,854	62,375	63,935	65,533	67,171
Total Non-Current Assets	690,860,000	735,045,213	784,500,781	820,368,522	846,046,733	853,026,277	866,613,625	881,409,817	897,707,143	909,519,155	921,544,964	914,688,000
TOTAL ASSETS	**741,716,000**	**788,300,912**	**819,638,652**	**855,138,240**	**884,677,115**	**893,587,595**	**912,027,729**	**930,525,147**	**948,979,545**	**967,386,942**	**985,847,768**	**983,408,154**
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	9,588,000	9,501,330	7,565,945	7,666,336	7,663,661	7,840,438	8,022,997	8,209,417	8,401,654	8,597,048	8,799,727	9,013,454
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	2,156,000	3,077,613	3,004,810	3,399,020	2,174,597	1,806,780	1,851,949	1,898,248	1,945,704	1,994,347	2,044,205	2,095,310
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	895,000	971,190	2,367,644	2,504,403	2,215,739	2,354,749	2,502,158	2,516,637	2,797,251	2,978,751	2,988,500	2,999,119
Employee benefit provisions	2,615,000	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926
Other provisions	-	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	15,254,000	17,013,236	16,459,502	17,032,863	15,517,100	15,465,069	15,840,208	16,087,405	16,607,712	17,033,249	17,295,536	17,570,987
Non-Current Liabilities												
Payables	-	440,798	716,443	736,652	755,261	774,277	793,772	813,760	834,252	855,262	876,803	898,887
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	29,131,000	50,370,924	47,050,526	44,620,997	43,223,979	41,687,950	40,004,511	33,306,596	36,212,968	34,052,937	31,883,156	28,884,038
Employee benefi provisions	124,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	31,675,000	52,507,620	49,462,866	47,053,546	45,675,137	44,158,124	42,494,180	35,816,253	38,743,117	36,604,096	34,455,856	31,478,822
TOTAL LIABILITIES	**46,929,000**	**69,520,856**	**65,921,368**	**64,086,409**	**61,192,237**	**59,623,192**	**58,334,388**	**51,903,657**	**55,350,829**	**53,637,345**	**51,751,391**	**49,049,809**
Net Assets	**694,787,000**	**718,780,057**	**753,717,284**	**791,051,831**	**814,454,878**	**833,964,403**	**853,693,341**	**873,621,490**	**893,628,716**	**913,749,597**	**934,096,376**	**934,358,345**
EQUITY												
Retained Earnings	336,216,000	344,150,080	356,489,580	374,339,825	379,340,233	380,122,080	380,816,204	381,439,471	381,889,545	382,190,494	382,468,944	382,730,913
Revaluation Reserves	358,571,000	374,629,977	397,227,704	416,712,006	435,114,644	453,842,323	472,877,137	492,182,019	511,739,172	531,559,103	551,627,432	551,627,432
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	694,787,000	718,780,057	753,717,284	791,051,831	814,454,878	833,964,403	853,693,341	873,621,490	893,628,716	913,749,597	934,096,376	934,358,345
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**694,787,000**	**718,780,057**	**753,717,284**	**791,051,831**	**814,454,878**	**833,964,403**	**853,693,341**	**873,621,490**	**893,628,716**	**913,749,597**	**934,096,376**	**934,358,345**

DRAFT - FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Consolidated: Cash Flow

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2036												
CASH FLOW STATEMENT - CONSOLIDATED	**Actuals**	**Current Year**	**Projected Years**									
Scenario: Base Plus 35% SRV	**2024/25**	**2025/26**	**2026/27**	**2027/28**	**2028/29**	**2029/30**	**2030/31**	**2031/32**	**2032/33**	**2033/34**	**2034/35**	**2035/36**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	21,942,000	25,329,968	24,953,029	29,959,866	31,135,369	31,893,356	32,669,804	33,466,162	34,279,890	35,114,462	35,969,359	36,845,077
User Charges & Fees	6,392,000	5,767,147	6,387,124	6,576,157	6,745,976	6,914,625	7,087,491	7,264,678	7,446,295	7,632,452	7,823,264	8,018,845
Investment & Interest Revenue Received	2,636,000	1,371,875	1,916,918	992,544	1,054,630	1,053,704	1,045,508	1,058,165	1,065,083	1,068,212	1,084,770	1,100,992
Grants & Contributions	19,099,000	23,600,937	25,914,550	29,791,310	15,773,534	12,801,338	13,543,554	13,882,143	14,229,196	14,584,926	14,949,549	15,323,288
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,074,000	1,764,870	1,092,427	814,655	836,843	857,764	879,208	901,188	923,718	946,811	970,481	994,743
Payments:												
Employee Benefits & On-Costs	(13,532,000)	(15,312,674)	(17,087,948)	(17,819,257)	(18,532,027)	(19,183,317)	(19,854,733)	(20,549,649)	(21,268,886)	(22,013,297)	(22,783,763)	(23,581,194)
Materials & Contracts	(15,909,000)	(18,417,423)	(17,109,991)	(15,874,462)	(15,947,055)	(16,221,087)	(16,630,694)	(17,060,506)	(17,500,749)	(17,956,581)	(18,400,904)	(18,865,145)
Borrowing Costs	(621,000)	(2,340,389)	(3,077,370)	(3,007,434)	(2,871,007)	(2,731,144)	(2,592,393)	(2,445,254)	(2,339,698)	(2,179,251)	(1,998,092)	(1,804,141)
Bonds & Deposits Refunded	(87,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(331,000)	(1,031,904)	(1,195,831)	(1,016,018)	(1,036,736)	(1,043,252)	(1,067,836)	(1,094,328)	(1,121,244)	(1,149,176)	(1,177,246)	(1,205,768)
Net Cash provided (or used in) Operating Activities	24,663,000	20,732,406	21,792,907	30,417,360	17,159,526	14,342,988	15,070,909	15,421,599	15,713,606	16,048,557	16,437,418	16,826,697
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	7,608,339	887,661	-	-	-	-	-	-	860,861	2,317,489
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	251,000	-	1,000,000	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	63,600,000	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(40,863,000)	(38,344,563)	(38,095,755)	(29,285,480)	(11,783,133)	(11,217,559)	(8,906,083)	(10,261,683)	(11,975,310)	(7,717,197)	(8,083,022)	(9,660,528)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	(55,600,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(32,612,000)	(38,344,563)	(29,487,416)	(28,397,819)	(11,783,133)	(11,217,559)	(8,906,083)	(10,261,683)	(11,975,310)	(7,717,197)	(7,222,161)	(7,343,039)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	17,727,000	22,211,548	40,039,548	74,875	818,720	818,720	818,720	818,720	6,019,632	818,720	818,720	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(852,000)	(895,434)	(41,963,491)	(2,367,644)	(2,504,403)	(2,215,739)	(2,354,749)	(2,502,158)	(7,832,644)	(2,797,251)	(2,978,751)	(2,988,500)
Repayment of lease liabilities (principal repayments)	(62,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	16,813,000	21,316,113	(1,923,943)	(2,292,769)	(1,685,683)	(1,397,019)	(1,536,029)	(1,683,438)	(1,813,012)	(1,978,531)	(2,160,031)	(2,988,500)
Net Increase/(Decrease) in Cash & Cash Equivalents	8,864,000	3,703,956	(9,618,452)	(273,228)	3,690,709	1,728,410	4,628,797	3,476,478	1,925,284	6,352,829	7,055,226	6,495,157
plus: Cash & Cash Equivalents - beginning of year	12,817,000	21,681,000	25,384,956	15,766,504	15,493,276	19,183,985	20,912,395	25,541,192	29,017,671	30,942,954	37,295,783	44,351,009
Cash & Cash Equivalents - end of the year	**21,681,000**	**25,384,956**	**15,766,504**	**15,493,276**	**19,183,985**	**20,912,395**	**25,541,192**	**29,017,671**	**30,942,954**	**37,295,783**	**44,351,009**	**50,846,166**
Cash & Cash Equivalents - end of the year	21,681,000	25,384,956	15,766,504	15,493,276	19,183,985	20,912,395	25,541,192	29,017,671	30,942,954	37,295,783	44,351,009	50,846,166
Investments - end of the year	16,200,000	16,200,000	8,591,661	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	6,843,139	4,525,650
Cash, Cash Equivalents & Investments - end of the year	**37,881,000**	**41,584,956**	**24,358,165**	**23,197,276**	**26,887,985**	**28,616,395**	**33,245,192**	**36,721,671**	**38,646,954**	**44,999,783**	**51,194,148**	**55,371,817**
Representing:												
- External Restrictions	28,623,000	26,842,342	19,479,732	15,756,757	16,941,799	16,224,443	16,999,970	16,570,755	14,524,057	16,418,438	18,633,439	18,990,080
- Internal Restrictions	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	1,929,000	7,413,614	(2,450,567)	111,519	2,617,186	5,062,952	8,916,222	12,821,916	16,793,898	21,252,345	25,231,709	29,052,736
	37,881,000	**41,584,956**	**24,358,165**	**23,197,276**	**26,887,985**	**28,616,395**	**33,245,192**	**36,721,671**	**38,646,954**	**44,999,783**	**51,194,148**	**55,371,817**

DRAFT - FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

General Fund: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - GENERAL FUND Scenario: Base Plus 35% SRV	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	15,865,000	16,528,996	16,194,255	21,408,902	21,924,163	22,451,827	22,992,191	23,545,562	24,112,253	24,692,585	25,286,885	25,895,491
User Charges & Fees	2,832,000	3,452,124	3,134,690	3,222,461	3,303,023	3,385,598	3,470,238	3,556,994	3,645,919	3,737,067	3,830,494	3,926,256
Other Revenues	667,000	463,690	196,000	201,488	206,525	211,688	216,981	222,405	227,965	233,664	239,506	245,494
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,385	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	11,503,000	5,974,277	2,862,150	2,942,290	3,015,847	3,091,244	3,168,526	3,247,738	3,328,931	3,412,155	3,497,458	3,584,895
Interest & Investment Revenue	1,663,000	884,911	1,404,609	916,054	924,964	934,088	943,431	952,998	962,794	972,826	983,099	993,618
Other Income:												
Net Gains from the Disposal of Assets	-	-	914,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of Impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	427,627	475,000	488,300	500,508	513,020	525,846	538,992	552,467	566,278	580,435	594,946
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**41,596,000**	**40,852,432**	**33,335,369**	**37,562,491**	**38,467,601**	**39,394,850**	**40,344,780**	**41,317,948**	**42,314,920**	**43,336,280**	**44,392,625**	**45,454,566**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	11,008,000	13,294,148	14,830,627	15,423,852	16,040,806	16,602,234	17,183,313	17,784,729	18,407,194	19,051,446	19,718,246	20,408,385
Borrowing Costs	99,000	1,800,000	2,531,483	2,496,839	2,403,053	2,302,985	2,196,215	2,082,285	1,960,745	1,831,055	1,692,680	1,545,037
Materials & Contracts	8,903,000	13,905,942	9,257,107	8,906,938	8,861,724	9,009,477	9,224,606	9,442,671	9,667,481	9,893,311	10,129,231	10,379,396
Depreciation & Amortisation	7,308,000	7,826,508	8,339,562	9,273,133	9,526,726	9,784,291	10,068,436	10,367,950	10,687,949	11,013,289	11,311,493	11,394,197
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	939,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,133,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**29,521,000**	**37,798,575**	**36,968,439**	**37,228,663**	**37,836,156**	**38,789,430**	**39,790,274**	**40,823,291**	**41,897,657**	**42,992,747**	**44,085,386**	**45,191,595**
Operating Result from Continuing Operations	**12,075,000**	**3,053,856**	**(3,633,070)**	**333,828**	**631,444**	**605,419**	**554,506**	**494,656**	**417,263**	**343,533**	**297,239**	**262,971**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**12,075,000**	**3,053,856**	**(3,633,070)**	**333,828**	**631,444**	**605,419**	**554,506**	**494,656**	**417,263**	**343,533**	**297,239**	**262,971**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**572,000**	**(2,920,420)**	**(5,495,220)**	**(2,608,462)**	**(2,384,403)**	**(2,485,824)**	**(2,614,018)**	**(2,753,082)**	**(2,911,668)**	**(3,068,721)**	**(3,200,220)**	**(3,321,924)**

DRAFT FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

General Fund: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - GENERAL FUND Scenario: Base Plus 35% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	12,140,000	17,907,709	8,339,362	11,210,595	14,039,321	16,822,683	21,028,741	29,603,093	29,660,333	34,521,370	38,921,440	43,182,105
Investments	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000
Receivables	5,684,000	4,879,399	4,144,471	4,916,227	5,063,928	5,223,375	5,407,435	5,595,467	5,787,167	5,989,980	6,188,740	6,388,700
Inventories	123,000	775,936	117,119	113,828	111,358	116,703	116,967	122,311	125,168	128,153	131,318	134,668
Contract assets and contract cost assets	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000
Other	454,000	514,204	354,834	346,819	340,969	349,069	357,446	365,948	374,708	383,528	392,721	402,434
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	27,581,000	32,657,247	22,135,786	25,767,469	28,735,575	31,691,813	36,090,340	40,563,682	45,124,518	50,200,046	54,811,053	59,284,557
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	532,264,000	566,706,108	588,620,797	599,674,513	610,946,289	621,868,749	631,960,550	641,943,613	651,862,897	661,296,356	671,233,454	664,931,980
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	539,264,000	574,018,108	595,932,797	606,986,513	617,958,289	629,280,749	639,272,550	649,255,613	659,174,897	668,608,356	678,545,454	672,243,980
TOTAL ASSETS	**566,845,000**	**606,675,355**	**618,068,582**	**632,753,982**	**646,693,864**	**660,969,562**	**675,362,890**	**689,819,295**	**704,299,415**	**718,808,402**	**733,356,507**	**731,528,537**
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	9,397,000	9,248,425	7,304,192	7,406,331	7,406,157	7,582,805	7,765,360	7,951,905	8,144,240	8,339,877	8,542,987	8,755,535
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	779,000	2,718,190	1,594,296	1,638,936	1,679,910	1,721,907	1,764,955	1,809,079	1,854,306	1,900,664	1,948,180	1,996,885
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	-	39,648	1,400,391	1,494,178	1,594,246	1,701,016	1,814,936	1,936,485	2,066,175	2,204,551	2,352,194	2,509,725
Employee benefit provisions	2,252,000	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926
Other provisions	-	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	12,428,000	15,106,266	13,398,982	13,639,548	13,780,416	14,105,831	14,445,353	14,797,572	15,164,824	15,545,195	15,943,464	16,362,247
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	17,828,000	40,000,000	37,646,855	36,152,677	34,558,431	32,857,415	31,042,479	29,105,994	27,039,818	24,835,267	22,483,073	19,973,349
Employee benefit provisions	124,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	20,372,000	41,695,897	39,342,752	37,848,574	36,254,328	34,553,312	32,738,376	30,801,891	28,735,715	26,531,164	24,178,970	21,669,246
TOTAL LIABILITIES	**32,800,000**	**56,802,163**	**52,741,734**	**51,488,122**	**50,034,744**	**48,659,143**	**47,183,730**	**45,599,463**	**43,900,540**	**42,076,358**	**40,122,434**	**38,031,493**
Net Assets	**534,045,000**	**549,873,192**	**565,326,848**	**581,265,860**	**596,659,120**	**612,310,718**	**628,179,160**	**644,219,832**	**660,398,875**	**676,732,043**	**693,234,073**	**693,497,044**
EQUITY												
Retained Earnings	241,582,000	244,635,856	242,002,787	242,336,615	242,968,059	243,573,478	244,127,985	244,622,641	245,039,904	245,383,437	245,680,676	245,943,647
Revaluation Reserves	292,463,000	305,237,336	323,324,062	338,929,245	353,691,061	368,737,240	384,051,175	399,597,191	415,358,971	431,348,606	447,553,397	447,553,397
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	534,045,000	549,873,192	565,326,848	581,265,860	596,659,120	612,310,718	628,179,160	644,219,832	660,398,875	676,732,043	693,234,073	693,497,044
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**534,045,000**	**549,873,192**	**565,326,848**	**581,265,860**	**596,659,120**	**612,310,718**	**628,179,160**	**644,219,832**	**660,398,875**	**676,732,043**	**693,234,073**	**693,497,044**

DRAFT - FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

General Fund: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - GENERAL FUND Scenario: Base Plus 35% SRV	Actuals 2024/25 $	Current Year 2025/26 $	2026/27 $	2027/28 $	2028/29 $	2029/30 $	Projected Years 2030/31 $	2031/32 $	2032/33 $	2033/34 $	2034/35 $	2035/36 $
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	17,708,111	16,225,096	20,928,455	21,876,690	22,403,211	22,942,405	23,494,578	24,060,042	24,639,117	25,232,130	25,839,418
User Charges & Fees	-	2,779,665	3,242,115	3,192,768	3,275,759	3,357,653	3,441,605	3,527,635	3,615,826	3,706,221	3,798,877	3,893,849
Interest & Investment Revenue Received	-	1,553,117	1,550,219	1,550,219	1,550,219	1,550,219	1,550,219	1,550,219	1,550,219	1,550,219	1,550,219	1,550,219
Grants & Contributions	-	20,436,568	10,011,465	11,365,217	11,645,070	11,936,196	12,234,601	12,540,466	12,853,978	13,175,327	13,504,711	13,842,328
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,452,870	980,808	673,525	692,105	709,408	727,143	745,322	763,955	783,053	802,630	822,696
Payments:												
Employee Benefits & On-Costs	-	(13,376,500)	(14,769,643)	(15,403,819)	(16,019,972)	(16,583,279)	(17,165,684)	(17,767,434)	(18,388,173)	(19,028,659)	(19,689,728)	(20,386,079)
Materials & Contracts	-	(13,978,734)	(10,834,793)	(9,075,947)	(8,859,327)	(9,328,936)	(9,141,304)	(9,358,122)	(9,580,375)	(9,805,602)	(10,037,609)	(10,282,831)
Borrowing Costs	-	(1,803,508)	(2,531,594)	(2,496,966)	(2,403,220)	(2,303,163)	(2,196,400)	(2,082,498)	(1,960,962)	(1,831,267)	(1,692,927)	(1,545,301)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(1,031,904)	(1,195,831)	(1,016,018)	(1,036,736)	(1,057,852)	(1,079,380)	(1,094,328)	(1,121,244)	(1,149,176)	(1,177,246)	(1,205,768)
Net Cash provided (or used in) Operating Activities	-	13,050,441	2,877,909	8,993,281	10,069,589	10,238,181	10,653,375	10,804,290	11,780,175	11,354,328	11,648,421	11,908,585
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	1,000,000	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(29,494,280)	(12,253,365)	(4,721,667)	(5,736,685)	(6,060,572)	(4,746,301)	(4,804,997)	(4,845,453)	(4,457,114)	(5,043,600)	(5,292,724)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(28,494,280)	(11,253,365)	(4,721,667)	(5,736,685)	(6,060,572)	(4,746,301)	(4,804,997)	(4,845,453)	(4,457,114)	(5,043,600)	(5,292,724)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	22,491,548	30,994,548	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	(41,031,849)	(1,400,391)	(1,494,178)	(1,594,246)	(1,701,016)	(1,814,936)	(1,936,485)	(2,066,175)	(2,204,551)	(2,352,194)
Repayment of Finance Lease Liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	22,211,548	(992,301)	(1,400,391)	(1,494,178)	(1,594,246)	(1,701,016)	(1,814,936)	(1,936,485)	(2,066,175)	(2,204,551)	(2,352,194)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	5,767,709	(9,368,347)	2,871,233	2,828,726	2,783,362	4,206,058	4,274,357	4,357,235	4,831,037	4,400,070	4,260,665
plus: Cash & Cash Equivalents - beginning of year	-	12,140,000	17,907,709	8,339,362	11,210,595	14,039,321	16,822,683	21,028,741	25,303,098	29,660,333	34,521,370	38,921,440
Cash & Cash Equivalents - end of the year	-	17,907,709	8,339,362	11,210,595	14,039,321	16,822,683	21,028,741	25,303,098	29,660,333	34,521,370	38,921,440	43,182,105
Cash & Cash Equivalents - end of the year	12,140,000	17,907,709	8,339,362	11,210,595	14,039,321	16,822,683	21,028,741	25,303,098	29,660,333	34,521,370	38,921,440	43,182,105
Investments - end of the year	4,186,000	4,186,000	4,186,000	4,186,000	4,186,000	4,186,000	4,186,000	4,186,000	4,186,000	4,186,000	4,186,000	4,186,000
Cash, Cash Equivalents & Investments - end of the year	**16,326,000**	**22,093,709**	**12,527,362**	**15,396,595**	**18,227,321**	**21,010,683**	**25,216,741**	**29,491,098**	**33,846,333**	**38,708,370**	**43,108,440**	**47,370,105**
Representing:												
- External Restrictions	7,070,000	7,353,085	7,648,929	7,958,076	8,281,135	8,618,731	8,971,518	9,340,162	9,725,435	10,128,025	10,548,731	10,988,369
- Internal Restrictions	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	1,927,000	7,411,624	(2,450,567)	109,519	2,617,186	5,063,952	8,916,223	14,822,936	16,792,898	21,251,345	25,230,709	29,052,736
	16,326,000	**22,093,709**	**12,527,362**	**15,396,595**	**18,227,321**	**21,010,683**	**25,216,741**	**29,491,098**	**33,846,333**	**38,708,370**	**43,108,440**	**47,370,105**

DRAFT - FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Water Fund: Income Statement

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2036												
INCOME STATEMENT - WATER FUND	Actuals	Current Year	Projected Years									
Scenario: Base Plus 35% SRV	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,229,000	2,273,068	2,478,523	2,547,921	2,611,619	2,676,910	2,743,833	2,812,428	2,882,739	2,954,808	3,028,678	3,104,395
User Charges & Fees	3,206,000	2,736,822	2,803,300	2,881,792	2,953,837	3,027,683	3,103,375	3,180,960	3,260,484	3,341,996	3,425,546	3,511,184
Other Revenues	12,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	3,503,000	3,621,414	14,786,114	17,733,935	4,984,283	855,140	876,519	898,432	920,893	943,915	967,513	991,701
Interest & Investment Revenue	306,000	235,402	197,973	-	-	-	-	-	-	-	-	-
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	12,000	12,000	12,336	12,644	12,961	13,285	13,617	13,957	14,306	14,664	15,030
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**9,256,000**	**8,878,706**	**20,277,910**	**23,175,985**	**10,562,384**	**6,572,694**	**6,737,011**	**6,905,437**	**7,078,073**	**7,255,024**	**7,436,400**	**7,622,310**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	1,176,000	927,327	1,075,815	1,118,847	1,163,601	1,204,327	1,246,479	1,290,106	1,335,259	1,381,993	1,430,363	1,480,426
Borrowing Costs	461,000	431,332	407,308	382,788	355,166	330,919	311,751	292,241	322,734	307,031	279,947	251,041
Materials & Contracts	1,633,000	2,259,349	2,964,876	3,189,138	3,366,617	3,497,805	3,608,513	3,710,504	3,815,634	3,933,963	4,034,478	4,137,560
Depreciation & Amortisation	1,432,000	1,715,784	1,767,144	2,225,852	2,579,105	2,692,120	2,797,725	2,874,496	2,953,954	3,062,168	3,117,404	3,174,020
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	67,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	0	0	0	0	0	0	0	0	0
Net Losses from the Disposal of Assets	69,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**4,838,000**	**5,333,793**	**6,215,143**	**6,916,625**	**7,484,489**	**7,725,172**	**7,964,469**	**8,167,347**	**8,427,582**	**8,685,156**	**8,862,192**	**9,043,047**
Operating Result from Continuing Operations	**4,418,000**	**3,544,913**	**14,062,766**	**16,259,359**	**3,077,896**	**(1,152,478)**	**(1,227,457)**	**(1,261,911)**	**(1,349,509)**	**(1,430,132)**	**(1,425,792)**	**(1,420,737)**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**4,418,000**	**3,544,913**	**14,062,766**	**16,259,359**	**3,077,896**	**(1,152,478)**	**(1,227,457)**	**(1,261,911)**	**(1,349,509)**	**(1,430,132)**	**(1,425,792)**	**(1,420,737)**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**915,000**	**(76,501)**	**(723,348)**	**(1,474,576)**	**(1,906,388)**	**(2,007,618)**	**(2,103,976)**	**(2,160,343)**	**(2,270,402)**	**(2,374,047)**	**(2,393,305)**	**(2,412,438)**

DRAFT - FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Water Fund: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - WATER FUND Scenario: Base Plus 35% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,797,000	336,982	-	-	-	-	-	-	-	-	-	-
Investments	8,496,000	8,496,000	-	-	-	-	-	-	-	-	-	-
Receivables	1,204,000	929,788	1,006,954	1,032,128	1,057,931	1,084,379	1,111,489	1,139,276	1,167,758	1,196,952	1,226,875	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	12,497,000	9,762,770	1,867,188	1,006,954	1,032,128	1,057,930	1,084,379	1,111,489	1,139,276	1,167,758	1,196,951	1,226,875
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	78,591,000	85,129,805	110,077,242	133,554,240	138,284,206	142,255,298	143,829,309	145,448,688	149,106,144	148,503,031	147,856,574	145,137,594
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	78,591,000	85,129,805	110,077,242	133,554,240	138,284,206	142,255,298	143,829,309	145,448,688	149,106,144	148,503,031	147,856,574	145,137,594
TOTAL ASSETS	91,088,000	94,892,575	111,944,429	134,561,194	139,316,334	143,313,228	144,913,688	146,560,177	150,245,419	149,670,789	149,053,525	146,364,470
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	159,000	224,375	235,964	247,762	260,724	10,129,375	11,305,448	12,577,099	15,964,971	15,191,797	14,397,644	13,582,533
Income received in advance	-	-	-	-	237,567	240,376	243,193	246,016	249,010	252,012	254,984	257,919
Contract liabilities	1,377,000	359,423	1,467,514	1,780,084	494,687	84,872	86,994	89,169	91,398	93,683	96,025	98,426
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	630,000	654,172	676,703	706,325	349,985	369,153	388,663	5,266,975	402,554	429,638	458,544	489,394
Employee benefit provisions	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	2,393,000	1,464,970	2,907,181	7,520,163	7,542,964	11,030,776	12,251,298	18,406,259	16,934,934	16,194,130	15,434,197	14,655,272
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	8,414,000	7,759,804	7,081,101	6,374,776	6,024,791	5,655,638	5,266,975	-	4,482,350	4,052,712	3,594,168	3,104,774
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	8,414,000	7,759,804	7,081,101	6,374,776	6,024,791	5,655,638	5,266,975	-	4,482,350	4,052,712	3,594,168	3,104,774
TOTAL LIABILITIES	10,807,000	9,224,775	9,890,282	13,894,939	13,567,755	16,706,414	17,518,273	18,406,259	21,417,284	20,246,842	19,028,365	17,760,046
Net Assets	80,281,000	85,667,800	102,254,147	120,666,255	125,748,579	126,606,814	127,395,415	128,153,918	128,828,136	129,423,947	130,025,160	128,604,423
EQUITY												
Retained Earnings	48,089,000	51,633,913	65,696,680	81,956,039	85,033,935	83,881,457	82,654,000	81,392,089	80,042,580	78,612,448	77,186,656	75,765,919
Revaluation Reserves	32,192,000	34,033,887	36,557,468	38,710,216	40,714,645	42,725,357	44,741,415	46,761,829	48,785,556	50,811,499	52,838,505	52,838,505
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	80,281,000	85,667,800	102,254,147	120,666,255	125,748,579	126,606,814	127,395,415	128,153,918	128,828,136	129,423,947	130,025,160	128,604,423
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	80,281,000	85,667,800	102,254,147	120,666,255	125,748,579	126,606,814	127,395,415	128,153,918	128,828,136	129,423,947	130,025,160	128,604,423

DRAFT FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Water Fund: Cash Flow

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - WATER FUND
Scenario: Base Plus 35% SRV

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,305,925	2,456,998	2,540,651	2,604,946	2,670,070	2,736,821	2,805,307	2,875,573	2,947,257	3,020,939	3,096,462
User Charges & Fees	-	2,811,060	2,766,934	2,866,918	2,940,177	3,013,680	3,089,022	3,166,248	3,245,404	3,326,557	3,409,707	3,494,945
Investment & Interest Revenue Received	-	285,402	197,973	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Grants & Contributions	-	2,603,837	15,894,205	18,026,506	3,718,887	445,325	878,641	900,607	923,122	946,200	969,855	994,101
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	162,000	12,000	12,336	12,644	12,961	13,285	13,617	13,957	14,306	14,664	15,030
Payments:												
Employee Benefits & On-Costs	-	(927,327)	(1,075,815)	(1,118,847)	(1,163,601)	(1,204,327)	(1,246,479)	(1,290,106)	(1,335,259)	(1,381,993)	(1,430,363)	(1,480,426)
Materials & Contracts	-	(2,259,349)	(2,964,876)	(3,189,138)	(3,386,617)	(3,497,805)	(3,608,513)	(3,710,234)	(3,815,804)	(3,933,963)	(4,034,478)	(4,137,560)
Borrowing Costs	-	(389,640)	(411,327)	(386,958)	(359,505)	(333,069)	(314,019)	(294,629)	(325,061)	(309,504)	(282,587)	(253,858)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	4,592,707	16,899,851	18,751,457	4,366,930	1,106,834	1,548,776	1,590,474	1,581,882	1,608,842	1,667,732	1,728,695
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	7,608,339	887,661	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(6,412,702)	(24,191,000)	(23,609,102)	(5,304,642)	(4,652,499)	(2,355,678)	(2,473,462)	(4,587,983)	(433,113)	(443,941)	(455,040)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(6,412,702)	(16,582,661)	(22,721,441)	(5,304,642)	(4,652,499)	(2,355,678)	(2,473,462)	(4,587,983)	(433,113)	(443,941)	(455,040)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	5,200,912	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	(630,024)	(654,172)	(678,703)	(706,325)	(349,985)	(369,153)	(388,663)	(5,582,983)	(402,554)	(429,638)	(458,544)
Distributions to Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(630,024)	(654,172)	(678,703)	(706,325)	(349,985)	(369,153)	(388,663)	(382,071)	(402,554)	(429,638)	(458,544)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(2,449,018)	(336,982)	(4,589,687)	(1,644,037)	(3,895,651)	(1,176,073)	(1,271,651)	(3,387,873)	773,174	794,153	815,111
plus: Cash & Cash Equivalents - beginning of year	-	2,787,000	336,982	0	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)
Cash & Cash Equivalents - end of the year	-	336,982	0	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)	(13,582,533)
Cash & Cash Equivalents - end of the year	2,787,000	336,982	0	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)	(13,582,533)
Investments - end of the year	8,496,000	8,496,000	887,661	887,661	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	11,283,000	8,832,982	887,661	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)	(13,582,533)
Representing:												
- External Restrictions	8,496,000	8,763,624	9,000,242	9,243,248	9,492,816	9,749,122	10,012,348	10,282,882	10,560,314	10,845,443	11,138,270	11,439,003
- Internal Restrictions	-	-	-	(13,832,936)	(15,726,540)	(19,878,497)	(21,317,796)	(22,859,780)	(26,525,284)	(26,037,240)	(25,535,914)	(25,021,536)
- Unrestricted	2,787,000	69,356	(8,112,581)	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)	(13,582,533)
	11,283,000	8,832,982	887,661	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)	(13,582,533)

DRAFT FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Sewer: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - SEWER FUND Scenario: Base Plus 35% SRV	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,754,000	2,985,956	2,996,266	3,080,161	3,157,165	3,236,095	3,316,997	3,399,922	3,484,920	3,572,043	3,661,344	3,752,878
User Charges & Fees	142,000	144,000	172,000	176,816	181,236	185,767	190,411	195,172	200,051	205,052	210,179	215,433
Other Revenues	1,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	2,242,000	561,532	8,880	399,587	409,577	419,816	430,312	441,070	452,096	463,399	474,984	486,858
Interest & Investment Revenue	258,000	198,676	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**5,397,000**	**3,890,164**	**3,344,064**	**3,823,488**	**3,914,897**	**4,008,597**	**4,104,639**	**4,203,082**	**4,303,986**	**4,407,412**	**4,513,425**	**4,622,087**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	221,000	663,942	650,469	676,488	703,547	728,171	753,657	780,035	807,337	835,593	864,839	895,109
Borrowing Costs	153,000	143,770	131,708	120,630	105,280	92,230	79,157	65,178	50,562	35,216	19,175	3,227
Materials & Contracts	824,000	1,268,239	1,510,520	1,604,156	1,644,961	1,686,758	1,733,638	1,789,952	1,844,393	1,896,718	1,952,039	
Depreciation & Amortisation	911,000	927,552	972,986	1,061,833	1,089,316	1,117,201	1,145,648	1,186,537	1,252,201	1,308,994	1,356,356	1,409,373
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	21,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**2,130,000**	**3,001,503**	**3,265,833**	**3,423,877**	**3,502,300**	**3,582,563**	**3,665,220**	**3,765,388**	**3,900,051**	**4,024,196**	**4,137,089**	**4,259,747**
Operating Result from Continuing Operations	**3,267,000**	**888,661**	**78,431**	**399,606**	**412,597**	**426,033**	**439,419**	**437,693**	**403,934**	**383,216**	**376,336**	**362,341**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**3,267,000**	**888,661**	**78,431**	**399,606**	**412,597**	**426,033**	**439,419**	**437,693**	**403,934**	**383,216**	**376,336**	**362,341**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,025,000**	**327,129**	**69,551**	**19**	**3,020**	**6,217**	**9,107**	**(3,376)**	**(48,162)**	**(80,183)**	**(98,648)**	**(124,518)**

DRAFT FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Sewer: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - SEWER FUND Scenario: Base Plus 35% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,009,032	1,816,323	350,214	-	-
Investments	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	2,655,139	337,650
Receivables	455,000	149,839	159,511	163,776	168,748	174,850	176,765	174,905	174,692	173,680	173,629	169,945
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	63,000	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750
Other	-	13,827	16,494	17,088	17,517	17,962	18,419	18,881	19,545	20,140	20,711	21,315
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	8,827,000	8,417,500	7,537,457	7,693,785	8,146,991	8,911,548	8,405,119	6,744,618	5,542,310	4,075,784	2,865,230	544,660
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Infrastructure, Property, Plant & Equipment	40,752,000	42,668,195	44,651,346	45,713,125	46,395,889	46,813,368	48,501,285	51,326,023	53,641,923	56,182,952	58,441,272	60,944,663
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	40,752,000	42,715,445	44,698,596	45,760,375	46,443,139	46,860,618	48,548,535	51,373,273	53,689,173	56,230,202	58,488,522	60,991,913
TOTAL ASSETS	49,579,000	51,132,945	52,236,053	53,454,160	54,590,129	55,772,166	56,953,655	58,117,891	59,231,483	60,305,986	61,353,751	61,536,574
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	32,000	28,529	25,789	22,938	19,957	17,256	14,445	11,496	8,403	5,159	1,756	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	265,000	277,470	288,550	303,900	271,507	284,580	298,559	313,176	328,522	344,562	177,763	-
Employee benefit provisions	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	433,000	441,999	450,339	462,839	427,445	437,836	449,005	460,672	472,925	485,721	315,518	136,000
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,889,000	2,611,120	2,322,570	2,018,669	1,747,162	1,462,582	1,164,022	850,847	522,325	177,763	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	2,889,000	2,611,120	2,322,570	2,018,669	1,747,162	1,462,582	1,164,022	850,847	522,325	177,763	-	-
TOTAL LIABILITIES	3,322,000	3,053,119	2,772,909	2,481,508	2,174,607	1,900,418	1,613,027	1,311,519	995,250	663,484	315,518	136,000
Net Assets	46,257,000	48,079,827	49,463,145	50,972,652	52,415,523	53,871,748	55,340,628	56,806,372	58,236,233	59,642,502	61,038,233	61,400,574
EQUITY												
Retained Earnings	29,929,000	30,817,661	30,896,092	31,295,698	31,708,295	32,134,329	32,573,747	33,011,441	33,415,375	33,798,591	34,174,927	34,537,268
Revaluation Reserves	16,328,000	17,262,166	18,567,053	19,676,954	20,707,227	21,737,419	23,794,931	24,820,858	24,820,858	25,843,911	26,863,306	26,863,306
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	46,257,000	48,079,827	49,463,145	50,972,652	52,415,523	53,871,748	55,340,628	56,806,372	58,236,233	59,642,502	61,038,233	61,400,574
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	46,257,000	48,079,827	49,463,145	50,972,652	52,415,523	53,871,748	55,340,628	56,806,372	58,236,233	59,642,502	61,038,233	61,400,574

DRAFT - FOR EXHIBITION

Scenario 4 - Yass Valley Council – Long Term Financial Plan 2026-36 – Base Plus 35% SRV

Sewer: Cash Flow

Yass Valley Council
10 YEAR Financial Plan for the Years ending 30 June 2036
CASH FLOW STATEMENT - SEWER FUND
Scenario: Base Plus 35% SRV

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	3,078,302	2,998,240	3,178,947	3,195,900	3,254,397	3,315,247	3,378,128	3,443,041	3,509,158	3,577,412	3,750,998
User Charges & Fees	-	2,198,422	1,900,610	1,726,438	1,753,324	1,783,924	1,816,827	1,851,235	1,887,256	1,924,966	2,209,033	2,213,596
Investment & Interest Revenue Received	-	222,009	188,860	166,427	165,411	164,366	168,043	169,166	171,943	170,986	170,986	174,721
Grants & Contributions	-	561,532	8,880	399,587	409,677	419,816	430,312	441,070	452,096	463,399	474,984	486,858
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	150,000	-	-	-	-	-	-	-	-	-	-
Payments:												
Employee Benefits & On-Costs	-	(663,942)	(650,469)	(676,488)	(703,547)	(728,171)	(753,667)	(780,009)	(807,837)	(835,893)	(864,839)	(896,109)
Materials & Contracts	-	(1,289,066)	(1,513,197)	(1,566,520)	(1,604,984)	(1,645,407)	(1,687,214)	(1,734,158)	(1,784,968)	(1,897,289)	(1,952,643)	
Borrowing Costs	-	(159,687)	(134,448)	(123,480)	(108,282)	(94,912)	(81,989)	(68,127)	(53,063)	(38,460)	(22,578)	(4,982)
Bonds & Deposits Refunded	-	(147,241)	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	2,104,076	1,036,287	1,453,730	1,493,512	1,534,004	1,579,894	1,629,259	1,652,641	1,699,383	1,728,769	1,773,038
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	860,861	2,317,489
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(1,909,581)	(1,651,200)	(1,013,711)	(741,809)	(604,488)	(1,804,104)	(2,983,223)	(2,542,174)	(2,826,970)	(2,595,281)	(3,912,764)	
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(1,909,581)	(1,651,200)	(1,013,711)	(741,809)	(604,488)	(1,804,104)	(2,983,223)	(2,542,174)	(2,826,970)	(1,734,420)	(1,595,276)	
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of lease liabilities (principal repayments)	-	(269,411)	(277,400)	(288,560)	(303,900)	(271,507)	(284,980)	(298,559)	(313,176)	(328,522)	(344,562)	(177,763)
Distributions to Holders of Interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(269,411)	(277,400)	(288,560)	(303,900)	(271,507)	(284,980)	(298,559)	(313,176)	(328,522)	(344,562)	(177,763)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(74,915)	(892,392)	151,469	447,806	758,009	(608,800)	(1,669,154)	(1,202,709)	(1,466,109)	(350,214)	(0)
plus: Cash & Cash Equivalents - beginning of year		4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,032	1,816,323	350,214	(0)
Cash & Cash Equivalents - end of the year		**4,722,085**	**3,829,702**	**3,981,171**	**4,428,977**	**5,186,986**	**4,678,186**	**3,019,032**	**1,816,323**	**350,214**	**(0)**	**(0)**
Cash & Cash Equivalents - end of the year	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,019,032	1,816,323	350,214	(0)	(0)
Investments on hand - end of the year	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	2,655,139	337,650
Cash, Cash Equivalents & Investments - end of the year	**8,309,000**	**8,238,085**	**7,345,702**	**7,497,171**	**7,944,977**	**8,702,986**	**8,194,186**	**6,535,032**	**5,332,323**	**3,866,214**	**2,655,139**	**337,650**
Representing:												
- External Restrictions	3,696,000	3,508,320	3,658,046	3,731,207	3,805,831	3,881,948	3,959,587	4,038,779	4,119,554	4,201,945	4,285,984	4,371,704
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	4,793,000	4,651,765	3,687,656	3,765,963	4,139,145	4,821,038	4,234,599	2,496,253	1,212,769	(335,731)	(1,630,845)	(4,034,054)
	8,309,000	**8,238,085**	**7,345,702**	**7,497,171**	**7,944,977**	**8,702,986**	**8,194,186**	**6,535,032**	**5,332,323**	**3,866,214**	**2,655,139**	**337,650**

DRAFT FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Consolidated: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - CONSOLIDATED Scenario: Base Plus 50% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	23,156,000	24,148,021	24,993,133	32,672,102	33,466,725	34,280,682	35,114,442	35,968,488	36,843,313	37,739,424	38,657,338	39,597,587
User Charges & Fees	6,160,000	6,332,946	6,446,200	6,626,694	6,792,361	6,962,170	7,136,224	7,314,630	7,497,496	7,684,933	7,877,056	8,073,983
Other Revenues	680,000	463,690	322,000	331,016	339,291	347,774	356,468	365,380	374,514	383,877	393,474	403,311
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,385	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	20,421,000	10,157,223	17,657,144	21,075,813	8,409,708	4,366,201	4,475,356	4,587,239	4,701,920	4,819,468	4,939,955	5,063,454
Interest & Investment Revenue	2,310,000	1,318,989	1,769,500	1,124,222	1,134,122	1,144,259	1,154,640	1,165,270	1,176,156	1,187,302	1,198,716	1,210,404
Other Income:												
Net Gains from the Disposal of Assets	-	-	914,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of Impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	439,627	487,000	500,636	513,152	525,981	539,130	552,608	566,424	580,584	595,099	609,976
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**61,813,000**	**55,981,301**	**60,743,641**	**70,713,478**	**59,247,930**	**56,434,451**	**57,803,829**	**59,206,874**	**60,644,413**	**62,117,294**	**63,626,386**	**65,172,581**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	13,295,000	15,238,190	17,153,640	17,839,785	18,553,377	19,202,745	19,874,841	20,570,460	21,290,426	22,035,591	22,806,837	23,605,076
Borrowing Costs	717,000	2,375,102	3,070,499	3,000,258	2,863,499	2,726,133	2,587,124	2,439,714	2,334,041	2,173,302	1,991,802	1,799,304
Materials & Contracts	13,023,000	18,649,820	15,734,972	15,809,541	15,902,499	16,314,996	16,736,697	17,159,054	17,602,114	18,058,941	18,507,382	18,977,124
Depreciation & Amortisation	10,059,000	10,812,132	11,435,400	12,016,546	13,550,875	13,949,339	14,367,537	14,784,711	15,249,832	15,740,180	16,140,981	16,533,318
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,006,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,223,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**39,454,000**	**48,047,221**	**48,404,141**	**50,804,029**	**51,934,097**	**53,283,657**	**54,683,903**	**56,099,587**	**57,650,701**	**59,211,659**	**60,680,739**	**62,179,402**
Operating Result from Continuing Operations	**22,359,000**	**7,934,080**	**12,339,500**	**20,109,449**	**7,313,833**	**3,150,794**	**3,119,926**	**3,107,287**	**2,993,712**	**2,905,634**	**2,945,648**	**2,993,179**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**22,359,000**	**7,934,080**	**12,339,500**	**20,109,449**	**7,313,833**	**3,150,794**	**3,119,926**	**3,107,287**	**2,993,712**	**2,905,634**	**2,945,648**	**2,993,179**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,938,000**	**(2,223,143)**	**(5,317,644)**	**(966,364)**	**(1,095,875)**	**(1,215,407)**	**(1,355,429)**	**(1,479,952)**	**(1,708,209)**	**(1,913,834)**	**(1,994,308)**	**(2,070,275)**

DRAFT FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Consolidated: Balance Sheet

Yass Valley Council
10 Year Financial Plan for the Years ending 30 June 2036
BALANCE SHEET - CONSOLIDATED
Scenario: Base Plus 50% SRV

	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	21,681,000	25,384,956	15,766,504	17,502,911	23,471,545	27,528,267	34,541,320	40,459,276	44,884,628	53,797,936	63,474,279	72,653,869
Investments	16,200,000	16,200,000	8,591,661	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	6,843,139	4,525,650
Receivables	7,343,000	5,959,026	5,283,509	6,399,021	6,613,869	6,847,392	7,102,944	7,360,072	7,624,857	7,901,440	8,176,752	8,451,499
Inventories	123,000	175,936	117,119	113,828	111,358	113,986	116,708	119,487	122,311	125,188	128,153	131,318
Contract assets and contract cost assets	5,055,000	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750	5,007,750
Other	454,000	528,030	371,328	363,908	358,486	387,031	375,865	384,879	394,254	403,668	413,433	423,749
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	50,856,000	53,255,698	35,137,871	37,091,418	43,267,007	47,588,426	54,848,586	61,035,444	65,737,804	74,939,982	84,043,505	91,193,836
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	184,684	438,069	448,278	459,485	470,973	482,747	494,816	507,186	519,866	532,862	546,184
Inventories	-	17,244	28,343	29,137	29,865	30,612	31,377	32,162	32,966	33,790	34,634	35,500
Contract assets and contract cost assets	-	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Infrastructure, Property, Plant & Equipment	883,860,000	727,451,408	776,623,490	812,476,726	829,111,623	845,107,521	868,530,882	873,462,736	889,745,366	901,542,315	913,652,694	906,679,894
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	32,628	53,629	55,131	56,539	57,922	59,370	60,854	62,375	63,935	65,533	67,171
Total Non-Current Assets	890,860,000	735,043,213	784,502,781	820,368,522	837,016,733	853,226,277	876,613,925	881,469,817	897,707,143	909,319,155	921,644,964	914,888,000
TOTAL ASSETS	741,716,000	788,300,912	819,638,652	857,459,940	880,283,740	900,814,704	931,462,511	942,445,261	963,444,946	984,259,137	1,005,688,469	1,006,081,836
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	9,588,000	9,501,330	7,568,945	7,728,838	7,727,557	7,905,970	8,090,102	8,278,133	8,472,018	8,669,101	8,873,510	9,089,008
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	2,156,000	3,077,613	3,061,810	3,380,020	2,174,597	1,806,780	1,851,949	1,898,248	1,945,704	1,994,347	2,044,205	2,095,310
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	895,000	971,190	2,367,644	2,504,439	2,215,739	2,354,749	2,502,159	7,516,637	2,787,251	2,978,751	2,988,500	2,999,119
Employee benefit provisions	2,615,000	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926	2,627,926
Other provisions	-	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	15,254,000	17,013,235	16,459,502	17,076,400	15,581,096	15,530,601	15,907,313	21,156,120	16,678,077	17,105,302	17,369,319	17,646,540
Non-Current Liabilities												
Payables	-	440,798	716,443	736,652	755,261	774,277	793,772	813,760	834,252	855,262	876,803	898,887
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	29,131,000	50,370,924	47,050,526	44,620,997	43,223,979	41,697,950	40,004,511	33,306,596	36,212,968	34,052,937	31,883,156	28,884,038
Employee benefit provisions	124,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	31,675,000	52,507,620	49,462,866	47,053,546	45,675,137	44,168,124	42,494,180	35,816,253	38,743,117	36,604,096	34,455,856	31,478,822
TOTAL LIABILITIES	46,929,000	69,520,855	65,921,368	64,148,905	61,256,233	59,698,725	58,401,493	56,972,373	55,421,194	53,709,398	51,825,174	49,125,363
Net Assets	694,787,000	718,780,057	753,717,284	793,311,035	819,027,506	840,905,979	863,060,719	885,472,888	908,023,752	930,749,318	953,763,295	956,756,474
EQUITY												
Retained Earnings	338,216,000	344,150,080	356,488,580	376,599,029	383,912,682	387,063,656	390,183,582	393,290,889	396,284,581	399,190,215	402,135,883	405,129,042
Revaluation Reserves	356,571,000	374,629,977	397,227,704	416,712,006	435,114,844	453,842,323	472,877,137	492,182,019	511,739,172	531,559,103	551,627,432	551,627,432
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	694,787,000	718,780,057	753,717,284	793,311,035	819,027,506	840,905,979	863,060,719	885,472,888	908,023,752	930,749,318	953,763,295	956,756,474
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	694,787,000	718,780,057	753,717,284	793,311,035	819,027,506	840,905,979	863,060,719	885,472,888	908,023,752	930,749,318	953,763,295	956,756,474

DRAFT FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Consolidated: Cash Flow

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - CONSOLIDATED Scenario: Base Plus 50% SRV	Actuals 2024/25 $	Current Year 2025/26 $	Projected Years 2026/27 $	2027/28 $	2028/29 $	2029/30 $	2030/31 $	2031/32 $	2032/33 $	2033/34 $	2034/35 $	2035/36 $
Cash Flows fromOperating Activities												
Receipts:												
Rates & Annual Charges	21,942,000	25,329,968	24,963,029	31,973,471	33,401,649	34,214,028	35,046,172	35,898,662	36,771,692	37,666,957	38,589,302	39,620,629
User Charges & Fees	6,382,000	5,767,147	6,387,124	6,576,157	6,745,976	6,914,625	7,087,491	7,264,678	7,446,295	7,632,452	7,823,264	8,018,845
Investment & Interest Revenue Received	2,636,000	1,371,875	1,916,918	1,965,574	1,006,273	1,061,345	1,053,397	1,066,042	1,078,862	1,091,863	1,105,048	1,103,873
Grants & Contributions	19,099,000	23,600,937	25,914,356	29,791,310	15,173,504	12,801,308	13,545,534	13,862,143	14,229,196	14,584,926	14,949,549	15,323,288
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	5,074,000	1,764,870	1,092,427	814,655	836,843	857,764	879,208	901,188	923,718	946,811	970,481	994,743
Payments:												
Employee Benefits & On-Costs	(13,532,000)	(17,087,948)	(17,819,257)	(18,532,027)	(19,185,317)	(19,854,735)	(20,549,649)	(21,268,890)	(22,013,200)	(22,783,763)	(23,581,194)	(24,406,706)
Materials & Contracts	(13,821,000)	(15,312,674)	(15,007,432)	(15,607,729)	(16,167,000)	(16,727,345)	(17,307,552)	(17,907,716)	(18,528,960)	(19,171,424)	(19,835,322)	(20,521,858)
Borrowing Costs	(1,340,388)	(3,077,337)	(3,007,432)	(2,871,007)	(2,731,141)	(2,592,280)	(2,445,254)	(2,330,698)	(2,179,251)	(1,998,992)	(1,804,145)	(1,595,149)
Bonds & Deposits Refunded	(87,000)	-	-	-	-	-	-	-	-	-	-	-
Other	(331,000)	(1,031,904)	(1,195,831)	(1,016,018)	(1,036,756)	(1,042,252)	(1,067,836)	(1,094,328)	(1,120,954)	(1,148,176)	(1,177,246)	(1,205,768)
Net Cash provided (or used in) Operating Activities	24,963,000	20,732,406	21,792,907	32,426,995	19,437,450	16,671,300	17,456,196	17,893,077	18,479,679	18,608,632	19,038,926	19,511,130
Cash Flows fromInvesting Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	7,608,339	887,661	-	-	-	-	-	-	860,861	2,317,489
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	251,000	-	1,000,000	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	63,600,000	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(40,863,000)	(38,344,563)	(39,095,795)	(39,285,480)	(11,466,463)	(11,217,559)	(8,906,083)	(10,261,683)	(11,975,310)	(7,717,197)	(8,083,022)	(9,860,528)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	(55,600,000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	(32,612,000)	(38,344,563)	(29,487,456)	(38,398,819)	(11,783,193)	(11,217,559)	(8,906,083)	(10,261,683)	(11,975,310)	(7,717,197)	(7,222,161)	(7,543,039)
Cash Flows fromFinancing Activities												
Receipts:												
Proceeds from Borrowings & Advances	17,727,000	22,211,548	40,038,946	78,675	816,720	816,720	816,720	816,720	6,019,632	818,720	818,720	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(652,000)	(895,434)	(41,963,491)	(2,367,644)	(2,504,403)	(2,215,729)	(2,354,749)	(2,502,158)	(7,832,644)	(2,797,251)	(2,978,751)	(2,868,500)
Repayment of lease liabilities (principal repayments)	(62,000)	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	16,813,000	21,316,113	(1,924,545)	(2,288,969)	(1,687,683)	(1,397,010)	(1,536,029)	(1,685,438)	(1,813,012)	(1,978,531)	(2,160,031)	(2,868,500)
Net Increase/(Decrease) in Cash & Cash Equivalents	8,964,000	3,703,956	(9,618,492)	1,738,407	5,968,633	4,056,722	7,013,054	5,917,956	4,425,357	8,912,904	9,676,742	9,179,590
plus: Cash & Cash Equivalents - beginning of year	12,817,000	21,681,000	25,384,956	15,766,504	17,502,911	23,471,545	27,528,267	34,541,320	40,459,276	44,884,633	53,797,536	63,474,279
Cash & Cash Equivalents - end of the year	21,681,000	25,384,956	15,766,504	17,502,911	23,471,545	27,528,267	34,541,320	40,459,276	44,884,633	53,797,536	63,474,279	72,653,869
Cash & Cash Equivalents - end of the year	21,681,000	25,384,956	15,766,504	17,502,911	23,471,545	27,528,267	34,541,320	40,459,276	44,884,633	53,797,536	63,474,279	72,653,869
Investments - end of the year	16,200,000	8,591,661	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	7,704,000	6,643,139	4,523,650	4,523,650
Cash, Cash Equivalents & Investments - end of the year	37,881,000	33,976,617	23,470,504	25,206,911	31,175,545	35,232,267	42,245,320	48,163,276	52,588,633	60,440,675	67,997,929	77,177,520
Representing:												
- External Restrictions	28,923,000	26,842,342	19,479,732	15,756,757	16,941,799	16,224,443	16,999,970	16,570,755	14,524,057	16,418,438	16,633,439	16,990,090
- Internal Restrictions	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	1,629,000	(194,725)	(3,338,228)	2,121,154	7,904,746	11,678,824	17,916,350	24,263,521	30,735,576	36,693,237	44,035,490	52,858,430
	37,881,000	33,976,617	23,470,504	25,206,911	31,175,545	35,232,267	42,245,320	48,163,276	52,588,633	60,440,675	67,997,929	77,177,520

DRAFT - FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

General Fund: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - GENERAL FUND Scenario: Base Plus 50% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	15,865,000	16,528,996	16,194,255	23,626,856	24,195,348	24,777,520	25,373,701	25,984,228	26,609,447	27,249,712	27,905,383	28,576,833
User Charges & Fees	2,832,000	3,452,124	3,134,690	3,222,461	3,303,023	3,385,598	3,470,238	3,556,994	3,645,919	3,737,067	3,830,494	3,926,256
Other Revenues	667,000	463,690	196,000	201,488	206,525	211,688	216,981	222,405	227,965	233,664	239,506	245,494
Grants & Contributions provided for Operating Purposes	8,648,000	12,808,806	8,154,665	8,382,996	8,592,570	8,807,369	9,027,569	9,253,259	9,484,590	9,721,705	9,964,747	10,213,866
Grants & Contributions provided for Capital Purposes	11,503,000	5,974,277	2,862,150	2,942,290	3,015,847	3,091,244	3,168,525	3,247,738	3,328,931	3,412,155	3,497,458	3,584,895
Interest & Investment Revenue	1,663,000	884,911	1,404,609	957,304	967,204	977,342	987,722	998,352	1,009,238	1,020,384	1,031,798	1,043,486
Other Income:												
Net Gains from the Disposal of Assets	-	-	914,000	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	312,000	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	418,000	427,627	475,000	488,300	500,508	513,020	525,846	538,992	552,467	566,278	580,435	594,946
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**41,596,000**	**40,852,432**	**33,335,369**	**39,821,695**	**40,781,025**	**41,763,797**	**42,770,582**	**43,801,969**	**44,858,557**	**45,940,965**	**47,049,822**	**48,185,776**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	11,008,000	13,294,148	14,830,627	15,923,852	16,040,806	16,602,234	17,183,313	17,784,729	18,407,194	19,051,446	19,718,246	20,408,385
Borrowing Costs	99,000	1,800,000	2,534,463	2,406,839	2,403,053	2,302,985	2,196,215	2,082,295	1,960,745	1,831,055	1,692,680	1,545,037
Materials & Contracts	8,903,000	13,906,942	9,257,107	8,396,988	8,801,724	9,009,477	9,224,606	9,442,671	9,667,481	9,893,311	10,129,231	10,379,396
Depreciation & Amortisation	7,308,000	7,826,508	8,339,552	9,273,133	9,526,726	9,784,291	10,068,436	10,367,950	10,687,949	11,013,289	11,311,493	11,594,197
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	131,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	939,000	971,977	1,009,630	1,037,900	1,063,847	1,090,443	1,117,704	1,145,647	1,174,288	1,203,645	1,233,737	1,264,580
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	1,133,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**29,521,000**	**37,799,575**	**35,968,439**	**37,228,663**	**37,836,156**	**38,789,430**	**39,790,274**	**40,823,291**	**41,897,657**	**42,992,747**	**44,085,386**	**45,191,595**
Operating Result from Continuing Operations	**12,075,000**	**3,053,856**	**(2,633,070)**	**2,593,032**	**2,944,869**	**2,974,366**	**2,980,308**	**2,978,677**	**2,960,901**	**2,948,218**	**2,964,436**	**2,994,181**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**12,075,000**	**3,053,856**	**(2,633,070)**	**2,593,032**	**2,944,869**	**2,974,366**	**2,980,308**	**2,978,677**	**2,960,901**	**2,948,218**	**2,964,436**	**2,994,181**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**572,000**	**(2,920,420)**	**(5,495,220)**	**(349,258)**	**(70,978)**	**(116,877)**	**(188,217)**	**(269,061)**	**(368,031)**	**(463,936)**	**(533,022)**	**(590,714)**

DRAFT FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

General Fund: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - GENERAL FUND Scenario: Base Plus 50% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	12,140,000	17,997,709	8,339,362	13,220,230	18,326,880	23,438,554	30,028,869	36,744,703	43,802,017	51,028,123	58,044,709	64,989,808
Investments	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000
Receivables	5,684,000	4,879,389	4,144,471	5,228,292	5,412,993	5,614,611	5,841,800	6,073,678	6,310,899	6,550,002	6,806,171	7,054,679
Inventories	123,000	175,936	117,119	113,828	111,358	113,986	116,708	119,487	122,314	125,188	128,153	131,318
Contract assets and contract cost assets	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000	4,992,000
Other	454,000	514,204	354,834	346,819	340,969	349,089	357,446	365,948	374,708	383,528	392,721	402,434
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	27,581,000	32,657,247	22,135,786	28,089,169	33,372,200	38,696,221	45,524,823	52,483,717	59,589,919	67,271,821	74,551,755	81,758,239
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	532,264,000	566,706,108	588,620,797	599,674,513	610,646,289	621,988,749	631,960,650	641,943,613	651,862,897	661,296,356	671,233,454	664,931,980
Investment Property	7,000,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000	7,312,000
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	539,264,000	574,018,108	595,932,797	606,986,513	617,958,289	629,280,749	639,272,650	649,255,613	659,174,897	668,608,356	678,545,454	672,243,980
TOTAL ASSETS	566,845,000	606,675,355	618,068,582	635,075,682	651,330,489	667,976,970	684,797,473	701,739,409	718,764,816	735,880,177	753,097,209	754,002,219
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	9,397,000	9,248,425	7,304,192	7,468,827	7,470,153	7,648,337	7,832,465	8,020,620	8,214,605	8,411,931	8,616,770	8,831,088
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	779,000	2,718,190	1,594,299	1,838,936	1,679,910	1,721,907	1,764,955	1,809,079	1,854,306	1,900,664	1,948,180	1,996,885
Lease liabilities	-	39,548	1,400,398	1,494,178	1,594,246	1,701,016	1,814,936	1,936,485	2,066,175	2,204,551	2,352,194	2,509,725
Borrowings	2,252,000	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926	2,264,926
Employee benefit provisions	-	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177	835,177
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	12,428,000	15,106,266	13,398,992	13,702,044	13,844,412	14,171,363	14,512,458	14,866,288	15,235,189	15,617,248	16,017,247	16,437,801
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	17,828,000	40,000,000	37,646,855	36,152,677	34,558,431	32,857,415	31,042,479	29,105,994	27,039,818	24,835,267	22,483,073	19,973,349
Employee benefit provisions	124,000	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074	111,074
Other provisions	2,420,000	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823	1,584,823
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	20,372,000	41,695,897	39,342,752	37,848,574	36,254,328	34,553,312	32,738,376	30,801,891	28,735,715	26,531,164	24,178,970	21,669,246
TOTAL LIABILITIES	32,800,000	56,802,163	52,741,734	51,550,619	50,098,740	48,724,676	47,250,835	45,668,179	43,970,904	42,148,412	40,196,217	38,107,047
Net Assets	534,045,000	549,873,192	565,326,848	583,525,064	601,231,748	619,252,294	637,546,638	656,071,231	674,793,911	693,731,765	712,900,991	715,895,172
EQUITY												
Retained Earnings	241,582,000	244,635,856	242,002,787	244,595,819	247,540,688	250,515,054	253,495,362	256,474,040	259,434,940	262,383,159	265,347,595	268,341,776
Revaluation Reserves	292,463,000	305,237,336	323,324,062	338,929,245	353,691,061	368,737,240	384,051,175	399,597,191	415,358,971	431,348,606	447,553,397	447,553,397
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	534,045,000	549,873,192	565,326,848	583,525,064	601,231,749	619,252,294	637,546,538	656,071,231	674,793,911	693,731,765	712,900,991	715,895,172
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	534,045,000	549,873,192	565,326,848	583,525,064	601,231,749	619,252,294	637,546,538	656,071,231	674,793,911	693,731,765	712,900,991	715,895,172

DRAFT FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

General Fund: Cash Flow

Yass Valley Council												
10 Year Financial Plan for the Years ending 30 June 2036												
CASH FLOW STATEMENT - GENERAL FUND	Actuals	Current Year	Projected Years									
Scenario: Base Plus 50% SRV	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	17,708,111	16,225,096	22,942,060	24,142,971	24,723,882	25,318,772	25,927,978	26,551,843	27,190,722	27,844,974	28,514,969
User Charges & Fees	-	2,779,865	3,242,115	3,192,758	3,275,759	3,357,653	3,441,595	3,527,635	3,615,826	3,706,221	3,798,877	3,893,849
Investment & Interest Revenue Received	-	864,463	1,550,086	822,147	900,863	896,979	884,755	893,734	902,399	964,833	922,457	935,153
Grants & Contributions	-	20,435,568	10,011,465	11,365,217	11,645,070	11,936,196	12,234,601	12,540,466	12,853,978	13,175,327	13,504,711	13,842,328
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1,452,870	980,608	673,525	692,105	709,408	727,143	745,322	763,955	783,053	802,630	822,696
Payments:												
Employee Benefits & On-Costs	-	(13,376,300)	(14,769,643)	(15,403,819)	(16,019,972)	(16,583,275)	(17,163,689)	(17,764,419)	(18,386,173)	(19,029,659)	(19,695,728)	(20,385,079)
Materials & Contracts	-	(13,978,724)	(10,834,793)	(9,075,947)	(8,859,327)	(8,928,936)	(9,141,304)	(9,358,122)	(9,580,375)	(9,805,902)	(10,037,809)	(10,282,831)
Borrowing Costs	-	(1,803,508)	(2,531,594)	(2,496,996)	(2,403,220)	(2,303,163)	(2,196,406)	(2,082,498)	(1,960,962)	(1,831,287)	(1,692,927)	(1,545,301)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	(1,031,904)	(1,195,831)	(1,016,018)	(1,036,736)	(1,042,252)	(1,067,836)	(1,094,328)	(1,121,744)	(1,149,176)	(1,177,246)	(1,205,768)
Net Cash provided (or used in) Operating Activities	-	13,050,441	2,677,509	11,002,927	12,337,513	12,766,493	13,037,631	13,335,768	13,639,246	13,944,401	14,269,937	14,590,016
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	1,000,000	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(29,494,280)	(12,253,555)	(4,721,667)	(5,736,685)	(6,060,572)	(4,746,301)	(4,804,997)	(4,845,453)	(4,457,114)	(5,043,800)	(5,292,724)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(29,494,280)	(11,253,555)	(4,721,667)	(5,736,685)	(6,060,572)	(4,746,301)	(4,804,997)	(4,845,453)	(4,457,114)	(5,043,800)	(5,292,724)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	22,211,548	40,039,548	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	-	(41,031,849)	(1,400,391)	(1,494,178)	(1,594,246)	(1,701,016)	(1,814,936)	(1,936,485)	(2,066,175)	(2,204,551)	(2,352,194)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	22,211,548	(992,301)	(1,400,391)	(1,494,178)	(1,594,246)	(1,701,016)	(1,814,936)	(1,936,485)	(2,066,175)	(2,204,551)	(2,352,194)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	5,767,709	(9,568,347)	4,880,868	5,106,650	5,111,674	6,590,314	6,715,835	6,857,308	7,421,112	7,021,587	6,945,098
plus: Cash & Cash Equivalents - beginning of year		12,140,000	17,907,709	8,339,362	13,220,230	18,326,880	23,438,554	30,028,869	36,744,703	43,602,011	51,023,123	58,044,709
Cash & Cash Equivalents - end of the year	-	**17,907,709**	**8,339,362**	**13,220,230**	**18,326,880**	**23,438,554**	**30,028,869**	**36,744,703**	**43,602,011**	**51,023,123**	**58,044,709**	**64,989,808**
Cash & Cash Equivalents - end of the year	12,140,000	17,907,709	8,339,362	13,220,230	18,326,880	23,438,554	30,028,869	36,744,703	43,602,011	51,023,123	58,044,709	64,989,808
Investments - end of the year	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000	4,188,000
Cash, Cash Equivalents & Investments - end of the year	**16,328,000**	**22,095,709**	**12,527,362**	**17,408,230**	**22,514,880**	**27,626,554**	**34,216,869**	**40,932,703**	**47,790,011**	**55,211,123**	**62,232,709**	**69,177,808**
Representing:												
- External Restrictions	7,970,000	7,353,095	7,648,929	7,958,076	8,281,135	8,618,731	8,971,518	9,340,182	9,725,435	10,128,025	10,548,731	10,988,369
- Internal Restrictions	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000	7,329,000
- Unrestricted	1,029,000	7,413,614	(2,450,567)	2,121,154	6,904,746	11,678,824	17,916,350	24,263,521	30,735,576	37,754,098	44,354,979	50,860,439
	16,328,000	**22,095,709**	**12,527,362**	**17,408,230**	**22,514,880**	**27,626,554**	**34,216,869**	**40,932,703**	**47,790,011**	**55,211,123**	**62,232,709**	**69,177,808**

DRAFT - FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Water Fund: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - WATER FUND Scenario: Base Plus 50% SRV	Actuals	Current Year	Projected Years							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,229,000	2,273,068	2,478,523	2,547,921	2,611,619	2,676,910	2,743,833	2,812,428	2,882,739	2,954,808	3,028,678	3,104,395
User Charges & Fees	3,206,000	2,736,822	2,803,300	2,881,792	2,953,837	3,027,683	3,103,376	3,180,960	3,260,484	3,341,996	3,425,546	3,511,184
Other Revenues	12,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	3,503,000	3,621,414	14,786,114	17,733,935	4,984,283	856,140	876,519	898,432	920,893	943,915	967,513	991,701
Interest & Investment Revenue	306,000	235,402	197,973	-	-	-	-	-	-	-	-	-
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	12,000	12,336	12,644	12,961	13,285	13,617	13,957	14,306	14,664	15,030	
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**9,256,000**	**8,878,706**	**20,277,910**	**23,175,985**	**10,562,394**	**6,572,694**	**6,737,011**	**6,905,437**	**7,078,073**	**7,255,024**	**7,436,400**	**7,622,310**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	1,176,000	927,327	1,075,815	1,118,847	1,163,601	1,204,327	1,246,479	1,290,106	1,335,259	1,381,993	1,430,363	1,480,426
Borrowing Costs	461,000	431,332	407,368	382,788	355,166	330,919	311,751	292,241	322,734	307,031	279,947	251,041
Materials & Contracts	1,633,000	2,259,349	2,964,876	3,089,138	3,386,617	3,497,805	3,608,513	3,710,504	3,815,634	3,933,963	4,034,478	4,137,560
Depreciation & Amortisation	1,432,000	1,716,784	1,767,144	2,225,852	2,579,105	2,692,120	2,797,725	2,874,496	2,953,954	3,062,168	3,117,404	3,174,020
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	67,000	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	69,000	-	0	0	0	0	0	0	0	0	0	0
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**4,838,000**	**5,333,797**	**6,215,143**	**6,916,625**	**7,484,489**	**7,725,172**	**7,964,469**	**8,167,347**	**8,427,582**	**8,685,156**	**8,862,192**	**9,043,047**
Operating Result from Continuing Operations	**4,418,000**	**3,544,913**	**14,062,766**	**16,259,359**	**3,077,896**	**(1,152,478)**	**(1,227,457)**	**(1,261,911)**	**(1,349,509)**	**(1,430,132)**	**(1,425,792)**	**(1,420,737)**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**4,418,000**	**3,544,913**	**14,062,766**	**16,259,359**	**3,077,896**	**(1,152,478)**	**(1,227,457)**	**(1,261,911)**	**(1,349,509)**	**(1,430,132)**	**(1,425,792)**	**(1,420,737)**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**915,000**	**(76,501)**	**(723,348)**	**(1,474,576)**	**(1,906,388)**	**(2,007,618)**	**(2,103,976)**	**(2,160,343)**	**(2,270,402)**	**(2,374,047)**	**(2,393,305)**	**(2,412,438)**

DRAFT - FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Water Fund: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - WATER FUND Scenario: Base Plus 50% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	2,797,000	336,982	-	-	-	-	-	-	-	-	-	-
Investments	8,496,000	8,496,000	887,661	-	-	-	-	-	-	-	-	-
Receivables	1,204,000	939,788	979,527	1,006,954	1,032,128	1,057,931	1,084,379	1,111,489	1,139,276	1,167,758	1,196,952	1,226,875
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	12,497,000	9,772,770	1,867,188	1,006,954	1,032,128	1,057,930	1,084,379	1,111,489	1,139,276	1,167,759	1,196,951	1,226,875
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	78,591,000	85,129,805	110,077,242	133,554,240	138,284,206	142,255,298	143,829,309	145,448,688	148,106,144	148,503,031	147,856,574	145,137,594
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	78,591,000	85,129,805	110,077,242	133,554,240	138,284,206	142,255,298	143,829,309	145,448,688	148,106,144	148,503,031	147,856,574	145,137,594
TOTAL ASSETS	91,088,000	94,892,575	111,944,429	134,561,194	139,316,334	143,313,228	144,913,688	146,560,177	150,245,419	149,670,789	149,053,525	146,364,470
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	159,000	224,375	235,864	237,467	237,587	240,376	243,193	246,016	249,010	252,012	254,984	257,919
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	1,377,000	359,423	1,467,514	1,760,084	494,987	84,872	86,984	89,169	91,398	93,683	96,025	98,426
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	630,000	654,172	678,703	706,325	349,985	369,153	388,883	5,266,975	402,554	429,638	458,544	489,394
Employee benefit provisions	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000	227,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	2,393,000	1,464,971	2,609,081	7,520,163	7,542,864	11,050,776	12,251,298	18,406,259	16,934,934	16,194,130	15,434,197	14,655,272
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	8,414,000	7,759,804	7,081,101	6,374,776	6,024,791	5,655,638	5,266,975	-	4,482,350	4,052,712	3,594,168	3,104,774
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	8,414,000	7,759,804	7,081,101	6,374,776	6,024,791	5,655,638	5,266,975	-	4,482,350	4,052,712	3,594,168	3,104,774
TOTAL LIABILITIES	10,807,000	9,224,775	9,690,182	13,894,939	13,567,655	16,706,414	17,518,273	18,406,259	21,417,284	20,246,842	19,028,365	17,760,046
Net Assets	80,281,000	85,667,800	102,254,147	120,666,255	125,748,679	126,606,814	127,394,415	128,153,918	128,828,136	129,423,947	130,025,160	128,604,423
EQUITY												
Retained Earnings	48,089,000	51,633,913	65,696,880	81,956,039	85,033,935	83,881,457	82,654,000	81,392,089	80,042,580	78,612,448	77,186,656	75,765,919
Revaluation Reserves	32,192,000	34,033,887	36,557,268	38,710,216	40,714,645	42,725,357	44,741,415	46,761,829	48,785,556	50,811,499	52,838,505	52,838,505
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	80,281,000	85,667,800	102,254,147	120,666,255	125,748,579	126,606,814	127,395,415	128,153,918	128,828,136	129,423,947	130,025,160	128,604,423
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	80,281,000	85,667,800	102,254,147	120,666,255	125,748,579	126,606,814	127,395,415	128,153,918	128,828,136	129,423,947	130,025,160	128,604,423

DRAFT FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Water Fund: Cash Flow

Yass Valley Council 10 Yr ar Financial Plan for the Years ending 30 June 2036 CASH FLOW STATEMENT - WATER FUND Scenario: Base Plus 50% SRV	Actuals 2024/25	Current Yr ar 2025/26	Projected Years 2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	2,305,925	2,456,998	2,540,651	2,604,946	2,670,070	2,736,821	2,805,242	2,875,373	2,947,257	3,020,939	3,096,462
User Charges & Fees	-	2,801,660	2,790,694	2,866,908	2,940,176	3,013,680	3,089,022	3,166,248	3,245,404	3,326,539	3,409,703	3,494,945
Investment & Interest Revenue Received	-	285,402	197,973	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Grants & Contributions	-	2,603,837	15,894,205	18,026,505	3,718,887	445,325	878,641	900,607	923,122	946,200	969,855	994,101
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	162,000	12,000	12,336	12,644	12,961	13,285	13,617	13,957	14,306	14,664	15,030
Payments:												
Employee Benefits & On-Costs	-	(827,327)	(1,075,815)	(1,118,847)	(1,163,001)	(1,204,327)	(1,246,479)	(1,290,106)	(1,335,259)	(1,381,993)	(1,430,363)	(1,480,426)
Materials & Contracts	-	(2,259,346)	(2,964,876)	(3,168,136)	(3,396,617)	(3,497,805)	(3,608,513)	(3,710,604)	(3,815,634)	(3,933,963)	(4,034,478)	(4,137,560)
Borrowing Costs	-	(369,640)	(411,327)	(386,938)	(359,305)	(333,069)	(314,019)	(294,629)	(265,061)	(308,504)	(282,587)	(253,858)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	4,592,707	16,869,851	18,751,457	4,366,830	1,106,834	1,548,757	1,590,474	1,581,882	1,608,842	1,667,732	1,728,695
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	7,608,339	887,661	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Non-current Assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(6,412,702)	(24,191,000)	(23,550,102)	(9,304,642)	(4,662,489)	(2,355,678)	(2,473,462)	(4,597,683)	(433,113)	(443,941)	(455,040)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(6,412,702)	(16,582,661)	(22,662,441)	(9,304,642)	(4,662,489)	(2,355,678)	(2,473,462)	(4,597,683)	(433,113)	(443,941)	(455,040)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	5,200,912	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(630,024)	(654,172)	(678,703)	(706,325)	(349,985)	(369,153)	(388,663)	(5,582,983)	(402,564)	(429,638)	(458,544)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(630,024)	(654,172)	(678,703)	(706,325)	(349,985)	(369,153)	(388,663)	(382,071)	(402,564)	(429,638)	(458,544)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(2,460,018)	(336,982)	(4,589,687)	(1,644,037)	(3,895,651)	(1,176,073)	(1,271,651)	(3,387,873)	773,174	794,153	815,111
plus: Cash & Cash Equivalents - beginning of year	-	2,797,000	336,982	0	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)
Cash & Cash Equivalents - end of the year	-	336,982	0	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)	(13,582,533)
Cash & Cash Equivalents - end of the year	2,797,000	336,982	0	(4,589,687)	(6,233,724)	(10,129,375)	(11,305,448)	(12,577,099)	(15,964,971)	(15,191,797)	(14,397,644)	(13,582,533)
Investments - end of the year	8,496,000	8,496,000	887,661	-	-	-	-	-	-	-	-	-
Cash, Cash Equivalents & Investments - end of the year	**11,293,000**	**8,832,982**	**887,661**	**(4,589,687)**	**(6,233,724)**	**(10,129,375)**	**(11,305,448)**	**(12,577,099)**	**(15,964,971)**	**(15,191,797)**	**(14,397,644)**	**(13,582,533)**
Representing:												
- External Restrictions	8,496,000	8,763,624	9,000,242	9,249,248	9,492,816	9,749,122	10,012,348	10,282,682	10,560,314	10,845,443	11,138,270	11,439,003
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	2,797,000	69,358	(8,112,581)	(13,832,936)	(15,726,540)	(19,878,497)	(21,317,796)	(22,859,780)	(26,525,286)	(26,037,240)	(25,535,914)	(25,021,536)
	11,293,000	**8,832,982**	**887,661**	**(4,589,687)**	**(6,233,724)**	**(10,129,375)**	**(11,305,448)**	**(12,577,099)**	**(15,964,971)**	**(15,191,797)**	**(14,397,644)**	**(13,582,533)**

DRAFT - FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Sewer: Income Statement

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 INCOME STATEMENT - SEWER FUND Scenario: Base Plus 50% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	2,754,000	2,985,956	2,996,266	3,080,161	3,157,165	3,236,095	3,316,997	3,399,922	3,484,920	3,572,043	3,661,344	3,752,878
User Charges & Fees	142,000	144,000	172,000	176,816	181,236	185,767	190,411	195,172	200,051	205,052	210,179	215,433
Other Revenues	1,000	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Operating Purposes	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Contributions provided for Capital Purposes	2,242,000	561,532	8,880	399,587	409,577	419,816	430,312	441,070	452,096	463,399	474,984	486,858
Interest & Investment Revenue	258,000	198,676	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918	166,918
Other Income:												
Net Gains from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	**5,397,000**	**3,890,164**	**3,344,064**	**3,823,488**	**3,914,897**	**4,008,597**	**4,104,639**	**4,203,082**	**4,303,986**	**4,407,412**	**4,513,425**	**4,622,087**
Expenses from Continuing Operations												
Employee Benefits & On-Costs	221,000	663,942	650,469	676,488	703,547	728,171	753,657	780,035	807,337	835,593	864,839	895,109
Borrowing Costs	153,000	143,770	131,708	120,630	105,280	92,230	79,157	65,178	50,562	35,216	19,175	3,227
Materials & Contracts	824,000	1,268,239	1,510,520	1,604,156	1,644,961	1,686,758	1,733,638	1,789,952	1,844,393	1,896,718	1,952,039	
Depreciation & Amortisation	911,000	927,552	972,986	1,061,833	1,089,316	1,117,201	1,145,648	1,186,537	1,252,201	1,308,994	1,356,356	1,409,373
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	21,000	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Loss	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	**2,130,000**	**3,001,503**	**3,265,633**	**3,423,877**	**3,502,300**	**3,582,563**	**3,665,220**	**3,765,388**	**3,900,051**	**4,024,196**	**4,137,089**	**4,259,747**
Operating Result from Continuing Operations	**3,267,000**	**888,661**	**78,431**	**399,606**	**412,597**	**426,033**	**439,419**	**437,693**	**403,934**	**383,216**	**376,336**	**362,341**
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Operating Result for the Year	**3,267,000**	**888,661**	**78,431**	**399,606**	**412,597**	**426,033**	**439,419**	**437,693**	**403,934**	**383,216**	**376,336**	**362,341**
Net Operating Result before Grants and Contributions provided for Capital Purposes	**1,025,000**	**327,129**	**69,551**	**19**	**3,020**	**6,217**	**9,107**	**(3,376)**	**(48,162)**	**(80,183)**	**(98,648)**	**(124,518)**

DRAFT FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Sewer: Balance Sheet

Yass Valley Council 10 Year Financial Plan for the Years ending 30 June 2036 BALANCE SHEET - SEWER FUND Scenario: Base Plus 50% SRV	Actuals	Current Year	Projected Years								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
ASSETS												
Current Assets												
Cash & Cash Equivalents	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,678,186	3,009,932	1,818,323	350,214	-	-
Investments	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	2,655,139	337,650	-
Receivables	455,000	149,839	159,511	163,776	168,748	174,850	176,765	174,905	174,692	173,629	169,945	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	63,000	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750	15,750
Other	-	13,827	16,494	17,088	17,517	17,902	18,419	18,931	19,545	20,140	20,711	21,315
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	8,827,000	8,417,500	7,537,457	7,693,785	8,146,991	8,911,548	8,405,119	6,744,818	5,542,310	4,075,784	2,865,230	544,660
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250	47,250
Infrastructure, Property, Plant & Equipment	40,752,000	42,668,195	45,713,125	46,395,889	46,813,368	48,504,885	51,326,023	53,641,923	56,182,952	58,441,272	60,944,663	-
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	40,752,000	42,715,445	45,760,375	46,443,139	46,860,618	48,548,135	51,373,273	53,689,173	56,230,202	58,488,522	60,991,913	-
TOTAL ASSETS	**49,579,000**	**51,132,945**	**53,454,189**	**54,590,129**	**55,772,166**	**56,953,855**	**59,231,493**	**60,305,986**	**61,353,751**	**61,536,574**	-	-
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	32,000	28,529	25,789	22,939	19,937	17,256	14,445	11,496	8,403	5,159	1,756	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	285,000	277,470	288,550	303,900	271,507	284,880	298,559	313,176	328,522	344,562	177,763	-
Employee benefit provisions	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	433,000	441,999	450,339	462,839	427,445	437,936	449,005	460,672	472,925	485,721	315,518	136,000
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	2,889,000	2,811,120	2,322,570	2,018,689	1,747,182	1,462,882	1,164,022	850,847	522,325	177,763	-	-
Employee benefit provisions	-	-	-	-	-	-	-	-	-	-	-	-
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	2,889,000	2,811,120	2,322,570	2,018,689	1,747,182	1,462,882	1,164,022	850,847	522,325	177,763	-	-
TOTAL LIABILITIES	**3,322,000**	**3,053,119**	**2,772,909**	**2,481,508**	**2,174,607**	**1,900,418**	**1,613,027**	**1,311,519**	**995,250**	**663,484**	**315,518**	**136,000**
Net Assets	**46,257,000**	**48,079,827**	**49,463,145**	**50,972,652**	**52,415,523**	**53,871,748**	**55,340,828**	**56,806,372**	**58,236,233**	**59,642,502**	**61,038,233**	**61,400,574**
EQUITY												
Retained Earnings	29,929,000	30,817,661	30,896,092	31,295,698	31,708,235	32,134,329	32,573,747	33,011,441	33,415,375	33,798,591	34,174,927	34,537,268
Revaluation Reserves	16,328,000	17,262,166	18,567,053	19,676,954	20,707,287	21,737,419	22,766,880	23,794,931	24,820,858	25,843,911	26,863,306	26,863,306
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	46,257,000	48,079,827	49,463,145	50,972,652	52,415,523	53,871,748	55,340,828	56,806,372	58,236,233	59,642,502	61,038,233	61,400,574
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	**46,257,000**	**48,079,827**	**49,463,145**	**50,972,652**	**52,415,523**	**53,871,748**	**55,340,828**	**56,806,372**	**58,236,233**	**59,642,502**	**61,038,233**	**61,400,574**

DRAFT - FOR EXHIBITION

Scenario 5 Yass Valley Council – Long Term Financial Plan 2026-36 – Base + 50% SRV

Sewer: Cash Flow

10 Year Financial Plan for the Years ending 30 June 2036	Actuals	Current Year	Projected Years								
CASH FLOW STATEMENT - SEWER FUND											
Scenario: Base Plus 50% SRV	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
	$	$	$	$	$	$	$	$	$	$	$	$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	-	3,076,362	2,996,043	3,078,347	3,155,500	3,234,387	3,315,247	3,398,128	3,483,081	3,570,158	3,659,412	3,750,898
User Charges & Fees	-	185,422	160,610	174,857	179,438	183,924	188,522	193,235	198,066	203,018	208,093	213,296
Investment & Interest Revenue Received	-	222,009	168,860	166,427	165,411	164,366	168,643	172,908	177,856	171,849	174,721	174,721
Grants & Contributions	-	561,532	8,880	399,387	409,577	419,816	430,312	441,070	452,096	463,399	474,984	486,858
Bonds & Deposits Received	-	150,000	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Employee Benefits & On-Costs	-	(88,942)	(650,469)	(676,488)	(703,547)	(728,171)	(753,657)	(780,030)	(807,331)	(835,593)	(864,839)	(895,109)
Materials & Contracts	-	(1,513,187)	(1,565,520)	(1,604,584)	(1,645,407)	(1,687,214)	(1,734,150)	(1,786,567)	(1,844,988)	(1,897,289)	(1,952,643)	
Borrowing Costs	-	(147,241)	(134,448)	(123,480)	(108,282)	(94,912)	(81,968)	(53,655)	(38,460)	(22,576)	(4,982)	
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Operating Activities	-	2,104,076	1,036,287	1,403,790	1,453,512	1,534,004	1,578,804	1,622,629	1,652,641	1,689,383	1,728,769	1,773,038
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	860,861	-	2,317,489
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Sale of non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Disposal Groups	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Distributions Received from Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Purchase of Investment Securities	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	-	(1,608,581)	(1,651,200)	(1,013,711)	(741,806)	(604,488)	(1,804,104)	(2,983,223)	(2,542,174)	(2,826,970)	(2,595,281)	(3,912,764)
Purchase of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Interests in Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Debtors & Advances Made	-	-	-	-	-	-	-	-	-	-	-	-
Contributions Paid to Joint Ventures & Associates	-	-	-	-	-	-	-	-	-	-	-	-
Other Investing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash provided (or used in) Investing Activities	-	(1,608,581)	(1,651,200)	(1,013,711)	(741,806)	(604,488)	(1,804,104)	(2,983,223)	(2,542,174)	(2,826,970)	(1,734,420)	(1,595,276)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	-	(285,411)	(277,470)	(288,550)	(303,950)	(271,507)	(284,580)	(298,559)	(313,176)	(328,522)	(344,562)	(177,783)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	-	(285,411)	(277,470)	(288,550)	(303,950)	(271,507)	(284,580)	(298,559)	(313,176)	(328,522)	(344,562)	(177,783)
Net Increase/(Decrease) in Cash & Cash Equivalents	-	(70,915)	(892,382)	151,469	447,806	758,009	(308,800)	(1,659,154)	(1,202,709)	(1,466,109)	(350,214)	(0)
plus: Cash & Cash Equivalents - beginning of year	-	4,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,878,186	3,019,032	1,816,323	350,214	(0)
Cash & Cash Equivalents - end of the year	-	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,878,186	3,019,032	1,816,323	350,214	(0)	(0)
Cash & Cash Equivalents - end of the year	3,793,000	4,722,085	3,829,702	3,981,171	4,428,977	5,186,986	4,878,186	3,019,032	1,816,323	350,214	(0)	(0)
Investments - end of the year	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	3,516,000	2,655,139	337,660
Cash, Cash Equivalents & Investments - end of the year	7,309,000	8,238,085	7,345,702	7,497,171	7,944,977	8,702,986	8,394,186	6,535,032	5,332,323	3,866,214	2,655,139	337,660
Representing:												
- External Restrictions	3,516,000	3,386,320	3,658,046	3,731,207	3,805,831	3,881,948	3,959,587	4,038,779	4,119,554	4,201,945	4,285,984	4,371,704
- Internal Restrictions	-	-	-	-	-	-	-	-	-	-	-	-
- Unrestricted	3,793,000	4,851,765	3,687,656	3,765,963	4,139,145	4,821,038	4,434,599	2,496,253	1,212,769	(335,731)	(1,630,845)	(4,034,044)
	7,309,000	8,238,085	7,345,702	7,497,171	7,944,977	8,702,986	8,394,186	6,535,032	5,332,323	3,866,214	2,655,139	337,660

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Revenue Statement 2026/27

yass valley council

the country the people

We recognise the Ngunnawal people as the Traditional Custodians of the land, water, and skies across the Yass Valley. We pay our respects to Elders past, present and emerging, valuing their ongoing connection to Country. This Council extends that respect to all Aboriginal and Torres Strait Islander people in our Local Government Area and reaffirms that our work takes place on Ngunnawal Country.

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Charging Philosophy

In accordance with s404 (1) of the Local Government Act 1993, Council provides the following details of its revenue policy that incorporates the basis upon which the rates and charges will be made.

Rates and charges represent the process Council recovers the cost of providing its services within the boundaries of the Local Government Area (LGA). In general, Council follows a user-pays philosophy towards the provision of services. In the case of water, sewer, and waste services, price increases reflect the cost of providing these services. With ordinary land rates, the rate increases must not be above the limits set by the Minister for Local Government, unless the Minister approves a special variation to general income.

The rates and charges levied by Council are a debt that is applied to the land and this debt becomes the responsibility of the current owner.

The rates and charges set out in this Revenue Statement are designed to provide the net source of funds after allowing for loans, contributions, and government grants for the programs and initiatives identified in the Operational Plan.

Goods & Service Tax (GST)

Ordinary rates, special rates, water charges, sewerage charges, stormwater charges, and domestic management charges are exempt from GST because of a determination by the Federal Treasurer.

The majority of Council fees advertised in the schedule of Fees & Charges accompanying the Operational Plan are subject to GST and accordingly the charges reflect a 10% GST component.

Interest on Overdue Rates & Charges

As at April 2026, the Office of Local Government (OLG) has not issued its annual determination of the maximum interest rate applicable to overdue rates and charges for the 2026–2027 financial year.

In accordance with section 566 of the Local Government Act 1993, the interest rate is set by Ministerial notice and is communicated to councils through a Council Circular prior to the commencement of the relevant financial year.

The rate set by the OLG will be added to this section of the plan before the June 2026 Council meeting.

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Ordinary Rates

Ordinary rates are applied to all rateable properties within the LGA boundaries, based on independent valuations supplied to Council by the Valuer General. The valuations used in the 2026/27 rating period have a base date of 1 July 2025. For 2026/27, Council has adopted the 3.4% rate peg set by the Independent Pricing and Regulatory Tribunal |NSW (IPART).

Structure of the Ordinary Rate

Yass Valley Council employs a system of both base rates and minimum rates as a means of levying rates on properties throughout the Yass Valley LGA.

In accordance with Section 497 of the Local Government Act 1993 the structure of the Ordinary Rate must comprise:

- A base amount (i.e., fixed charge required by statute to be no more than 50% of the total rate)
- A minimum amount (i.e., the maximum of the minimum rate is fixed by statute annually)
- An ad valorem component (i.e., a rate levied on the unimproved land value).

The estimated total income yield in 2026/27 from Ordinary Rates is approx. $14.8M as detailed in the table below:

CATEGORY	SUB - CATEGORY	AD VALOREM	MINIMUM CHARGE	BASE CHARGE	INCOME
Farmland		0.0012978		$838.57	$5,382,723
Residential	Non Urban	0.0013724		$546.68	$4,855,533
Residential	Yass	0.0028625	$824.09		$2,586,400
Residential	Binalong	0.0019119	$824.09		$175,718
Residential	Bowning	0.0019177	$824.09		$95,788
Residential	Wee Jasper	0.0019119	$824.09		$30,491
Residential	Bookham	0.0019119	$824.09		$14,010
Residential	Murrumbateman	0.0019881	$824.09		$267,647
Residential	Gundaroo	0.0016498	$824.09		$178,486
Residential	Sutton	0.0020388	$824.09		$90,278
Business	Sutton & Gundaroo	0.0013717		$546.68	$17,950
Business	Yass & Other Villages	0.0076864	$824.09		$1,164,216
				ESTIMATED RATE TOTAL YEILD	$14,859,240

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Ordinary Rates

Ordinary Base Charge Rate

Council has chosen to apply a system of base amounts to overcome community concerns over the inequity of the rate burden of a rate levied solely on land values. The uniform base charge reflects some of the benefits derived by ratepayers from the provision of council works and services and are shared equally by the community regardless of the property valuation. The philosophy behind the base charge is that the base amount should apply to all properties and the total income from the charge should approximate the general administration costs of the council, together with the cost of common services available to each property within the Council area.

The Base Charge has increased by 3.4% in line with the Rate Peg increase for 2026/27.

Minimum Charge Rate

The minimum charge is applied to residential and business properties, to ensure there is an equitable contribution for services where properties have a relatively low land valuation.

The Minimum Charge has increased by 3.4% consistent with the Rate Peg increase. The Minimum Charge amount is greater than the maximum amount of minimum rates outlined in the Local Government (General) Regulation 2021. This is due to the minimum charge for Council being increased due to the Special Rate Variation (SRV) approved in 2016/17 for the four-year period through to 2019/20. Subsequently the minimum charge has been indexed each year from 2021/22.

Ad Valorem Rate

Council has adopted a system of ad valorem rates that will apply to each property valuation to develop a variable charge on each rate notice. The ad valorem charge is multiplied by the land valuation supplied by the Valuer-General to determine the ad valorem charge. The ad valorem amount of the rate is to be levied on the unimproved land value of all rateable land within each rating category on the rates notice.

Rateable Land Categories

Categorisation of all rateable land in the council area has been undertaken in accordance with the requirements of the Local Government Act 1993. Council has used the following categories of rateable land:

- Farmland – this is land used genuinely for primary production. The dominant use of the land must be for the business of industry of grazing, and the growing of crops etc. The activities must have a significant and commercial purpose or character and be engaged in for the purpose of profit on a continuous or repetitive basis. Rural residential land will not be categorised as farmland.
- Residential – the Local Government Act 1993 identifies this land as property used for residential accommodation, or in the case of vacant land, property zoned for residential use under an environmental planning instrument (hotels, motels, guesthouses, boarding houses, or nursing homes) are specifically excluded from this category. This category also includes rural residential land.
- Business – the Local Government Act 1993 identifies property within this category as land, which cannot be categorised in any of the other categories of farmland or residential.

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Valuations

Council will be using valuations with a base date of 1 July 2025 for rating purposes in 2026/27. The valuations are based upon the unimproved land value only of the property and do not include any structures or other improvements.
Any appeal against the property valuation should be lodged with Valuation Services (not with Council) at Property NSW, PO Box 745, Bathurst NSW 2795 or by phone on 1800 110 038 to request a review kit to be posted or emailed to you.

Pensioner Concessions

In accordance with Section 575(3)(a) of the Local Government Act 1993, Council provides a rate reduction of 50% of the amount of the rate levy, provided the maximum concession for combined general rate and domestic waste management charges does not exceed $250 to eligible pensioners. Of this rate reduction, the NSW Government reimburses 55%. The total pension rebates in 2026/27 are estimated at $259,000, covering General Rates, Domestic Waste, Water and Sewer.

Exemptions

The Local Government Act 1993, Sections 555 to 558, states that the following exemptions from all land rates are applicable, and where indicated water and sewer access charges must be applied:

1. Crown Land (general rates, water, and sewer access charges) – Crown land that is not being held under a lease for private purposes.
2. National Parks (general rates, water, and sewer access charges) – Land within a national park, historic site, nature reserve, state game reserve or conservation reserve, whether or not the land is affected by a lease, licence, occupancy, or use.
3. Conservation Agreements (general rates only) – Land that is a subject of a conservation agreement, any rate levies on that whole parcel of land is to be reduced by the percentage of the land in which the conservation agreement covers.
4. Churches or places of public worship (general rates only) – Land that belongs to a religious body and is occupied and used as a church, a minister or religions residence, a place for religious teaching or training or the residence of the official head or assistant head of any religious body in the State or any diocese within the State.
5. Schools (general rates only) – Land that belongs to and is occupied and used in connections with a school, school playground or residence occupied by a teacher, employee, or caretaker of the school, as defined by the Education Reform Act 1990
6. Government Departments, Council or Emergency Service (general rates only) – land that belongs to and is occupied and used in connection with an emergency service or Government department or Council office or residence provided that it is not commercially leased. This includes Police Stations and residences, Ambulance Stations and residences, Fire Stations, and Government offices.
7. Aboriginal Land (general rates only) – Land that is vested in a NSW Aboriginal land Council. Division 5 of Part 2 of the Aboriginal Land Rights Act 1983 exempts Local Aboriginal Land Councils from payment of rates and charges to Local Government Authorities on certain types of land. This includes land included in Schedule 1 of the Aboriginal Land Rights Regulation 2002, vacant land and declared land that is of spiritual or cultural significance to Aboriginal people.
8. Public Places (general rates only) – Land that is a public place.
9. Public Reserve or Common (general rates only) – Land used for a public reserve or common and vested in the Crown, a public body, or trustees.
10. Public cemetery (general rates only) – Land used for a public cemetery and vested in the Crown, a public body, or trustees.
11. Public Library (general rates only) – Land used solely for a free public library and vested in the Crown, public body, or trustees.
12. Public hospital (general rates only) – land that belongs to a public hospital.
13. Area health Service (general rates only) – Land that is vested in an area health service.
14. Benevolent or Public Charity (general rates only) – Land that belongs to a public benevolent institution or public charity and is used or occupied by the institution or charity for the purposes of the institution or charity.

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Annual Charges
In accordance with Section 501(1) of the Local Government Act 1993, Council proposes to make and levy an annual charge for the following services:

- Water Supply Services
- Sewerage Services
- Waste Management Services
- Liquid Trade Waste.

Water Supply Services
The total estimated income yield in 2026/27 from the Water Supply Network will be updated once Council has endorsed the preferred cost-recovery approach.

Water Availability Charge

The availability charge is based on the size of the meter connection and is shown on the annual rates notice. The charge is related to the cost of providing access to a 20-32mm water connection and has been set from $799.10 for those properties that are connected to the Yass water supply. Availability charges for larger water connections are based on the size of the water meter connection.

The availability charge is designed to cover some of the costs incurred by Council in providing and maintaining infrastructure such as reservoirs, pump stations and reticulation systems. Because of the fixed nature of the costs incurred by Council in operating the infrastructure, the availability charge applies to all properties able to connect to the system regardless of whether or not a connection is in place.

All properties falling within the defined water supply boundaries are subject to compulsory water availability charges. For details on land that is exempt from water access charges, see the section under ordinary rates. A 50% reduction is applicable to all churches in Yass Valley LGA.

Water Usage Charges

The water usage charge for 2026/27 is set at $5.76 per kilolitre for the first 5 kilolitres per day.

Water usage in excess of this is charged at $7.62 per kilolitre. The consumption charge is invoiced three times annually, with the usage calculation per day averaged over this period. The water consumption charges are designed to meet the fixed and variable operating costs related to the provision of water supply. Details of the water charges for the 2026/27 financial year are set out in the Fees and Charges.

Churches, Nursing Homes, Apex Homes, and St Vincent de Paul receive a 35% discount on usage charges. Council playing fields, Yass Pool, Men's Shed, Yass Community Garden and Yass Golf Course (non-building infrastructure) receive a 55% discount on usage charges, and Binalong Pool receives a 90% discount.

Pension Rebate

In accordance with Section 575(3)(b) of the Local Government Act 1993, Council provides a reduction of 50% of water availability charges levied up to a maximum of $87.50 for each property. Of this reduction, the NSW Government reimburses 55%. The estimated pension rebate in 2026/27 is $48,000.

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Sewerage Services
The total estimated income yield in 2026/27 from the Sewer charges will be updated once Council has endorsed the preferred cost-recovery approach.

Residential Charges

The residential sewerage charge is based on a flat charge for all residential properties connected to Council's sewerage service network and 2026/27 is $909.00. Residential sewerage charges reflect the cost of providing and maintaining the required infrastructure as well as operating costs for pump stations and the sewerage treatment plant. A 50% reduction is applicable to all churches in Yass valley LGA.

Non-Residential Charges

Charges for non-residential sewer usage are based on water consumption for all business properties connected to Council's sewerage service network. For 2026/27 the charge is $3.90 per kilolitre with a minimum charge of $909.00. Charges are based on the previous year's water consumption. These fees are designed to distribute the cost of providing non-residential services equitably on a user pays basis. A 50% reduction is applicable to all churches in Yass Valley LGA.

Pension Rebate

In accordance with Section 575(3)(b) of the Local Government Act 1993, Council provides a reduction of 50% of residential sewerage charges levied up to a maximum of $87.50 for each individual property. Of this reduction, the NSW Government reimburses 55%. The estimated pension rebate in 2026/27 is $40,000.

Liquid Trade Waste

The total estimated income yield in 2026/27 from trade waste charges is $60,000.

This charge recovers the additional cost of transporting and treating liquid waste from liquid waste dischargers. It is calculated by multiplying the total water consumption from water meter readings by a sewerage discharge factor and liquid trade waste discharge factor by a charge of $2.72 per kilolitre for those with appropriate pre-treatment, or $26.03 per kilolitre for those without pre-treatment.

The sewerage discharge factor is based on Appendix G of the Liquid Trade Waste Management Guidelines 2009 as published by the NSW Office of Water. These factors are intended to represent the proportion of wastewater being discharged into the sewer that is considered to be trade waste. The formula provides a system for charging on a user pays basis.

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Waste Management Services

The total estimated income yield in 2026/27 from the domestic waste charges for 2026/27 is $3,285,089.

Domestic Waste Management Charges

Sections 496 and 504 of the Local Government Act 1993, provide that the domestic waste management services of the Council must be financed by specific annual charges made and levied for that purpose alone. The Act prevents Council from applying ordinary rate income towards meeting the cost of domestic waste management services, nor can it use water charge income for non-waste related functions.

The term 'domestic waste management service' relates to the services that comprise the periodic collection of waste, generated on domestic premises, from individual parcels of rateable land and the services associated with recycling activities provided to these properties.

The functions of domestic waste management services carried out by Council include, but are not limited to:

- Collection of domestic waste
- Disposal and treatment of domestic waste
- Recycling and waste minimisation activities associated with domestic waste collection and disposal.

Kerbside Collection Charge

Council has an annual waste collection charge of $550.05 that meets the cost of:

1. A weekly 140 litre bin domestic waste collection service, and
2. A fortnightly 240 litre bin domestic recycling collection service. and the associated waste disposal or treatment.

This fee is applicable to each occupied residential property and each residential unit in a multi-unit complex for which the service is available.

Additionally, each residential property or unit in a multi-unit complex that has kerbside collection may request an additional domestic garbage or recycling service. An annual charge of $321.49 for an additional garbage service and $229.09 for an additional recycling service is applicable.

Collections will only be conducted from the Council supplied mobile garbage bins on the specified collection days.

Vacant properties

A charge is levied against all vacant properties, where a garbage collection service is offered. The charge in 2026/27 is $32.40 per property.

Pension Rebate

In accordance with Section 575(3)(a) of the Local Government Act 1993, Council provides a reduction of 50% of the domestic waste management charge provided the maximum rebate for combined rate and domestic waste management services does not exceed $250. The estimated pension rebate in 2026/27 is $74,000.

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Business Waste Management Charges

The business waste management charges are designed to meet the costs of providing waste management services for commercial premises throughout the Council LGA. The income and expenditure associated with the business waste collection and disposal service is expressly separated from the domestic waste management charges in conformity with the provision of the Local Government Act 1993.

There is an annual kerbside waste collection charge of $550.05 that meets the costs of:

1. The weekly 140 litre bin waste collection
2. Service and the associated waste disposal or treatment
3. The fortnightly 240 litre bin recycling collection service.

Waste Management Environmental Charge

A charge of $288.50 applies to all rateable properties and goes towards the provision of transfer stations and the management of environmental waste matters throughout the LGA. This charge contributes towards the provision of additional infrastructure and improvements to accommodate waste disposal at all transfer stations throughout the LGA.

Funds also go towards the purchase, maintenance and upgrading of waste and recycling bins and infrastructure at all facilities. Funds also provide for long term financial planning of improvements to all facilities.

Farmland property owners with more than one property in the same name, without a house, may claim a credit upon completion of a Statutory Declaration.

Stormwater Management Services

The total estimated income yield for 2026/27 is $60,000.

The stormwater improvement charge of $25 is levied under Section 496A of the Local Government Act 1993, on all occupied residential or business properties within the Yass Township. This charge reflects the cost of the provision and maintenance of the stormwater infrastructure within Yass.

Onsite Sewerage Management Services

The onsite sewerage management charge of $52.20 is levied in accordance with Section 68 of the Local Government Act 1993, on all properties (rateable or non-rateable) that operate an onsite sewerage management system.

The charge makes the landowner compliant under the legislation as it constitutes an ‘approval to operate’ by Council. This charge reflects the cost to council to effectively manage and administer all onsite sewerage management systems operating within Yass Valley LGA.

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Statement of Borrowings

Under the Local Government Act, Council is required to include details of proposed borrowings in the financial period covered by this Revenue policy.

Council has four loans which will have a balance of $11.53M as at 31 March 2026. These are for the Sewer Infrastructure, Dam Wall, Yass to Murrumbateman Water Supply, and Water Main & Pump Station Upgrades.

Council also has a funding agreement for up to $41M for the Crago Mill Civic Precinct Project. The Interest is charged on the amount drawn down. During the 2025/26 Financial Year, to 31 March 2026 Council has drawn down $32.5M of this loan. Council is expecting to progressively draw down the balance as the project is completed in 2026.

The below table is from Council's Investment and Borrowings Report presented at the March 2026 Ordinary Council Meeting.

General Loan	Principal as at 31 March 2026	Interest rate	Comment
*Sewer - CBA Loan for Sewer Infrastructure	2,816,089.18	4.82%	20 years, repaid in 2035/36
*Water - NAB Westpac Dam Wall	7,390,505.73	5.36%	20 years amortisation, 10 years term Aug 2032
*Water - Yass to Murrumbateman water supply (Tcorp)	856,658.61	2.55%	10 years, full repaid in 2029
*Water main and pump station upgrades (Tcorp)	468,071.33	2.55%	10 years, full repaid in 2029
Crago Mill funding facility (Westpac)	32,507,549.84	5.92%	20 years, full repaid 2043 Variable rate (2.14% +BBSR)
Total balance as at 31/05/2025	44,038,784.69		

*Interest Rates are fixed.

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Fees and Charges

Council has reviewed its 2026/27 Fees & Charges.

Some charges have been discontinued as they have been assessed as no longer relevant or appropriate. New charges have been included to ensure the fees and charges are up to date and competitive with the market.

The legislative basis for these fees may be found in Section 608 of the Local Government Act 1993 which provides that Council may charge and recover an approved fee for any service it provides, including:

- supplying a service, product, or commodity
- giving information
- providing a service in connection with the exercise of the council's regulatory functions
- including receiving an application for approval, granting an approval, making an inspection, and issuing a certificate.

Under the principle of "user pays", fees are introduced to offset the cost-of-service provision, or in the case of commercial activities to realise a reasonable rate of return on assets employed by the Council, in order to support the provision of services and to alleviate the burden that would otherwise be unfairly placed upon ratepayers.

Council gives due consideration to the following factors in determining the appropriate price for each fee:

- the cost of providing the service
- whether the goods or service are supplied under a commercial basis
- the importance of the service to the community
- the capacity of the user to pay
- the impact of the activity on public amenity
- competitive market prices, and
- prices dictated by legislation.

Council discloses its pricing policy by showing a pricing code against each individual fee within the Schedule of Fees and Charges, as:

- Market - Council provides a good / service in a competitive environment.
- Full Cost - Council intends to fully recover direct and indirect cost of provision plus any community cost.
- Partial Cost - Council intends to partially recover the costs of provision.
- Legislative - Prices are dictated by legislation.
- Zero - Council absorbs the full cost of delivery.
- Security Deposit - Refundable deposit against possible damage to Council property.

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All fees are quoted in "GST inclusive" terms, as this is the relevant price to the customer, however it should be recognised that within the schedule there are many fees that do not attract GST. These fees have either been specifically exempted by the GST legislation or have been included within the Division 81 determination as the Australian Government has deemed that the customer does not actually receive a taxable supply in consideration for the fee. The latter excludes many fees for regulatory services that are not provided within a competitive environment, and other forms of information that are provided on a non-commercial basis, in accordance with the Office of Local Government's guidelines on competitive neutrality. These businesses set prices in line with market conditions and their results are disclosed, including tax equivalent payments and return on capital, within Council's Annual Report.

Waiving, Discounting or Reducing Fees and Charges

Section 610E of the Local Government Act 1993 allows Council to waive payment of or reduce a fee in a particular case if it is satisfied that the case falls within a category of hardship or any other category that Council has determined it may consider waiving payment or reducing a fee.

Council has determined the following categories:
Hardship - where there is evidence that the payment of the fee or charge will impose unreasonable financial hardship on the applicant given their circumstances.

Charity – where the applicant is a registered charity, and the fee is for a service that will enable the provision of charitable services to the Yass Valley community.

Not For Profit – where the following conditions all apply:

- The applicant is an organisation that holds "not for profit" status,
- The fee is for a service that will enable the achievement of the applicant's objectives and betterment for the Yass Valley community; and
- The payment of standard fees or charges would cause financial hardship for the applicant.

Non-Provision of Service – where Council is unable to provide a service or venue that has been previously agreed upon and an appropriate discount, fee waiver or substitution is required as compensation.

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Filming related activities – applicable fees and charges may be waived or reduced for productions completed within the LGA if undertaken by an educational institution for a non-commercial purpose, by a registered charity or not-for-profit organisation where the primary purpose if for the improvement/benefit to Yass Valley community or where the production's primary purpose is to highlight Yass Valley as a tourist destination.

Swimming Pool Special Events –a reduction of fees is offered for community events, open days or other special or promotional events.

The following principles will be considered when applying any reduction or waiver of a fee or charge:

- Compliance with statutory requirements
- Fairness and consistency
- Integrity
- Equity and transparency, and
- Commercial imperatives.

Some fees or services are prescribed by legislation or are regulatory in nature and fee waiver or reduction is not available in connection with those fees. Council will directly, or through delegated authority, assess and make determinations on requests for reduction or waiver of fees in accordance with these principles.

Council may endorse a reduction or waiver of fees and charges in accordance with relevant Council Policies.

Council Fees & Charges for 2026/27 Financial Year

The majority of Council's Fees and Charges which are not determined by legislation have increased by a minimum 4.2%. This is the headline inflation rate outlined in the Reserve Bank of Australia's February 2026 Monetary Policy Statement.

During the review of the Fees and Charges to determine rates for 2026/27, Council undertook a review of various market rates as well as considering other cost factors (such as the advice from IPART noting that Base Costs for Councils such as for labour, asset, and operating costs increased by 3.6%) for a number of Fees and Charges. Noting also the turbulence flowing from the global externalities impacting fuel prices.

These changes are identified in the DRAFT 2026/27 Fees and Charges Schedule.

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Water Fund - Fee Increase

Application of the cost attribution to externally restricted funds resulted in the water fund being budgeted to have a deficit of $723,347. This must be rectified through increased fees and charges, to ensure compliance with the Local Government Act.

Council has identified the following fee increase to rectify this deficit.

An increase of 30%, in addition to CPI, totalling a 34.2% in one year across the Water Fund Fees and Charges. This would increase, for example, the supply charge from $595.45 in 25/26 to $799.10 in 26/27.

A full list of impacted fees and charges are available in the DRAFT 2026/27 Fees and Charges Schedule.

Sporting Field Usage Hire - Fee Increase for Organisations

Application of the Council resolution made 26 February 2026 has been implemented into the DRAFT 2026/27 Fees and Charges Schedule.

Of note the Yass RAMS Rugby Union Club has been separated into Junior and Senior fees. This has resulted in the Fees and Charges associated with the Yass RAMS Senior Rugby Union Club showing as a decrease and the fees and charges associated with the Yass RAMS Junior Rugby Union Club showing as a new charge with no increase noted.

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Special Rate Variation

Council's Delivery Program, Operational Plans and Long Term Financial Plans have all signalled the need for a Special Rate Variation. This was identified through the Financial Sustainability Roadmap adopted by Council in 2025.

The culminative impact of rate pegging and the inability to increase Council's income to match expenditure has had a significant, ongoing impact on the financial position.

For the 2026-27 financial year, Council has again applied the maximum rate peg allowed by the Minister for Local Government, announced as 3.4%.

To ensure our long-term financial sustainability, Council will need to consider and make decisions around council expenditure and the services provided as well as income from rates and fees and charges.

Based on the current financial position and LTFP assumptions, Council has presented additional LTFP outlining potential SRV values in the 2026/27 Long-Term Financial Plan document.

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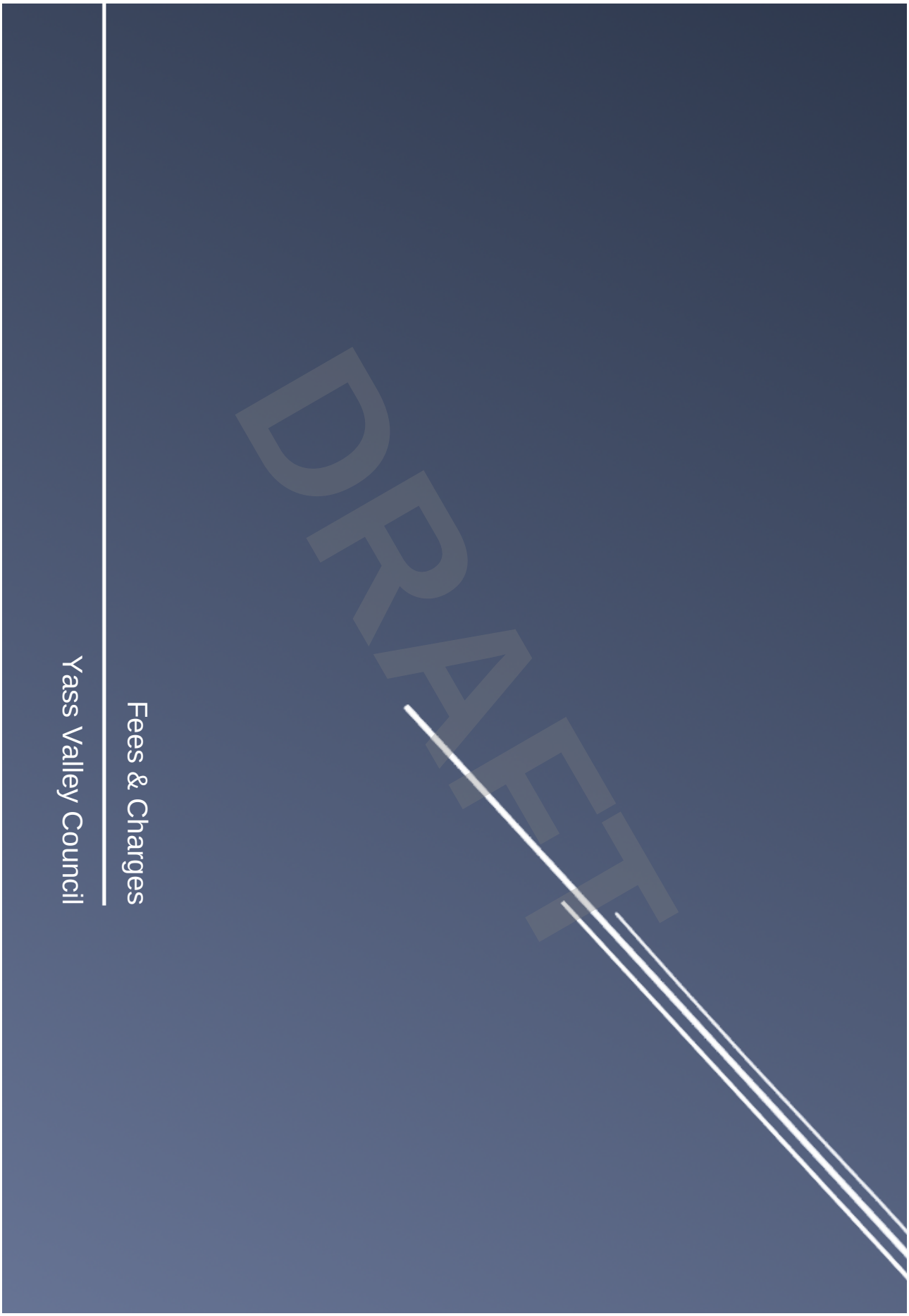
Yass Valley Council
Fees & Charges
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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Planning Proposals								
Mapping or instrument errors or updates to property description	Per application	N	Full Cost					Full Costs
Application Fee for Planning Proposal	Per application	N	Full Cost	$2,493.83	$2,598.57	$0.00	$2,598.57	4.20%
Processing Minor Planning Proposal	Per application	N	Full Cost	$9,977.35	$13,968.29	$0.00	$13,968.29	40.00%
e.g. low impact, site specific amendment, minimal assessment required								
Processing Major Planning Proposal	Per application	N	Full Cost	$22,444.43	$26,933.32	$0.00	$26,933.32	20.00%
e.g. more detailed assessment and agency consultation required								
Processing Complex Planning Proposal	Per application	N	Full Cost	$46,451.98	$55,742.38	$0.00	$55,742.38	20.00%
e.g. urban release areas with complex servicing arrangements, significant consultation with agencies or stakeholders								
Planning Proposals under Division 3.5 of the EP&A Act	Per application	N	Full Cost	By quotation after assessment				
* No separate notification / advertising fee payable								
Additional costs incurred by Council in undertaking studies, peer reviews, public hearings, obtaining legal advice or drafting agreements for a Planning Proposal	Per application	Y	Full Cost				By quotation after assessment	
Development Control Plan								
Development control plan amendment	Per application	N	Partial Cost	$5,863.00	$6,109.25	$0.00	$6,109.25	4.20%
New site-specific development control plan	Per application	N	Partial Cost	$15,990.00	$16,662.00	$0.00	$16,662.00	4.20%
Rural Addressing Number								
Rural Addressing Number (new or replacement)	Per new lot created	Y	Full Cost	$144.52	$136.91	$13.69	$150.60	4.21%
Activity Approvals under Section 68 - Local Government Act 1993								
Part A – Manufactured Homes								
Part A1								
Install a manufactured home, moveable dwelling or associated structure on land	Per application	N	Partial Cost				Refer Development Application Fees	

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Part B – Water Supply, Sewerage and Stormwater								
Part B1								
Carry out water supply work	Per application	N	Partial Cost	$266.50	$277.69	$0.00	$277.69	4.20%
Part B4								
Carry out sewerage work	Per application	N	Partial Cost	$266.50	$277.69	$0.00	$277.69	4.20%
Part B5								
Carry out stormwater drainage work (private property/per hour/per metre)	Per application	N	Partial Cost	$266.50	$277.69	$0.00	$277.69	4.20%
Part B6								
Connect a private drain to Council sewer	Per application	N	Partial Cost	$266.50	$277.69	$0.00	$277.69	4.20%
Part C – Management of Waste								
Part C1								
For fee or reward, transport waste over or under a public place	Per application	N	Partial Cost	$179.38	$186.91	$0.00	$186.91	4.20%
Part C2								
Place waste in a public place	Per application	N	Partial Cost	$179.38	$186.91	$0.00	$186.91	4.20%
Part C3								
Place a waste storage container in a public place	Per application	N	Partial Cost	$179.38	$186.91	$0.00	$186.91	4.20%
Part C4								
Classification A	Per application	N	Partial Cost	$307.50	$320.42	$0.00	$320.42	4.20%
Classification B	Per application	N	Partial Cost	$476.63	$496.65	$0.00	$496.65	4.20%
Classification C	Per application	N	Partial Cost	$712.38	$742.30	$0.00	$742.30	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Part C4 [continued]								
Classification S	Per application	N	Partial Cost	$307.50	$320.42	$0.00	$320.42	4.20%
Part C5								
Modification/Review S68 Application - OSSMS	Each	N	Market					50% application fee
Modification/Review of S68 Application of OSSMS When applicant requests modification or review								
Install, construct or alter a waste treatment device or waste storage facility or drain connected to any such device or facility – plus inspection fee	Per application	N	Partial Cost	$307.50	$320.42	$0.00	$320.42	4.20%
Part C6								
S68 Approval to Operate - Unapproved Existing Tank	Each	N		$800.00	$833.60	$0.00	$833.60	4.20%
Fee for when an OSSM has been installed without seeking prior approval to install.								
Approval to Operate (included in Rates Notice)	Per application	N	Market	$50.00	$52.20	$0.00	$52.20	4.40%
Initial Approval to Operate fee - OSSMS	Each	N	Market	$175.00	$182.35	$0.00	$182.35	4.20%
Initial fee for first Approval to Operate under S68 Local Government Act								
Approval to Operate - Package/Commercial Wastewater Treatment Plant	Each	N	Market	$1,127.50	$1,174.86	$0.00	$1,174.86	4.20%
Part D – Community Land								
Part D1								
Engage in trade or business on community land	Per application	N	Partial Cost	$189.63	$197.59	$0.00	$197.59	4.20%
Part D2								
Direct or procure a theatrical, musical or other entertainment for the public	Per application	N	Partial Cost	$189.63	$197.59	$0.00	$197.59	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Part D3								
Construct a temporary enclosure for the purpose of entertainment	Per application	N	Partial Cost	$189.63	$197.59	$0.00	$197.59	4.20%
Part D6								
Deliver a public address or hold a religious service or public meeting	Per application	N	Partial Cost	$172.20	$179.43	$0.00	$179.43	4.20%
Part E – Public Roads								
Part E1								
Swing or hoist goods across or over a public road	Per application	N	Partial Cost	$307.50	$320.42	$0.00	$320.42	4.20%
Part E2								
Hang an article or awning over a public road	Per application	N	Partial Cost	$307.50	$320.42	$0.00	$320.42	4.20%
Part F – Other Activities								
Part F1								
Operate a public car park	Per application	N	Partial Cost	$172.20	$179.43	$0.00	$179.43	4.20%
Part F2 and Part F3								
Application for Approval or Renewal to Operate Caravan Park, Camping ground, or manufactured home estate - 0-45 Sites	$500	N	Partial Cost	$500.00	$521.00	$0.00	$521.00	4.20%
Application for Approval or Renewal to Operate Caravan Park, Camping Ground or Manufactured Home Estate - 45 sites or more	Per application	N	Partial Cost	$534.00 per application plus $10.50 per site in camping ground.	$515 per application plus $15.50 per site in caravan park or estate, plus $10.50 per site in camping ground.	Min. Fee excl. GST: $534.00	$512.50 per application plus $10.50 per site in camping ground.	**Last year fee** Min. Fee excl. GST: $512.50

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Part F4								
Install a solid fuel or domestic oil heater	Per application	N	Partial Cost	$281.88	$293.72	$0.00	$293.72	4.20%
Part F5								
Application for approval per amusement device	Per device	N	Partial Cost	$66.63	$69.43	$0.00	$69.43	4.20%
Part F7								
Sell from a standing vehicle	Per application	N	Partial Cost	$328.00	$341.78	$0.00	$341.78	4.20%
Amendment of an Approval to Carry Out an Activity								
Amendment of an approval under Section 68 Local Government Act 1993	Each	N	Partial Cost					50% of application fee
Hoarding Erection								
Approval for hoardings	Per application	N	Partial Cost	$174.25	$181.57	$0.00	$181.57	4.20%
Approval for hoardings if part of an existing application	Per application	N	Partial Cost	$174.25	$181.57	$0.00	$181.57	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Development Control								
Development Application Fees								
Planning and Certification Advice								
Planning and Certification Advice: Written advice and/or meeting with technical staff (including meeting preparation)	Each	N	Market	$153.75	$160.21	$0.00	$160.21	4.20%
Provision of written confirmation of development potential including existing holding and dwelling entitlement searches	Each	N	Full Cost	$418.20	$436.00	$0.00	$436.00	4.26%
Provision of written confirmation of development potential including existing holding and dwelling entitlement searches - Urgency Fee	Each	N	Full Cost	$120.00	$125.50	$0.00	$125.50	4.58%
Pre-Purchase Heritage Advice Fee	Per hour	N	Full Cost	$70.00	$73.00	$0.00	$73.00	4.29%
Development								
Dwelling houses with an estimated construction cost up to $100,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
Development not involving building work, demolition or subdivision	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
Up to $5,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
$5,001 – $50,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
$50,001 – $250,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
$250,001 – $500,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
$500,001 – $1,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Development [continued]								
$1,000,001 – $10,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
Over $10,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
Subdivision								
Subdivision (including boundary adjustment) involving the opening of a public road	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
Subdivision (including boundary adjustment) not requiring the opening of a public road	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
Strata Subdivision	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				
Subdivision Certificate								
Assessment and authorisation of application for subdivision certificate	Per application	N	Full Cost		$747.65 plus $106.80 per additional lot to be registered			
					Min. Fee excl. GST: $747.65			
					Last year fee $717.50 plus $102.50 per additional lot to be registered			
					Min. Fee excl. GST: $717.50			
Additional Development Application Fees								
Integrated Development								
Integrated Development as defined by the Environmental Planning and Assessment Act 1979	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Development that Requires Concurrence								
Development which requires the concurrence of a Government Authority	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				
Designated Development								
Designated development as defined by the Environmental Planning and Assessment Act 1979	Per application	N	Legislative	Council charges the legislative fee for this service.activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				
Public Exhibition of Applications								
Neighbour Notification	Per application	N	Full Cost	$153.75	$160.21	$0.00	$160.21	4.20%
Development for a community participation plan requires notice to be given	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				
Prohibited Development	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				
Designated Development	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				
Integrated / Threatened Species / Class 1 Aquaculture Development	Per Application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				
Advertising Signs								
Development involving the erection of advertising signs	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.2				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Modification of a Development Consent								
Under Section 4.55(1) Environmental Planning and Assessment Act 1979								
Mistake or minor error	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Under Section 4.55(1A) Environmental Planning and Assessment Act 1979								
Minimal Environmental Impact	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Under Section 4.55(2) Environmental Planning and Assessment Act 1979								
Other	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
(a) if the fee for the original application was less than $100								
Fee	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
(b) if the fee for the original application was $100 or more								
Fee for development that does not involve building work, demolition or subdivision	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Fee for development that involves dwelling houses with an estimated construction cost up to $100,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
In the case of any other development application								
Development up to $5,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
In the case of any other development application *[continued]*								
Development with an estimated value of between $5,001 and $250,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Development with an estimated value of between $250,001 – $500,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Development with an estimated value of between $500,001 – $1,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Development with an estimated value of between $1,000,001 – $10,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Development with an estimated value of more than $10,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Additional Modification Fees								
Notice required to be given	Per Application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Qualified designer statement	Per Application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.4				
Development Contributions								
Yass Valley Development Contributions Plan 2018								
Proposed cost of development – Up to and including $100,000	Per application	N	Full Cost	NIL				
Proposed cost of development – More than $100,000 and up to and including $200,000	Per application	N	Full Cost	0.5% of development cost				
Proposed cost of development – More than $200,000	Per application	N	Full Cost	1% of development cost				
Yass Valley Heavy Haulage Development Contributions Plan 2021								
Development generating heavy vehicle traffic	Per application	N	Full Cost	As per Yass Valley Heavy Haulage Plan				

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Name	Per	GST	Policy Code	Year 25/26	Year 26/27			Increase
				Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)	%
Review of Determination – Section 8.2 and 8.3 EP&A Act 1979								
Review – Development Consent								
Development not involving the erection of a building, the carrying out of work or demolition of a building	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Development that involves the erection of a dwelling house with a cost of construction less than $100,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Development up to $5,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Development with an estimated cost of between $5,001 and $250,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Development with an estimated cost of between $250,001 – $500,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Development with an estimated cost of between $500,001 – $1,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Development with an estimated cost of between $1,000,001 – $10,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Development with an estimated cost of more than $10,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Review – Rejection of application								
Estimated cost of development less than $100,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Estimated cost of development $100,000 or more and less than or equal to $1,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Estimated cost of development more than $1,000,000	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Review – Rejection of application [continued]								
Notice of application for review of determination	Per Application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.7				
Building Certification - Building Information Certificates								
Application for certificate where a building information certificate has previously been issued	Per certificate	N	Full Cost	$512.50	$534.03	$0.00	$534.03	4.20%
Building Information Certificate	Per certificate	N	Full Cost	The fee applicable to the lodgement of a combined development application and construction certificiate application or a complying development certificate application, immediately prior to the lodgement of the building information certificiate application				
				Last year fee The fee applicable to the lodgement of a combined development consent and construction certificiate application or a complying development certificate application, immediately prior to the lodgement of the building information certificiate application				
Building information certificate inspections for initial application (all required) - Not applicable to certificate renewal	Per inspection	N	Full Cost	$1,066.00	$1,111.00	$0.00	$1,111.00	4.22%
Building Certification - Complying Development Certificate								
Assessment and Issue of a Complying Development Certificate (Fee based on cost of work)								
Up to $25,000	Per certificate	Y	Market	$614.99	$582.57	$58.26	$640.83	4.20%
Between $25,001 and $300,000	Per certificate	Y	Market	$681.45 (incl GST) plus 0.5% of the cost of work in excess of $25,000 Min. Fee excl. GST: $619.50				
				Last year fee $653.95 (incl GST) plus 0.5% of the cost of work in excess of $25,000 Min. Fee excl. GST: $594.50				
$660.00 (incl GST) plus 0.5% of the cost of work in excess of $25,000								

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Assessment and Issue of a Complying Development Certificate (Fee based on cost of work) [continued]								
$300,001 and $500,000	Per certificate	Y	Market	$2,725.70 (incl. GST) plus 0.4% of the cost of work in excess of $300,000 Min. Fee excl. GST: $2,477.91				
				Last year fee $2,615.80 (incl. GST) plus 0.4% of the cost of work in excess of $300,000 Min. Fee excl. GST: $2,378.00				
$2,630 (incl. GST) plus 0.4% of the cost of work in excess of $300,000								
$500,001 or greater	Per certificate	Y	Market	$3,806.55 (incl. GST) plus 0.5% of the cost of work in excess of $500,000 Min. Fee excl. GST: $3,460.50				
				Last year fee $3,653.10 (incl. GST) plus 0.5% of the cost of work in excess of $500,000 Min. Fee excl. GST: $3,321.00				
$3,675 (incl. GST) plus 0.5% of the cost of work in excess of $500,000								
Complying development certificates for development which is outside of Council's category of accreditation under the provisions of the Building Professionals Act 2005	Per certificate	Y	Market	Pass on all costs associated with engaging a suitably accredited certifier plus an facilitation fee of $180.94 (incl. GST) per hour or part thereof Min. Fee excl. GST: $164.49				
				Last year fee Pass on all costs associated with engaging a suitably accredited certifier plus an facilitation fee of $173.640 (incl. GST) per hour or part thereof Min. Fee excl. GST: $157.85				
Pass on all costs associated with engaging a suitably accredited certifier plus an facilitation fee of $175 (incl. GST) per hour or part thereof								
Flood Certificate (Complying Development)	Per certificate	Y	Market	$495.00	$469.09	$46.91	$516.00	4.24%
Modification of Complying Development Certificates								
Minor internal layout changes only	Per certificate	Y	Full Cost	$410.00	$388.64	$38.86	$427.50	4.27%
Minor internal/external/set out changes	Per certificate	Y	Full Cost	50% of the original CDC fee				
Major change	Per certificate	Y	Full Cost	Fee as per new complying development certificate application above				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Building Certification - Construction Certificates								
Assessment and Issue of Construction Certificate (Fee based on cost of work)								
Up to $25,000	Per certificate	Y	Market	$666.25	$631.12	$63.11	$694.23	4.20%
Between $25,001 and $300,000	Per certificate	Y	Market	$694.23 (incl. GST) plus 0.5% of the cost of work in excess of $25,000 Min. Fee excl. GST: $631.12				
				Last year fee $666.25 (incl. GST) plus 0.5% of the cost of work in excess of $25,000 Min. Fee excl. GST: $605.68				
$300,001 and $500,000	Per certificate	Y	Market	$2735.28 (incl. GST) plus 0.5% of the cost of work in excess of $300,000 Min. Fee excl. GST: $2,486.62				
				Last year fee $2625.03 (incl. GST) plus 0.5% of the cost of work in excess of $300,000 Min. Fee excl. GST: $2,386.39				
$500,001 or greater	Per certificate	Y	Market	$3,920.82 (incl. GST) plus 0.5% of the cost of work in excess of $500,000 Min. Fee excl. GST: $3,564.38				
				Last year fee $3,762.78 (incl. GST) plus 0.5% of the cost of work in excess of $500,000 Min. Fee excl. GST: $3,420.70				
Construction Certificates for development which is outside of Council's category of accreditation under the provisions of the Building Professionals Act 2005	Per certificate	Y	Market	Pass on all costs associated with engaging a suitably accredited certifier plus a facilitation fee of $187.56 (incl GST) per hour or part thereof Min. Fee excl. GST: $170.51				
				Last year fee Pass on all costs associated with engaging a suitably accredited certifier plus a facilitation fee of $175 (incl GST) per hour or part thereof Min. Fee excl. GST: $163.64				
Modification Application - Construction Certificates								
Minor internal layout changes only	Per certificate	Y	Market	$369.00	$349.55	$34.95	$384.50	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Modification Application - Construction Certificates [continued]								
Minor internal/external/set out charges	Per certificate	Y	Market	50% of the original CC fee				
Major change	Per certificate	Y	Market	Fee as per new construction certificate application above				
Building Certification - Inspections								
As required for development under the Environmental Planning and Assessment Act 1979, Local Government Act 1993 and Plumbing and Drainage Act 2011	Per inspections	Y	Market	$266.50	$252.73	$25.27	$278.00	4.32%
Re-inspection	Per inspections	Y	Market	$410.00	$388.64	$38.86	$427.50	4.27%
Inspection where 48 hours' notice not provided ("same day")	Per inspections	Y	Market	$410.00	$388.64	$38.86	$427.50	4.27%
For development which is outside of Council's category of accreditation under the provisions of the Building Professionals Act 2005	Per inspection	Y	Full Cost	Pass on all costs with engaging a suitably accredited certifier plus a facilitation fee of $182.70 (including GST) per hour or part thereof Min. Fee excl. GST: $166.09				
				Last year fee Pass on all costs with engaging a suitably accredited certifier plus a facilitation fee of $175.34 (including GST) per hour or part thereof Min. Fee excl. GST: $159.40				
Pass on all costs with engaging a suitably accredited certifier plus a facilitation fee of $175 (including GST) per hour or part thereof								
Building Certification - Swimming Pools								
Swimming Pool Compliance Certificates: Initial inspection		N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/whole/html/inforce/current/sl-2018-0503#sec.19				
Swimming Pool Compliance Certificates: Re-inspection (following unsatisfactory inspection)	Per inspection	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/whole/html/inforce/current/sl-2018-0503#sec.19				
Building Certification - Occupation Certificates								
Class 10 Building	Per certificate	Y	Market	$256.25	$242.73	$24.27	$267.01	4.20%
Class 1 Building (including combined class 1 and 10 applications)	Per certificate	Y	Market	$358.75	$339.84	$33.98	$373.82	4.20%
Class 2-9 Building - Total estimated development cost $300,000 or less	Per certificate	Y	Market	$461.25	$436.93	$43.69	$480.62	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Building Certification - Occupation Certificates [continued]								
Class 2-9 Building - Estimated development cost $300,001 or greater	Per certificate	Y	Market	$666.25	$631.12	$63.11	$694.23	4.20%
Final letter of occupation – Transportable Dwelling	Per certificate	Y	Market	$358.75	$339.84	$33.98	$373.82	4.20%
Occupation certificates for development which is outside of Council's category of accreditation under the provisions of the Building Professionals Act 2005	Per certificate	Y	Full Cost	Pass on all costs associated with engaging a suitable accredited certifier plus a facilitation fee of $180.95 (including GST) per hour of part thereof Min. Fee excl. GST: $164.50				
				Last year fee Pass on all costs associated with engaging a suitable accredited certifier plus a facilitation fee of $173.65 (including GST) per hour of part thereof Min. Fee excl. GST: $157.86				
Pass on all costs associated with engaging a suitable accredited certifier plus a facilitation fee of $175 (including GST) per hour of part thereof								
Development Related Administrative Charges								
Certified copy of a document, map or plan held by the Council	Each	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.9				
Variation of Restriction on the use of land	Per application	N	Full Cost	$215.70 plus development application notification fee. All associated legal fees are to be borne by the applicant. Min. Fee excl. GST: $215.70				
				Last year fee $207 plus development application notification fee. All associated legal fees are to be borne by the applicant. Min. Fee excl. GST: $207.00				
Outstanding Notices Letter	Each	N	Full Cost	$104.55	$109.00	$0.00	$109.00	4.26%
Flood Study Certificate	Per application	N	Full Cost	$150.00	$156.50	$0.00	$156.50	4.33%
Site Compatibility Certificate - Transport and Infrastructure								
Certificate issue	Per certificate	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				

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Name		Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Site Compatibility Certificate – Housing									
Certificate issue		Per certificate	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				
Site Veritification Certificate - Resources and Energy									
Certificate Issue		Per Certificate	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.3				
Plumbing and Drainage Diagrams									
Sewer Main Diagram		Per assessment	N	Zero	$65.60	$68.40	$0.00	$68.40	4.27%
Urgency Fee		Per assessment	N	Full Cost	$85.00	$88.60	$0.00	$88.60	4.24%
Sewer Service Diagram		Per allotment	N	Zero	$112.75	$117.50	$0.00	$117.50	4.21%
Planning Certificate									
Certificate issued under section 10.7(1) of the EP&A Act 1979		Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.9				
	Urgency Fee	Per application	N	Full Cost	$85.00	$88.60	$0.00	$88.60	4.24%
	Certificate issued under section 10.7(1) and 10.7(5) of the EP&A Act 1979	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0759#sch.4-pt.9				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Engineering Works								
Compliance Inspections (Subdivision)								
Fee based on cost of work as estimated by Council								
Stating specified subdivision work has been completed: where subject of a development consent - Other	Per inspection	N	Full Cost	$269.58	$280.90	$0.00	$280.90	4.20%
Stating specified subdivision work has been completed: where subject of a development consent - Fencing Inspection	Per inspection	Y	Full Cost	$343.89	$325.76	$32.58	$358.34	4.20%
Subdivision Work Certificate (Engineering Construction Certificate)								
Fee based on cost of work as estimated by Council – Up to 25,000	Per certificate	N	Full Cost	$666.25	$694.23	$0.00	$694.23	4.20%
Fee based on cost of work as estimated by Council – Between $25,001 and $300,000	Per certificate	Y	Full Cost	$694.25 plus 0.5% of the cost of work in excess of $25,000 Min. Fee excl. GST: $631.14				
				Last year fee $666.25 plus 0.5% of the cost of work in excess of $25,000 Min. Fee excl. GST: $605.68				
Fee based on cost of work as estimated by Council – $300,001 and $500,000	Per certificate	Y	Full Cost	$2,735.28 plus 0.5% of the cost of work in excess of $300,000 Min. Fee excl. GST: $2,486.62				
				Last year fee $2,625.03 plus 0.5% of the cost of work in excess of $300,000 Min. Fee excl. GST: $2,386.39				
Fee based on cost of work as estimated by Council – $500,001 or greater	Per certificate	Y	Full Cost	$3,920.82 plus 0.5% of the cost of work in excess of $500,000 Min. Fee excl. GST: $3,564.38				
				Last year fee $3,762.78 plus 0.5% of the cost of work in excess of $500,000 Min. Fee excl. GST: $3,420.71				
Modification Application - Sub-Division Works Certificates (Engineering Construction Certificates)								
Minor internal layout changes only	Per Certificate	Y	Market	$369.00	$349.54	$34.95	$384.49	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Modification Application - Sub-Division Works Certificates (Engineering Construction Certificates) [continued]								
Minor internal/external/set out charges	Per certificate	Y	Market	50% of the original CC fee				
Major change	Per certificate	Y	Market	Fee as per new construction certificate application above				
Compliance Inspections (General)								
Stating specified engineering work has been completed (inspections)	Per Inspection	N	Full Cost	$171.18	$178.37	$0.00	$178.37	4.20%
Footpath Construction Costs								
Concrete Footpath	Per Application	Y	Market	Construction Cost plus 40%				
				Last year fee Construction Cost plus 15%				
Gravel Royalties								
Gravel Royalties Fee	m3	N	Full Cost	$6.66	$6.94	$0.00	$6.94	4.20%
Kerb and Gutter Construction Costs								
Full Cost	Per Application	Y	Market	Construction Cost plus 40%				
				Last year fee Construction Cost plus 15%				
Half Cost (Frontage)	Per Application	Y	Market	Construction Cost plus 40%				
				Last year fee Construction Cost plus 15%				
Quarter Cost (Sideage)	Per Application	Y	Market	Construction Cost plus 40%				
				Last year fee Construction Cost plus 15%				
Urban Gutter Crossing Construction (up to 5m long)	Per Application	Y	Market	Construction Cost plus 40%				
				Last year fee Construction Cost plus 15%				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Private Works								
Emulsion		N	Full Cost				Cost + 45%	
Undertake works associated with State and Federal Government Authorities only on public infrastructure	Per Application	Y	Market				Construction Cost plus 40%	
							Last year fee Construction Cost plus 15%	
Road Opening Permit								
Permit and Inspection Fee	Per Application	N	Market				Costs plus 15%	
Road Closure								
Application consideration for road closure of a Council Road	Per Application	N	Full Cost	$2,428.23	$2,530.22	$0.00	$2,530.22	4.20%
Cover the review of application, road status/title review preparation of report to Council as appropriate. No refund is available if application is unsuccessful								
Formal process of an application for road closure of a Council road once approved by Council	Per Application	N	Full Cost	$9,501.75	$9,900.82	$0.00	$9,900.82	4.20%
Prices does not include the initial consideration and approval process by Council (see separate charge).								
Charge includes public notification, review of submissions, Council resolution (if objections received), statutory notifications, survey plans, registration of plans with LRS etc. No refund available is application unsuccessful.								
Road Leases								
0.5 ha or less	Per annum	Y	Full Cost	$240.88	$228.18	$22.82	$251.00	4.20%
Greater than 0.5 ha	Per annum	Y	Full Cost		$228.18 plus $65 per ha (pro rata) plus GST		Min. Fee excl. GST: $228.18	
							Last year fee $235 plus $62 per ha (pro rata)	
							Min. Fee excl. GST: $214.00	

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Road Restoration Fee								
Paved (bitumen or concrete)	Per Application	N	Market				Construction Cost plus 40% Min. Fee excl. GST: $550.00	
							Last year fee Construction Cost plus 15% Min. Fee excl. GST: $550.00	
Unpaved (gravel, earth, grass)	Per Application	N	Market				Construction Cost plus 40% Min. Fee excl. GST: $330.00	
							Last year fee Construction Cost plus 15% Min. Fee excl. GST: $330.00	
Road Works Permit								
Application to undertake works within the road reserve – Local Roads (excluding road openings) (not applicable to public utility providers)	Per Application	N	Full Cost	$233.70	$244.00	$0.00	$244.00	4.41%
Application to undertake works within the road reserve – Regional and Classified Roads (excluding road openings) (not applicable to public utility providers)	Per Application	N	Full Cost	$295.71	$308.13	$0.00	$308.13	4.20%
Stormwater Improvement Charge								
Yass – occupied residential and business land	Each	N	Legislative				Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2021-0460#sec.125AA	
Traffic Count								
Undertake traffic count/classifying and provide data (requests from consultants to undertake specific traffic counts)	Per Application	Y	Market				Costs plus 40%	
							Last year fee Costs plus 15%	

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Road Directional Sign Costs

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Full Cost	Per application	Y	Market				Cost plus 40%	
							Last year fee Cost plus 15%	

Name	Per	GST	Policy Code	Year 25/26	Year 26/27			Increase
				Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)	%
Environmental Services								
Animal Control								
Companion Animals Act								
Desexed Dog (lifetime fee) (by relevant age)	Per Dog	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Dog – non desexed (or desexed after 6 months)	Per Dog	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Dog desexed sold by Council pound/shelter	Per Dog	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Desexed Dog (by relevant age eligible pensioner)	Per Dog	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Dog not desexed (recognised breeder)	Per Dog	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Dog - Not Desexed (not recommended by vet)	Per Dog	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Animal with written notification from a vet that it should not be desexed.								

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Companion Animals Act [continued]

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Dog - Not Desexed (not recommended by vet - pensioner)	Per Dog	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Animal owned by an eligible pensioner with written notification from a vet that it should not be desexed.								
Assistance Animal	Each	N		Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Dog – Working	Each	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Cat	Per Cat	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Cat – desexed sold by Council pound/shelter	Per Cat	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Cat – non desexed (from 12 weeks)	Per Cat	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Cat - (recognised breeder)	Per Cat	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Companion Animals Act [continued]								
Cat – eligible pensioner	Per Cat	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Cat not desexed (not recommended - pension)	Per Cat	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Animal owned by an eligible pensioner with written notification from a vet that it should not be desexed.								
Registration Late Fee	Each	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Late fee if registration not paid 28 days after the date which the animal is required to be registered								
Additional Fee	Each	N		Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Dogs of a restricted breed or declared to be dangerous	Annually	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#pt.3 https://www.petregistry.olg.nsw.gov.au/registration-and-permit-fees/pet-registration-fees				
Seizure and Maintenance of Companion Animals								
Veterinary Treatment	Cost + 20%	N						Cost + 20%
Vet costs for impounded animal								
Maintenance Fee for Companion Animal on first day	Each	N	Market	$95.12	$99.12	$0.00	$99.12	4.21%
Maintenance Fee for Companion Animal on second day	Each	N	Market	$84.26	$87.80	$0.00	$87.80	4.20%
Maintenance Fee for Companion Animal everyday thereafter	Each	N	Market	$27.47	$28.62	$0.00	$28.62	4.19%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Other Pound Charges								
Pound Release Fee - First Offence - Companion Animal	Per Animal	N		$75.00	$78.15	$0.00	$78.15	4.20%
Release fee for companion animal first offence Companion animla must be registered prior to release								
Pound Release Fee - Second Offence - Companion Animal	Per animal	N		$150.00	$156.30	$0.00	$156.30	4.20%
Release fee for companion animal 2nd offence within 12 month peroid Companion animla must be registered prior to release								
Pound Release Fee - Three or more offences - Companion Animal	Per animal	N		$225.00	$234.45	$0.00	$234.45	4.20%
Release fee for companion animal , 3rd plus offence within 12 month peroid Companion animla must be registered prior to release								
Microchip Fee	Each	Y	Market	$69.60	$66.00	$6.60	$72.60	4.31%
Surrender of Companion Animal	Each	N		$215.50	$225.00	$0.00	$225.00	4.41%
Surrender and Euthanasia of Dangerous or Aggressive Dog Involved in Attack	Fee plus Veterinary Costs	N		$300.00	$312.60	$0.00	$312.60	4.20%
Veterinary euthanasia costs are in addition to fee.								
Compliance Certificate – Dangerous/Restricted Dog Enclosure	Each	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2018-0441#sec.36				
Dangerous Dog Collar	Each	Y	Full Cost					Cost plus 20%
Dangerous/Restricted Dog Sign	Each	N						Cost + 20%
Animal Trap Hire - 14 Days	Each	N		$70.00	$70.00	$0.00	$70.00	0.00%
$20 hire fee plus refundable deposit $50 14 day hire of Indian Myna and Cat Trap								
Ranger Services								
Compliance/Ranger Inspection/Attendance Fee per Hour	Per hour	N	Full Cost	$188.50	$196.42	$0.00	$196.42	4.20%
Fee charged per hour for inspections required for alleged unlawful activity.								
Call Out Fee - After Hours	Each	N	Market	$425.00	$443.00	$0.00	$443.00	4.24%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Stock Impounding								
Contractor Stock Impoundment Fee	Cost + 20%	N						Cost + 20%
Stock impounding collection fee, impound yard costs, sustenance, and maintenance fee by external contractor.								
Impounded Stock - Collection Fees	Per head	N	Full Cost					Cost plus 20%
Impounded Stock - Release Fee	Pear Head	N		$100.00	$104.20	$0.00	$104.20	4.20%
Destroy or Dispose Injured or Diseased Stock	Cost + 20%	N						Cost + 20%
Sustenance Charges								
Sustenance - Horses and Cattle	Per head/per day	N	Full Cost	$79.39	$82.72	$0.00	$82.72	4.19%
Sustenance - Sheep, pigs and goats	Per head/per day	N	Full Cost	$13.74	$14.32	$0.00	$14.32	4.22%
Community Regulation								
Authorised Officer Inspection or Re Inspection	Each	N		$188.50	$196.42	$0.00	$196.42	4.20%
Proffessional Services charge - Inspections Monitoring actions required for any Notice or Order - per inspection								
After Hours Authorised Officer Fee	Each	N		$425.00	$442.85	$0.00	$442.85	4.20%
After hours fee for authorised officer								
Authorised Officer Administration Charge	Each	N	Partial Cost	$100.00	$104.20	$0.00	$104.20	4.20%
Fee to be charged to cover administration costs of Environmental Services authorised officer inspections/enquiries/complaints etc								
Laboratory Testing and Analysis		N	Full Cost					Cost plus 20%
Clean Up / Prevention / Noise Control Notices - POEO		N	Legislative	Council charges the legislative fee fore this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2022-0449#ch.9-pt.6				
Impounded Articles								
Release Fee - Unattended Property Class 1 (Personal Items)	Each	N		$85.00	$88.57	$0.00	$88.57	4.20%
Small or medium unattended property Public Spaces (Unattended Property) Act 2021								

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Impounded Articles [continued]								
Release Fee - Unattended Property Class 2 (Shopping Trolley/ Kayak/Share Bikes)	Each	N		$110.00	$114.62	$0.00	$114.62	4.20%
Medium and Large unattended property Public Spaces (Unattended Property) Act 2021								
Release Fee - Unattended Property Class 3 (Vehicle)	Each	N	Full Cost	$395.65	$412.27	$0.00	$412.27	4.20%
Storage Fee - Unattended Articles Class 3 (Vehicle)	Per day	N	Full Cost	$39.77	$41.44	$0.00	$41.44	4.20%
Unattended Property Class 3 - Vehicle								
Towing/Recovery Fee - Unattended Articles Class 3 (Vehicle)	Each	N	Full Cost					Cost + 20%
Towing/Recovery Costs plus 20% Public Spaces (Unattended Property) Act 2021 Cost + 20%								
Unattended Article Disposal Fee	Each	N						Cost + 20%
Small Medium or Large unattended property disposal fee Public Spaces (Unattended Property) Act 2021								
Food Act and Regulation								
Food Business Registration Fee	Each	N	Market	$51.25	$53.40	$0.00	$53.40	4.20%
Charities are exempt								
Food Business Annual Administration Charge - 5 FTE or less		N	Legislative	$287.00	$300.50	$0.00	$300.50	4.70%
Food Business Annual Administration Charge - 6-50 FTE		N	Legislative	$471.50	$493.19	$0.00	$493.19	4.60%
Food Business Annual Administration Charge - > 50 FTE		N	Legislative	$1,578.50	$1,652.69	$0.00	$1,652.69	4.70%
Food Business Annual Administration Charge - Mobile Vendor		N	Legislative	$288.40	$300.50	$0.00	$300.50	4.20%
Improvement Notice (under Food Act 2003)	Each	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2015-0622#sec.9				
Inspection Fee								
Small Premises (1-5 FTE food handlers)	Per inspection	N	Full Cost	$167.08	$174.10	$0.00	$174.10	4.20%
Medium Premises (6-50 FTE food handlers)	Per inspection	N	Full Cost	$261.38	$272.36	$0.00	$272.36	4.20%
Large Premises (50+ FTE food handlers)	Per inspection	N	Full Cost	$338.25	$352.46	$0.00	$352.46	4.20%
Mobile Food Vendor (Inspection)	Per inspection	N	Full Cost	$95.12	$99.12	$0.00	$99.12	4.21%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Inspection Fee [continued]								
Food Business Re-Inspection	Per inspection	N	Zero	$92.80	$96.70	$0.00	$96.70	4.20%
Pre-purchase Inspection/Advice	Per inspection	N	Full Cost	$168.00	$175.50	$0.00	$175.50	4.46%
Pre Occupation Inspection (Development Application)	Per inspection	N	Full Cost	$168.00	$175.50	$0.00	$175.50	4.46%
Temporary Food Stalls (community events)	Per inspection	N	Full Cost	$53.30	$55.54	$0.00	$55.54	4.20%
Local Government Act & Regulations								
Caravan Park / Campground approval to operate								
Authorised Officer Inspection - Caravan Park/Campground/ Primitive Campground	180.25	N		$188.50	$196.42	$0.00	$196.42	4.20%
Authorised Officer Re-Inspection - Caravan Park/Campground/ Primitive Campground	95.58	N		$92.80	$96.70	$0.00	$96.70	4.20%
On-Site Sewage Management System								
Inspection fee	Per inspection	N	Full Cost	$188.50	$196.50	$0.00	$196.50	4.24%
Avoid Contact - AWTS green sign	Each	N						Cost + 20%
Public Health Act and Regulation								
Mortuary								
Mortuary - Inspection	Per inspection	N	Full Cost	$362.85	$378.09	$0.00	$378.09	4.20%
Skin Penetration Premises								
Skin Penetration - Notification fee	Per notification	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2022-0502#sch.5				
Skin Penetration - Inspection	Per inspection	N	Full Cost	$167.08	$174.10	$0.00	$174.10	4.20%
Public Swimming Pool								
Public Swimming - Pool Inspection	Per inspection	Y	Full Cost	$191.50	$181.82	$18.18	$200.00	4.44%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Public Swimming Pool [continued]								
Public Swimming Pool - Notification Fee	Per notification	Y	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/sl-2022-0502#sch.5				
Public Swimming Pool - Re-inspection Fee	Per inspection	Y	Full Cost	$110.50	$105.00	$10.50	$115.50	4.52%
Protection of Environment Operations Act								
Underground Petroleum Storage Systems								
UPSS - Notification of Site	Per premises	N		$200.00	$208.40	$0.00	$208.40	4.20%
New and exisiting								
UPSS - Inspection	Per inspection	N	Full Cost	$296.23	$308.67	$0.00	$308.67	4.20%
Biosecurity Act								
Biosecurity (Weeds) - Inspection	Per inspection	N		$188.50	$225.00	$0.00	$225.00	19.36%
Fee to be charged only when access is restricted or locked after Notice of Entry given.								
Biosecurity (Weeds) - Compliance Re-Inspection	Per inspection	N		$245.65	$255.97	$0.00	$255.97	4.20%
Biosecurity Weeds non-compliance with terms or direction or undertaking under Biosecurity Act 2015								
Biosecurity (Weeds) - Pre Occupation Inspection	Per inspection	N		$350.00	$364.70	$0.00	$364.70	4.20%
Request for Pre-purchase written application and current owner consent Pre-purchase written application and current owner consent								
Weed Certificate	Per certificate	N	Full Cost	$250.00	$260.50	$0.00	$260.50	4.20%
Subdivision Inspections	Per inspection/ per lot	N	Full Cost	$187.06	$225.00	$0.00	$225.00	20.28%

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Library & Tourism

Library

General Library Fees

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Temporary borrower	Each	N	Partial Cost		$20.00 for 3 month temparary membership - non refundable			
Replacement library card	Each	N	Full Cost	$4.61	$4.80	$0.00	$4.80	4.12%
Inter Library Loans Min Charge (not refundable admin Charge) – Reciprocal Library	Each	Y	Full Cost	$7.70	$7.36	$0.74	$8.10	5.19%
Inter Library Loans Min Charge (not refundable admin Charge) – Non-reciprocal Library	Each	Y	Full Cost	$37.60	$35.64	$3.56	$39.20	4.26%
Library Bags	Each	Y	Full Cost	$2.36	$2.27	$0.23	$2.50	5.93%

Overdue/Lost/Damaged Books

Overdue Books	Per week	N	Partial Cost		No fee. Borrowing rights removed until book returned.			
Lost/Damaged Books	Per item	N	Full Cost		Replacement cost as listed on catalogue record of item + $6 admin fee			

Programs and Activities

Programs and Activities – Mini Music, Lego Club etc.	Per attendee	Y	Market				Nominal fee to be approved by Director	
Book Club Membership	Per club	Y	Market	$112.75	$106.81	$10.68	$117.49	4.20%

Scanning

Scan to email (Self Serve)	Per scan	N	Market	$1.13	$1.18	$0.00	$1.18	4.42%

Community Space Hire

Group Study Room (4 PAX) - Non-profit organisations and community groups Per Hour	Per Hour	N	Full Cost	$10.00	$10.60	$0.00	$10.60	6.00%
Maker Space (12 PAX) - Commercial Per Hour		N		$50.00	$52.10	$0.00	$52.10	4.20%
Maker Space (12 PAX) - Non-profit organisations and community groups Per Hour		N	Full Cost	$30.00	$31.26	$0.00	$31.26	4.20%
Non-Corporate Community Groups		N		$0.00	$0.00	$0.00	$0.00	0.00%
Programme Room (35 PAX) - Commercial Per Hour		N	Full Cost	$80.00	$83.36	$0.00	$83.36	4.20%

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Community Space Hire [continued]								
Programme Room (35 PAX) - Non-profit organisations and community groups Per Hour		N	Full Cost	$40.00	$41.68	$0.00	$41.68	4.20%
Study Lab (10 PAX) - Commercial Per Hour	Per Hour	N	Full Cost	$50.00	$52.10	$0.00	$52.10	4.20%
Study Lab (10 PAX) - Non-profit organisations and community groups Per Hour		N	Full Cost	$25.00	$31.26	$0.00	$31.26	25.04%
Tourism								
Tourism Guide Advertising (based on A4 guide full colour)								
1/12 page	Each	Y	Full Cost	$282.90	$267.98	$26.80	$294.78	4.20%
1/6 page	Each	Y	Full Cost	$533.00	$505.00	$50.50	$555.50	4.22%
1/3 page	Each	Y	Full Cost	$794.38	$752.49	$75.25	$827.74	4.20%
1/2 page	Each	Y	Full Cost	$1,055.75	$1,000.08	$100.01	$1,100.09	4.20%
2/3 page	Each	Y	Full Cost	$1,322.25	$1,252.54	$125.25	$1,377.79	4.20%
Full page	Each	Y	Full Cost	$1,583.63	$1,500.13	$150.01	$1,650.14	4.20%
Supply of Regional Maps	Each	N	Market	$80.00	$83.36	$0.00	$83.36	4.20%
*Z-Card Partnership		Y	Market	$292.12	$276.72	$27.67	$304.40	4.20%
Non-Corporate Community Groups		Y	Partial Cost	$0.00	$0.00	$0.00	$0.00	0.00%
Additional Marketing Opportunities								
Ticketing Charge to Purchaser	Per ticket	N		$2.00	$2.10	$0.00	$2.10	5.00%
Facebook Ad Boosted - Destination		N		$125.00	$130.25	$0.00	$130.25	4.20%
Industry Workshop Ticket	Each	N		$20.00	$21.00	$0.00	$21.00	5.00%
Social Media Assistance (2 hours)	per booking	N		$150.00	$156.30	$0.00	$156.30	4.20%
Visit Yass Valley - Website Slider		N		$100.00	$104.20	$0.00	$104.20	4.20%
Event Marketing Campaign								
Community Package		Y	Market	$60.80	$57.64	$5.76	$63.40	4.28%
Package A		Y	Market	$158.88	$150.50	$15.05	$165.55	4.20%
Package B		Y	Market	$317.75	$301.00	$30.10	$331.10	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Event Marketing Campaign [continued]								
Package C		Y	Market	$584.25	$553.64	$55.36	$609.00	4.24%
Yass Valley Stall Holders		Y	Partial Cost	$28.69	$27.19	$2.72	$29.90	4.22%
Non-Yass Valley Stall Holders		Y	Partial Cost	$38.96	$36.91	$3.69	$40.60	4.21%
Meeting Room Hire (Visitor Information Centre)								
Meeting room Hire (hr)	Per hour	Y	Full Cost	$29.72	$28.18	$2.82	$31.00	4.31%
Tea & Coffee - Meeting Room Hire (excess of 10 people)	Per hire	N		$35.00	$36.60	$0.00	$36.60	4.57%
Tea & Coffee - Meeting Room Hire (up to 10 people)	Per hire	N	Partial Cost	$15.00	$15.80	$0.00	$15.80	5.33%
Meeting Room Hire (half day = 3 hours)	Each	Y	Full Cost	$63.55	$60.36	$6.04	$66.40	4.48%
Meeting Room Hire (day = 6 hours)	Per day	Y	Full Cost	$102.50	$97.27	$9.73	$107.00	4.39%
Shop Yass Valley Program								
Shop Yass Valley Program		Y	Partial Cost	$25.63	$24.36	$2.44	$26.80	4.56%
Community Hire								
Bollards or Cones (per each, per 24 hours)		Y	Partial Cost	$5.84	$5.53	$0.55	$6.09	4.28%
Communication - Walkie Talkie	per unit, per day	Y		$0.00	$13.64	$1.36	$15.00	∞
Crago Mill Breezeway - Promotional Banners Installation (Per 7 Days)	7 Days	Y		$0.00	$72.73	$7.27	$80.00	∞
DVD for Inflatable Outdoor Screen (copyright licence)		Y	Partial Cost	$391.00	$370.45	$37.05	$407.50	4.22%
Generator - 20KVA including delivery and 1 fuel tank within YV LGA (per day)	per day	Y		$0.00	$410.91	$41.09	$452.00	∞
Inflatable Outdoor Screen Hire (per 24 hours)		Y	Partial Cost	$174.26	$165.45	$16.55	$182.00	4.44%
Marquee Hire (3x3m)	Per Day	Y	Partial Cost	$56.38	$53.45	$5.35	$58.80	4.29%
Marquee Hire (4x8m)	Per Day	Y	Partial Cost	$112.75	$106.82	$10.68	$117.50	4.21%
Memorial Hall - Non-for-Profit Authorised 'light up' activity	Per Day	N		$0.00	$40.00	$0.00	$40.00	∞
Memorial Hall - RSL Sub-Branch - Poppy Blanket Installation		N		$0.00	$280.00	$0.00	$280.00	∞
Security Tape (per event)		Y	Partial Cost	$23.37	$22.18	$2.22	$24.40	4.41%
VMS Road Signage Emergency and Community (per 7 days - if available)	Per 7 Days	N		$0.00	$0.00	$0.00	$0.00	0.00%

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Community Hire [continued]

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
VMS Road Signage Event Hire (per 7 days - if available)	Per 7 Days	Y		$0.00	$272.73	$27.27	$300.00	∞

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Recreation & Facilities								
Caravan Park								
Deposit for Booking								
Caravan Park Accommodation Booking Deposit	Per booking	Y	Market	The booking deposit is the highest value for one night accommodation or 10% of the total accommodation costs. Balance of the accommodation costs for the booking / duration of stay MUST be paid upon check in. Please also refer to our Refund Policies before placing your booking.				
Key Bond								
Key deposit	Per booking	Y	Security Deposit	$50.00	$47.45	$4.75	$52.20	4.40%
Key replacement - keys not returned/lost	Per key	N	Full Cost				Full cost recovery + 20%	
Cleaning Fees								
Any evidence of pets inside cabins will incur an additional cleaning fee	Per cabin	Y	Partial Cost	$150.00	$142.09	$14.21	$156.30	4.20%
Cleaning fee for evidence of smoking inside cabins	Per cabin	Y	Partial Cost	$200.00	$189.46	$18.95	$208.40	4.20%
Long Term Stay								
Stay over 27 days		N	Full Cost	For guests who stay over 27 nights, a reduction in standard accommodation fee will apply from 28th day of the stay as a result of reduction in GST rate from 10% to 5.5% Maximum Park stay is 3 months.				
Accommodation								
Permanent Caravan Site								
Max 2 people	Per week	Y	Market	$200.00	$189.55	$18.95	$208.50	4.25%
Each additional person	Per week	Y	Market	$40.00	$38.00	$3.80	$41.80	4.50%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Powered Site								
Max 2 people - per night	Per night	Y	Market	$43.00	$40.91	$4.09	$45.00	4.65%
Max 2 people - per week	Per week	Y	Market	$252.00	$239.09	$23.91	$263.00	4.37%
Pensioner rate, per night, max 2 people (calculated per night, 7th night free)	Per night	Y	Market	$38.00	$36.00	$3.60	$39.60	4.21%
Pensioner rate, per week, max 2 people (calculated per night, 7th night free)	Per week	Y	Market	$228.00	$216.36	$21.64	$238.00	4.39%
Each additional adult (16 years and over)	Per night	Y	Market	$16.00	$15.27	$1.53	$16.80	5.00%
Under 16 years	Per person/per night	Y	Market	$10.00	$9.64	$0.96	$10.60	6.00%
Electricity surcharge – applied after 8 continuous days stay	Per day	Y	Market	$9.00	$8.55	$0.85	$9.40	4.44%
Unpowered Site for Caravans								
Max 2 people	Per night	Y	Market	$38.00	$36.00	$3.60	$39.60	4.21%
Weekly rate max 2 people (calculated per night, 7th night free)	Per night	Y	Market	$32.00	$30.36	$3.04	$33.40	4.38%
Each additional adult (16 years and over)	Per person/per night	Y	Market	$16.00	$15.27	$1.53	$16.80	5.00%
Under 16 years	Per person/per night	Y	Market	$10.00	$9.64	$0.96	$10.60	6.00%
Worker Cabin (ensuite)								
Max 2 people (inc linen)	Per night weekly	Y	Market	$90.00	$85.27	$8.53	$93.80	4.22%
Weekly rate max 2 people (inc linen & 1 service per/week)	Weekly	Y	Market	$490.00	$464.55	$46.45	$511.00	4.29%
Worker Cabin (no ensuite)								
2 people (inc linen) (cap 4 people)	Per night	Y	Market	$80.00	$75.82	$7.58	$83.40	4.25%
Weekly rate 2 people (inc linen & 1 service per/week)	Weekly	Y	Market	$390.00	$369.55	$36.95	$406.50	4.23%
Each additional person (includes linen and 1 clean p/week) (cap 4 people)	Per night	Y	Market	$25.00	$23.82	$2.38	$26.20	4.80%
Ensuite Cabins – Tourist Cabin								
2 people (inc linen) (cap 4 people)	Per night	Y	Market	$130.00	$123.18	$12.32	$135.50	4.23%
Each additional adult (16 years and over)	Per night	Y	Market	$20.00	$19.09	$1.91	$21.00	5.00%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Ensuite Cabins – Tourist Cabin [continued]								
Under 16 years	Per night	Y	Market	$10.00	$9.64	$0.96	$10.60	6.00%
2 people (inc linen) (7 nights)	Weekly	Y	Market	$780.00	$739.09	$73.91	$813.00	4.23%
Washing Machines/Dryers/Linen								
Washing Machines	Per load	Y	Market	$6.00	$5.73	$0.57	$6.30	5.00%
Dryer Hire	Per cycle	Y	Market	$6.00	$5.73	$0.57	$6.30	5.00%
Linen Hire	Per person/per night	Y	Market	$25.00	$23.82	$2.38	$26.20	4.80%
Shower (non guests)	Per person	Y	Market	$5.01	$4.82	$0.48	$5.30	5.79%

Cancellation Policy and Fees

* Refund may be granted on a case by case basis by Council Management and may take up to 14 days to process.

3 Days prior to check in	Per cancellation	Y		Payment may be transferred to a future booking within 12 months from the original date of booking or a refund offered of 50% of the original deposit paid				
Failure to check in	Per booking	Y		Non-arrivals will forfeit all monies paid * Under some special circumstance, refund may be granted on a case by case basis by Council Management and may take up to 14 days to process.				
No refunds for early checkout	Per booking	Y		* Under some special circumstances, refund may be granted on a case by case basis by Council Management and may take up to 14 days to process.				
Cancellation Administration Fee	Per cancellation	Y		$40.00	$38.00	$3.80	$41.80	4.50%

Breach of Yass Caravan Park, Cabin Rules and Regulations

Breach of Cabins Rules and Regulation	Per Breach	Y	Full Cost	Additional charges will be applied to your booking at a full cost recovery basis, plus a $41.80 administrative charge for any breach of the Cabin rules and regulations.				
				Last year fee Additional charges will be applied to your booking at a full cost recovery basis, plus a $40 administrative charge for any breach of the Cabin rules and regulations.				

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Community Facilities and Halls								
Facilities/Hall Hire (subject to waiver)								
Bond (all facilities/halls)	Per booking	N	Partial Cost	$565.29	$589.03	$0.00	$589.03	4.20%
Includes key & cleaning deposit and garbage collection deposit								
Old Library								
Per Hour		Y	Market	$17.40	$16.48	$1.65	$18.13	4.20%
Per Day		Y		$79.00	$74.84	$7.48	$82.32	4.20%
Yass Community Centre								
Non-profit organisations and community groups	Per hour	Y	Partial Cost	$17.22	$16.31	$1.63	$17.94	4.18%
Non-profit organisations and community groups	Per day	Y	Partial Cost	$78.52	$74.38	$7.44	$81.82	4.20%
Yass Soldiers Memorial Hall – Hire Fees								
Entire Hall	Per day	Y	Partial Cost	$225.50	$213.61	$21.36	$234.97	4.20%
Yass Music Club – set up and pack up chairs (additional to hire fee)	Per event	Y	Partial Cost	$506.87	$480.14	$48.01	$528.16	4.20%
Schools exempt (for all locally organised events)	Per event	Y	Zero					Free
Kitchen Annex and meeting room								
Per hour	Per hour	Y	Partial Cost	$24.60	$23.31	$2.33	$25.64	4.23%
Per day	Per day	Y	Partial Cost	$119.92	$113.60	$11.36	$124.96	4.20%
Upstairs Meeting Room								
Per hour	Per hour	Y	Partial Cost	$25.01	$23.70	$2.37	$26.06	4.20%
Per day	Per day	Y	Partial Cost	$125.05	$118.45	$11.85	$130.30	4.20%
Sutton Hall								
Venue Hire – min 1 hour	Hourly	Y	Partial Cost	$16.19	$15.34	$1.53	$16.87	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Sutton Hall [continued]								
Per day	Per day	Y	Partial Cost	$151.71	$143.70	$14.37	$158.07	4.19%
Sutton Amenities Facility								
Venue Hire	Daily	Y	Partial Cost	$44.69	$42.34	$4.23	$46.57	4.21%
Venue Hire – schools exempt for all locally organised events	Daily	Y	Partial Cost					Free
Wee Jasper Hall								
Venue Hire	Per day	Y	Zero		Under control of Wee Jasper Community Association			
Murrumbateman Recreation Reserve Grounds								
Main Hall including kitchen								
Per hour (min of 1 hour)	Per hour	Y	Partial Cost	$21.32	$20.19	$2.02	$22.21	4.17%
Per day	Per day	Y	Partial Cost	$106.61	$100.98	$10.10	$111.08	4.19%
Meeting Room								
Per hour (min of 1 hour)	Per hour	Y	Partial Cost	$15.16	$14.37	$1.44	$15.81	4.29%
Per day	Per day	Y	Partial Cost	$73.39	$69.52	$6.95	$76.47	4.20%
Whole Hall								
Per hour (min of 1 hour or part thereof)	Per hour	Y	Partial Cost	$31.98	$30.29	$3.03	$33.32	4.19%
Per day	Per day	Y	Partial Cost	$159.38	$150.98	$15.10	$166.07	4.20%
All Facilities								
Murrumbateman Markets (up to 26 uses of the village green and pavilion)	Per year	Y	Full Cost	$1,950.00	$1,847.27	$184.73	$2,032.00	4.21%
Murrumbateman Field Days (up to 20 days)	Per event	Y	Partial Cost	$3,701.28	$3,506.36	$350.64	$3,857.00	4.21%
Not for Profit Community Group	Per day	Y	Partial Cost	$435.00	$412.27	$41.23	$453.50	4.25%
Commercial or Private Use	Per day	Y	Full Cost	$1,500.00	$1,420.91	$142.09	$1,563.00	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
All Facilities [continued]								
Electricity - per event - special and major events	Per event	Y	Partial Cost	$87.00	$82.41	$8.24	$90.65	4.20%
Damage to facilities/grounds	Per occurrence	N	Full Cost				Full cost recovery + 10%	
Access to sports amenities building	Per day	Y	Partial Cost	$100.00	$94.73	$9.47	$104.20	4.20%
Facility key replacement - keys not returned/lost	Per key	N	Market				Full cost recovery + 20%	
Five Bay Storage Units								
1st Murrumbateman Scout Group	Per year	Y	Partial Cost	$110.00	$104.20	$10.42	$114.62	4.20%
Murrumabeman Little Athletics	Per year	Y	Partial Cost	$110.00	$104.20	$10.42	$114.62	4.20%
Murrumbateman AFL Club	Per year	Y	Partial Cost	$110.00	$104.20	$10.42	$114.62	4.20%
Murrumbateman Cricket Club	Per year	Y	Partial Cost	$110.00	$104.20	$10.42	$114.62	4.20%
Murrumbateman Lions Club	Per year	Y	Partial Cost	$110.00	$104.20	$10.42	$114.62	4.20%
Sports Storage Shed Hire Fee (per annum)		Y	Partial Cost	$110.00	$104.20	$10.42	$114.62	4.20%
Village Green Area								
Village Green - Openspace, pavillion & stage - Commercial Events	Per Event	Y	Full Cost	$0.00	$331.55	$33.16	$364.71	∞
Village Green - Openspace, pavillion & stage - Community Events		Y	Full Cost	$0.00	$71.84	$7.18	$79.02	∞
Murrumbateman Equestrian Grounds								
Sand Arena/Cross Country/Adjoining paddock areas								
Murrumbateman Adult Riders	Per year	Y	Partial Cost	$842.04	$995.14	$99.51	$1,094.65	30.00%
Murrumbateman Pony Club	Per year	Y	Partial Cost	$959.40	$1,133.83	$113.38	$1,247.22	30.00%
Damage to facilities/grounds	Per occurrence	N	Full Cost				Full cost recovery + 10%	
Equestrian Area northern paddock includes 3 sand arenas								
Ring 1 – 150 x 90								
Hourly (unavailable)	Per hour	Y	Partial Cost					Unavailable
Morning (up until 12pm)	Per Session	Y	Partial Cost	$280.00	$265.45	$26.55	$292.00	4.29%
Afternoon (after 12pm)	Per Session	Y	Partial Cost	$280.00	$265.45	$26.55	$292.00	4.29%

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Name	Per	GST	Policy Code	Year 25/26	Year 26/27			Increase
				Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)	%
Ring 2 – 100 x 75								
Hourly – weekends on approval only	Per hour	Y	Partial Cost	$34.00	$32.36	$3.24	$35.60	4.71%
Morning up until 12pm	Per Session	Y	Partial Cost	$210.00	$199.09	$19.91	$219.00	4.29%
Afternoon after 12pm	Per Session	Y	Partial Cost	$210.00	$199.09	$19.91	$219.00	4.29%
Ring 3 – 80 x 40								
Hourly – weekends on approval only	Per hour	Y	Partial Cost	$20.00	$19.09	$1.91	$21.00	5.00%
Morning up until 12pm	Per session	Y	Partial Cost	$70.00	$66.36	$6.64	$73.00	4.29%
Afternoon after 12pm	Per session	Y	Partial Cost	$70.00	$66.36	$6.64	$73.00	4.29%
Equestrian Area Southern Side (Sand Arena/Cross Country/Adjoining paddocks)								
Southern Sand Arena - Hire fee per hour	Per hour	Y	Partial Cost	$20.00	$19.09	$1.91	$21.00	5.00%
Southern Sand Arena - Hire fee - Daily	Daily	Y	Partial Cost	$70.00	$66.36	$6.64	$73.00	4.29%
Event hire per paddock section 2 (see map)	Per day/per section	Y	Partial Cost	$150.00	$142.27	$14.23	$156.50	4.33%
Event hire per paddock Section 3 (see map)	Per day/per section	Y	Partial Cost	$150.00	$142.27	$14.23	$156.50	4.33%
Event clean-up maintenance fee if arenas/grounds not left in acceptable state – min 1 hour	Hourly	Y	Partial Cost	$150.00	$142.27	$14.23	$156.50	4.33%
Open Space – Parks								
Hire of open space for community events	Per day	Y	Partial Cost	$75.85	$71.85	$7.18	$79.03	4.19%
Hire of open space for commercial events	Per day	Y	Partial Cost	$350.00	$331.54	$33.15	$364.70	4.20%
Casual power usage (per site)	Per site/Per 4 hours	Y	Partial Cost	$11.48	$10.88	$1.09	$11.97	4.27%
Power - access and any usage with 24 hour period	Per 24hr	Y	Partial Cost	$58.22	$55.15	$5.52	$60.67	4.21%
Damage to parks, gardens and open spaces	Per occurrence	N	Full Cost				Full cost recovery + 10%	
Damage to amenities including equipment	Per occurrence	N	Full Cost				Full cost recovery + 10%	
Cost recovery for specific works provided to Community Groups on Council parks and sportsgrounds at request of Community Group	Per works provided	N	Full Cost				Full cost recovery + 10%	
Supply and installation of memorial seating and plaque	Per application	N	Full Cost				Full cost recovery + 10%	

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Name	Per	GST	Policy Code	Year 25/26	Year 26/27			Increase
				Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)	%
Sporting Fields and Ovals								
Rates Sporting Organisations/Casual Users								
Facility key replacement - keys not returned/lost	Per key	Y	Market					Cost + 20% (Up to $1,500)
Line Marking - Sports Athletics Carnival		Y	Partial Cost	$0.00	$1,681.82	$168.18	$1,850.00	∞
Sportsground Booking Fee – Casual Users (Local Schools exempt)	Per event	Y	Full Cost	$175.27	$227.27	$22.73	$250.00	42.64%
Casual power usage (per site)	Per site/per 4 hours	Y	Full Cost	$11.60	$10.89	$1.09	$11.97	3.19%
Line marking - per field	One off	Y	Partial Cost	$350.00	$500.00	$50.00	$550.00	57.14%
Line marking - Paint supply	Per tin	Y	Partial Cost	$100.00	$94.73	$9.47	$104.20	4.20%
Sporting Organisations								
Yass United Rugby League Club	Per year	Y	Partial Cost	$2,158.66	$2,551.13	$255.11	$2,806.25	30.00%
Yass AFL Club	Per year	Y	Partial Cost	$2,689.59	$3,178.62	$317.86	$3,496.48	30.00%
Murrumbateman AFL Club	Per year	Y	Partial Cost	$2,689.59	$3,178.62	$317.86	$3,496.48	30.00%
Yass Rams Senior Rugby Union Club	Per year	Y	Partial Cost	$3,122.15	$1,844.91	$184.49	$2,029.40	-35.00%
Yass Rams Junior Rugby Union Club	Per Year	Y	Partial Cost	$0.00	$1,844.91	$184.49	$2,029.40	∞
Yass District Cricket Association	Per year	Y	Partial Cost	$2,925.36	$3,457.23	$345.72	$3,802.96	30.00%
Yass Netball Association	Per year	Y	Partial Cost	$1,467.80	$1,734.68	$173.47	$1,908.15	30.00%
Yass Touch Association	Per year	Y	Partial Cost	$4,501.80	$5,320.32	$532.03	$5,852.35	30.00%
Yass Minor Rugby League Club	Per year	Y	Partial Cost	$2,538.93	$3,000.56	$300.06	$3,300.61	30.00%
Binalong RLFC	Per year	Y	Partial Cost	$661.12	$781.33	$78.13	$859.46	30.00%
Murrumbateman Little Athletics	Per year	Y	Partial Cost	$896.87	$1,059.94	$105.99	$1,165.94	30.00%
Yass Football Club	Per year	Y	Partial Cost	$4,362.40	$5,155.57	$515.56	$5,671.12	30.00%
Training/game lights per field per hour (in addition to hire fee)	Per hour	Y	Partial Cost	$11.48	$10.88	$1.09	$11.97	4.27%
Use of sportsground/park without approval/licence, closed or in wet weather, breach of Terms and Conditions of Use - 1st offence (plus full cost recovery of damage following ground assessment)	1st Occurrence (plus full cost recovery of damage following ground assessment)	Y	Full Cost	$350.00	$454.55	$45.45	$500.00	42.86%

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Sporting Organisations [continued]

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Use of sportsground/park without approval/licence, closed or in wet weather, breach of Terms and Conditions of Use - 2nd offence (plus full cost recovery of damage following ground assessment)	2nd Occurrence (plus full cost recovery of damage following ground assessment)	Y	Full Cost	$650.00	$909.09	$90.91	$1,000.00	53.85%
Use of sportsground/park without approval/licence, closed or in wet weather, breach of Terms and Conditions of Use - 3rd offence (plus full cost recovery of damage following ground assessment)	3rd or following occurrences (plus full cost recovery of damage following ground assessment)	Y	Full Cost	$1,200.00	$1,363.64	$136.36	$1,500.00	25.00%
Damage to facilities/grounds	Per occurrence	N	Full Cost				Full cost recovery + 10%	
Penalty fee for unapproved works - works on grounds or buildings without an authorised permit to carry out works. All Council recreational venues and open spaces.	Per occurrence	Y	Market	$1,155.00	$1,094.55	$109.45	$1,204.00	4.24%

Sutton Tennis Court

Sutton Tennis Court (per court)	Per hour	Y	Partial Cost	$14.96	$14.17	$1.42	$15.59	4.21%

Pickleball Courts

Pickleball Court Hire (per court, per hour)	Per Hour	Y	Partial Cost	$0.00	$14.17	$1.42	$15.59	∞

Swimming Pools

Yass Pool

Entrance Fees – Yass

Adults	Each	Y	Partial Cost	$6.50	$6.18	$0.62	$6.80	4.62%
Children	Each	Y	Partial Cost	$4.80	$4.55	$0.45	$5.00	4.17%
Aged Pensioners	Each	Y	Partial Cost	$4.80	$4.55	$0.45	$5.00	4.17%
Pre School children and onlookers admission	Each	Y	Partial Cost	$1.30	$1.27	$0.13	$1.40	7.69%
School groups per student/Local schools Carnival only entry	Each	Y	Partial Cost	$2.50	$2.36	$0.24	$2.60	4.00%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Entrance Fees – Yass [continued]								
Regional Carnivals per student (school & competitive entry)	Each	Y	Partial Cost	$4.70	$4.45	$0.45	$4.90	4.26%
Disabled Pension Card holder & carer	Each	Y	Partial Cost					Partial Costs
Season Tickets – Yass								
Family	Per season	Y	Partial Cost	$248.50	$235.45	$23.55	$259.00	4.23%
Adults	Per season	Y	Partial Cost	$165.00	$156.36	$15.64	$172.00	4.24%
Children	Per season	Y	Partial Cost	$129.50	$122.73	$12.27	$135.00	4.25%
Aged Pensioners	Per season	Y	Partial Cost	$129.50	$122.73	$12.27	$135.00	4.25%
Pensioner Family	Per season	Y	Partial Cost	$190.50	$180.45	$18.05	$198.50	4.20%
Replacement Card	Each	Y	Partial Cost	$7.10	$6.73	$0.67	$7.40	4.23%
Pool Lane Hire								
Commercial Lane Hire	Per lane/hour	Y	Full Cost	$15.00	$14.36	$1.44	$15.80	5.33%
Not for Profit Hire	Per person/day	Y	Full Cost	$0.70	$0.73	$0.07	$0.80	14.29%
Swimming Lessons/Training								
YVC Swimming (Intermediate/stroke correction) – 1st child	1st child	Y	Market	$168.00	$159.55	$15.95	$175.50	4.46%
YVC Swimming (Intermediate/stroke correction) – consecutive children	consecutive children	Y	Market	$144.50	$137.27	$13.73	$151.00	4.50%
YVC Swimming (Competitive training)	Per child	Y	Market	$300.50	$285.00	$28.50	$313.50	4.33%
Swimming Lessons – 5 lessons (Yass & Binalong Pools)	Each	N	Market	$84.60	$88.20	$0.00	$88.20	4.26%
Aqua Fitness								
Season ticket holder	Each	Y	Market	$8.50	$8.09	$0.81	$8.90	4.71%
Pensioner including entry	Each	Y	Market	$8.50	$8.09	$0.81	$8.90	4.71%
Non-season ticket holder + entry fee	Each	Y	Market	$12.00	$11.45	$1.15	$12.60	5.00%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Binalong Pool								
Entrance Fees - Binalong								
Adults	Each	Y	Partial Cost	$6.50	$6.18	$0.62	$6.80	4.62%
Children	Each	Y	Partial Cost	$4.80	$4.55	$0.45	$5.00	4.17%
Aged Pensioners	Each	Y	Partial Cost	$4.80	$4.55	$0.45	$5.00	4.17%
Pre School children and onlookers admission	Each	Y	Partial Cost	$1.30	$1.27	$0.13	$1.40	7.69%
School groups per student	Each	Y	Partial Cost	$2.50	$2.36	$0.24	$2.60	4.00%
Season Tickets - Binalong								
Family	Per season	Y	Partial Cost	$165.00	$156.36	$15.64	$172.00	4.24%
Adults	Per season	Y	Partial Cost	$93.00	$88.18	$8.82	$97.00	4.30%
Children	Per season	Y	Partial Cost	$80.40	$76.18	$7.62	$83.80	4.23%
Aged Pensioners	Per season	Y	Partial Cost	$80.40	$76.18	$7.62	$83.80	4.23%
Pensioner Family	Per season	Y	Partial Cost	$135.00	$128.18	$12.82	$141.00	4.44%
Additional Lifeguard								
Additional lifeguard (groups/events that require a lifeguard above the current service level. Min 2 hours required. Cost per lifeguard per hour)	Per hour	Y	Full Cost	$70.00	$66.36	$6.64	$73.00	4.29%
Yass Street Stall								
Booking Fee	Per day	Y	Partial Cost	$30.00	$28.55	$2.85	$31.40	4.67%
Tree Assessment								
Residential (Non-Strata)								
Application Fee (up to 2 trees)	per tree (up to 2 trees)	N	Full Cost	$0.00	$660.00	$0.00	$660.00	∞
Additional fees per tree (more than 2 trees)	per tree (more than 2 trees)	N	Full Cost	$0.00	$330.00	$0.00	$330.00	∞

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Commercial and Other Properties								
Application fees (up to 2 trees)	per tree (up to 2 trees)	N	Full Cost	$0.00	$1,320.00	$0.00	$1,320.00	∞
Additional fees per tree (more than 2 trees)	per tree (more than 2 trees)	N	Full Cost	$0.00	$660.00	$0.00	$660.00	∞
Additional Fees								
Review of Decision (after 6 months of determination)	per review	N	Full Cost	$0.00	$660.00	$0.00	$660.00	∞
Urgency Application	per application	N	Full Cost	$0.00	$1,320.00	$0.00	$1,320.00	∞

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Name	Per	GST	Policy Code	Year 25/26	Year 26/27			Increase
				Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)	%
Water								
Water Availability Charges								
Yass Water Supply								
Yass/Bowning/Binalong/Murrumbateman & rural lands connected to water main (20 – 32 mm diameter water meters)	Each	N	Legislative	$595.45	$799.09	$0.00	$799.09	34.20%
Yass/Bowning/Binalong/Murrumbateman & rural lands connected to water main (40 mm diameter water meters)	Each	N	Legislative	$930.65	$1,248.93	$0.00	$1,248.93	34.20%
Yass/Bowning/Binalong/Murrumbateman & rural lands connected to water main (50 mm diameter water meters)	Each	N	Legislative	$1,453.24	$1,950.25	$0.00	$1,950.25	34.20%
Yass/Bowning/Binalong/Murrumbateman & rural lands connected to water main (80 mm diameter water meters)	Each	N	Legislative	$3,720.53	$4,992.95	$0.00	$4,992.95	34.20%
Yass/Bowning/Binalong/Murrumbateman & rural lands connected to water main (100 mm diameter water meters)	Each	N	Legislative	$5,811.90	$7,799.57	$0.00	$7,799.57	34.20%
Yass/Bowning/Binalong/Murrumbateman & rural lands connected to water main (150 mm diameter water meters)	Each	N	Legislative	$13,076.00	$17,547.99	$0.00	$17,547.99	34.20%
Churches								
Churches (20 – 32 mm)	Each	N	Partial Cost	$296.30	$397.63	$0.00	$397.63	34.20%
Water Supply								
S64 Water Headworks Charges								
Yass Town Water Supply per ET	Each	N	Full Cost	$17,425.30	$23,384.75	$0.00	$23,384.75	34.20%
Hamilton Rise Sub Division per ET	Each	N	Full Cost	$27,318.96	$36,662.04	$0.00	$36,662.04	34.20%
Rural Water Supply – Yass, Bowning and Binalong per ET	Each	N	Full Cost	$17,425.30	$23,384.75	$0.00	$23,384.75	34.20%
Rural Water Supply – Murrumbateman per ET	Each	N	Full Cost	$27,772.84	$37,271.15	$0.00	$37,271.15	34.20%
Special Reading								
Special Reading Fee	Each	N	Full Cost	$129.00	$173.50	$0.00	$173.50	34.50%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
New Water Meter (requested by customer)								
20mm diameter smart water meter	$	N	Full Cost	$540.00	$724.68	$0.00	$724.68	34.20%
25mm diameter smart water meter	$	N		$650.00	$872.30	$0.00	$872.30	34.20%
Long water service - across the road (25 mm diameter)	$	N	Full Cost					By quote
20 mm diameter	Each	N	Full Cost	$350.00	$469.70	$0.00	$469.70	34.20%
25 mm diameter	Each	N	Full Cost	$460.00	$617.32	$0.00	$617.32	34.20%
Short water services (19 mm diameter) (no road crossing)	Each	N	Full Cost	$2,590.00	$3,475.78	$0.00	$3,475.78	34.20%
User Charge per kL (where availability charge is levied)								
Water usage rebate - For Binalong Pool		N	Full Cost					35%
Water usage rebate - For Council playing fields, Yass Pool, Men's Shed, Community Gardens and Yass Golf Course (non-building infrastructure)		N	Full Cost					35%
Water usage rebate - For churches, nursing homes, Apex Homes, St Vincent de Paul		N	Full Cost					35%
Tariff 1	Per kilolitre	N	Full Cost	$4.29	$5.76	$0.00	$5.76	34.27%
Tariff 2	Per kilolitre	N	Full Cost	$5.68	$7.62	$0.00	$7.62	34.15%
Tariff 2 – trigger	Kilolitres per day	N	Full Cost	Over 5 kilolitres per day (averaged on each billing cycle)				
Water Connection Fee (if water main is available, excludes water meter)								
Long water service (25 mm diameter) (across the road)	By quote	N	Partial Cost					
Water Meter Reading Checking	Each	N	Full Cost	$129.00	$173.12	$0.00	$173.12	34.20%
Water Meter Testing	Each	N	Full Cost					Per Quotation
Hydrant Pressure Measurement and Flow Analysis	Each	N	Full Cost	$520.00	$697.84	$0.00	$697.84	34.20%
Installation and removal of flow restrictors	Each	N	Full Cost	$380.00	$509.96	$0.00	$509.96	34.20%
Disconnection or reconnection of water supply (separate fee shall apply for approvals)	Each	N	Full Cost	$550.00	$760.00	$0.00	$760.00	38.18%
Sales								
Draw water from Council stand pipe – Tariff 1 (less than 150kL per month)	Per kilolitre	N	Full Cost	$5.36	$7.19	$0.00	$7.19	34.14%
Tariff 2 (more than 150kL per month)	Per kilolitre	N	Full Cost	$6.45	$8.66	$0.00	$8.66	34.26%

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Sales [continued]

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Water stand pipe Avdata Key	Each	N	Full Cost	$96.82	$129.93	$0.00	$129.93	34.20%
Locating Water and Sewer Services	Per hour or part thereof min 1 hour	N	Full Cost	$200.00	$268.40	$0.00	$268.40	34.20%

Exemption from Water Restrictions

Application Fee	Each	N	Full Cost	$96.82	$129.93	$0.00	$129.93	34.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Sewerage Networks								
Residential Sewerage charges	Per year	N	Full Cost	$872.36	$909.00	$0.00	$909.00	4.20%
Non Residential Sewer Usage Charge	Per kilolitre	N	Full Cost	$3.74	$3.90	$0.00	$3.90	4.28%
Connection								
Connect a private drain or sewer with a public drain or sewer	Each	N	Full Cost					At cost
Annual Non Residential Sewerage Charge								
Liquid Trade Waste - Annual access charge	$	N	Full Cost	$260.00	$270.00	$0.00	$270.00	3.85%
Charge – higher charges shall apply for larger water service connection (minimum charge)	Per year	N	Full Cost	$872.36	$909.00	$0.00	$909.00	4.20%
Churches (expand to include all)	Per year	N	Full Cost	$437.50	$456.00	$0.00	$456.00	4.23%
S64 Sewer Headworks								
Yass per ET	Each	N	Full Cost	$8,073.00	$8,412.07	$0.00	$8,412.07	4.20%
Hamilton Rise Sub Division per ET	Each	N	Full Cost	$12,014.18	$12,518.78	$0.00	$12,518.78	4.20%
Murrumbateman per ET	Each	N	Full Cost	$20,523.32	$21,385.30	$0.00	$21,385.30	4.20%
Re-Inspection Fee								
Re-Inspection	Each	N	Full Cost	$251.32	$261.88	$0.00	$261.88	4.20%
Note: Where re-inspection of work is required due to it being incomplete or defective a re-inspection fee will apply over and above the fees quoted for the work.								
Liquid Trade Waste Application Processing fee for Concurrence								
Classification A	Per Application	N	Full Cost	$309.00	$321.98	$0.00	$321.98	4.20%
Classification B	Per Application	N	Full Cost	$478.95	$499.07	$0.00	$499.07	4.20%
Classification C	Per Application	N	Full Cost	$715.85	$745.92	$0.00	$745.92	4.20%
Classification S	Per Application	N	Full Cost	$309.00	$321.98	$0.00	$321.98	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Annual Trade Waste Fee								
Water usage < 1,000 kL	Per year	N	Legislative	$124.92	$130.17	$0.00	$130.17	4.20%
Water usage 1,001 – 2,000 kL	Per year	N	Legislative	$233.18	$242.97	$0.00	$242.97	4.20%
Water usage 2,001 – 3,000 kL	Per year	N	Legislative	$387.25	$403.51	$0.00	$403.51	4.20%
Water usage 3,001 – 4,000 kL	Per year	N	Legislative	$541.32	$564.06	$0.00	$564.06	4.20%
Water usage 4,001 – 5,000 kL	Per year	N	Legislative	$698.51	$727.85	$0.00	$727.85	4.20%
Water usage > 5,000 kL	Per year	N	Legislative	$969.17	$1,009.88	$0.00	$1,009.88	4.20%
Trade Waste Usage Charge								
Pollutant load charges- Ammonia (as N)	$/kg	N	Partial Cost	$2.98	$3.11	$0.00	$3.11	4.36%
Pollutant load charges- Biochemical oxygen Demand (BOD)	$/kg	N		$1.01	$1.05	$0.00	$1.05	3.96%
Pollutant load charges- Cadmium	$/kg	N		$33.34	$34.74	$0.00	$34.74	4.20%
Pollutant load charges- Chromium	$/kg	N	Full Cost	$33.34	$34.74	$0.00	$34.74	4.20%
Pollutant load charges- Copper	$/kg	N		$20.48	$21.34	$0.00	$21.34	4.20%
Pollutant load charges- Cyanide	$/kg	N	Full Cost	$101.21	$105.46	$0.00	$105.46	4.20%
Pollutant load charges- Fluoride	$/kg	N	Full Cost	$5.00	$5.21	$0.00	$5.21	4.20%
Pollutant load charges- Lead	$/kg	N	Full Cost	$50.01	$52.11	$0.00	$52.11	4.20%
Pollutant load charges- Methylene blue active substances (MBAS)	$/kg	N	Full Cost	$1.01	$1.05	$0.00	$1.05	3.96%
Pollutant load charges- Nickel		N	Full Cost	$33.34	$34.74	$0.00	$34.74	4.20%
Pollutant load charges- Nitrogen (Total Kjeldahl Nitrogen less Ammonia) as N	$/kg	N	Full Cost	$1.01	$1.05	$0.00	$1.05	3.96%
Pollutant load charges- Oil and Grease (Total O&G)	$/kg	N	Full Cost	$1.84	$1.92	$0.00	$1.92	4.35%
Pollutant load charges- Petroleum hydrocarbons	$/kg	N		$3.39	$3.53	$0.00	$3.53	4.13%
Pollutant load charges- Phosphorous (Total P)	$/kg	N	Full Cost	$2.08	$2.17	$0.00	$2.17	4.33%
Pollutant load charges- Sulphate (SO4)	$/kg	N	Full Cost	$0.47	$0.49	$0.00	$0.49	4.26%
Pollutant load charges- Suspended Solids (SS)	$/kg	N		$1.31	$1.37	$0.00	$1.37	4.58%
Pollutant load charges- Total Dissolved Solids (TDS)	$/kg	N	Full Cost	$0.30	$0.31	$0.00	$0.31	3.33%
Pollutant load charges- Zinc	$/kg	N		$20.48	$21.34	$0.00	$21.34	4.20%
With appropriate pre treatment	Per kilolitre	N	Legislative	$2.61	$2.72	$0.00	$2.72	4.21%
Without pre treatment	Per kilolitre	N	Legislative	$24.98	$26.03	$0.00	$26.03	4.20%

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Septic Tanks, Effluent Disposal

Septic Waste Disposal

Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Business Hours – Minimum Charge	Each	N	Full Cost	$250.00	$275.00	$0.00	$275.00	10.00%
After Hours – Minimum Charge	Each	N	Full Cost	$500.00	$550.00	$0.00	$550.00	10.00%

Septic waste must be generated within the LGA. Evidence (dockets) must be produced with each delivery. Maxiumum 0f 10 kl accepted in a day.

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Waste Management Charges								
Collection (domestic and business)								
Collection (included in Rates Notice)								
140Lt grey garbage bin – weekly collection 240Lt green recycling bin – fortnightly collection	Per year	N	Legislative	$527.88	$550.05	$0.00	$550.05	4.20%
Additional Services								
140Lt grey garbage bin – weekly collection	Per year	N	Legislative	$308.53	$321.49	$0.00	$321.49	4.20%
240Lt green recycling – fortnightly collection	Per year	N	Legislative	$219.86	$229.09	$0.00	$229.09	4.20%
Supply of Replacement Bins								
240 litre bin – Recycling Bin	Each	N	Full Cost	$100.00	$104.50	$0.00	$104.50	4.50%
140 litre bin – Garbage Bin	Each	N	Full Cost	$80.00	$83.40	$0.00	$83.40	4.25%
Unoccupied Land Charge								
Domestic Waste Management unoccupied land charge	Each	N	Legislative	$31.00	$32.40	$0.00	$32.40	4.52%
Contaminated Recycling Bin Collection Fees								
1st offence – Warning Notice	Each	N	Zero					Warning Notice
2nd offence – if requested to empty contaminated bin	Each	N	Full Cost	$50.00	$52.20	$0.00	$52.20	4.40%
3rd offence – if requested to empty contaminated bin	Each	N	Full Cost	$115.00	$120.00	$0.00	$120.00	4.35%
Waste Management Environmental Charge								
Waste Management Environmental Charge (on all Rateable Properties)	Each	N	Legislative	$276.50	$288.50	$0.00	$288.50	4.34%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Skip Bin Charge								
Skip Bin Account Set up (660 litre bins)	Per Account Setup and Includes Bin	N	Zero	$500.00	$521.00	$0.00	$521.00	4.20%
240 Litre Account Set up (240 litre bins)		N	Full Cost	$300.00	$312.60	$0.00	$312.60	4.20%
Skip Bin Account Set up (1,100 litre bins)	Per Account Setup and Includes Bin	N	Zero	$700.00	$729.50	$0.00	$729.50	4.21%
Skip Bin / Per pickup (1,100 litre bin)	Per collection	N	Full Cost	$56.40	$58.80	$0.00	$58.80	4.26%
Return of Skip Bin After Removal	Per Delivery	N	Market	$80.00	$83.40	$0.00	$83.40	4.25%
Skip Bin / Per pickup (660 litre bin)	Per collection	N	Full Cost	$43.40	$45.40	$0.00	$45.40	4.61%
240 litre bins / Per pickup	Per collection	N	Full Cost	$20.60	$21.60	$0.00	$21.60	4.85%
Waste Services								
Transfer Station Charges								
Household Waste								
Wheelie Bin 240L General Waste	Each	Y	Market	$25.70	$24.36	$2.44	$26.80	4.28%
Wheelie Bin General Waste < 140 L	Each	Y	Full Cost	$15.00	$14.36	$1.44	$15.80	5.33%
Small (up to sedan boot)	Each	Y	Full Cost	$30.00	$28.55	$2.85	$31.40	4.67%
Medium (Small trailer, twin cab ute)	Each	Y	Full Cost	$50.00	$47.45	$4.75	$52.20	4.40%
Large (Ute & trailer max height 450mm)	Each	Y	Full Cost	$89.60	$84.91	$8.49	$93.40	4.24%
Small Truck side boards up to 300mm sideboard	Each	Y	Full Cost	$136.00	$129.09	$12.91	$142.00	4.41%
Small Truck side boards up to 600mm sideboard	Each	Y	Full Cost	$271.50	$257.27	$25.73	$283.00	4.24%
Small Truck side boards up to 900mm sideboard	Each	Y	Full Cost	$409.00	$387.73	$38.77	$426.50	4.28%
Mixed Waste (All loads must be sorted)								
Commercial/Industrial and Building Waste (non hazardous) (Yass & Murrumbateman TS up to 4m3, not accepted at Village TS)	m3	Y	Full Cost	$264.00	$250.45	$25.05	$275.50	4.36%
Commercial Compacted (accepted by pre-agreement only, with fees calculated and locked per vehicle)	m3	Y	Full Cost	$185.81	$176.01	$17.60	$193.62	4.20%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Separated Materials								
Minimum Waste Item (less than 5L)	Each	Y	Partial Cost	$8.80	$8.36	$0.84	$9.20	4.55%
Mattresses (single	Each	Y	Full Cost	$36.40	$34.55	$3.45	$38.00	4.40%
Mattress (double and Queen)	Each	Y	Full Cost	$45.00	$42.73	$4.27	$47.00	4.44%
Mattresses (King)	Each	Y	Full Cost	$55.00	$52.18	$5.22	$57.40	4.36%
Mattress Bases	Each	Y	Full Cost	$25.00	$23.82	$2.38	$26.20	4.80%
Couches and Sofas	Each	Y	Full Cost	$45.00	$42.73	$4.27	$47.00	4.44%
Minimum charge for monthly business waste accounts	Each	Y	Full Cost	$37.60	$35.64	$3.56	$39.20	4.26%
Green Waste all charges are based on per M3	m3	Y	Full Cost	$23.69	$22.55	$2.25	$24.80	4.69%
Minimum Green Waste Charge (1/2 a Cubic Metre)	1/2 m3	Y	Full Cost	$11.85	$11.27	$1.13	$12.40	4.64%
Whitegoods/Electrical (Microwaves)	Each	Y	Full Cost	$8.00	$7.64	$0.76	$8.40	5.00%
Whitegoods/Electrical (oven, washing machines & dryers)	Each	Y		$12.00	$11.45	$1.15	$12.60	5.00%
Fridge/Freezer (de-gas cert)	Each	Y	Full Cost	$12.00	$11.45	$1.15	$12.60	5.00%
Fridge/Freezer (non de-gassed)	Each	Y	Full Cost	$37.00	$35.09	$3.51	$38.60	4.32%
Computers & TVs	Each	Y	Full Cost	$10.00	$9.64	$0.96	$10.60	6.00%
Other E-waste	Each	Y	Full Cost	$11.20	$10.73	$1.07	$11.80	5.36%
Car Body	Each	Y	Full Cost	$50.00	$47.45	$4.75	$52.20	4.40%
Caravan Body	Each	Y		$80.00	$75.82	$7.58	$83.40	4.25%
Scrap Metal (1/2 m3 minimum charge)	m3	Y	Full Cost	$15.00	$14.36	$1.44	$15.80	5.33%
Sorted building Timber Waste, timber furniture, partial board (1/2 m3 minimum charge)	m3	Y	Full Cost	$82.00	$77.82	$7.78	$85.60	4.39%
Tree branches > 300mm	m3	Y	Full Cost	$61.20	$58.00	$5.80	$63.80	4.25%
Tree Stumps	m3	Y	Full Cost	$91.40	$86.73	$8.67	$95.40	4.38%
Concrete/Brick/Tiles – No steel reo in small blocks (1/2 m3 minimum charge)	m3	Y	Full Cost	$130.00	$123.18	$12.32	$135.50	4.23%
Concrete – small blocks including steel reinforcement (1/2 m3 minimum charge)	m3	Y	Full Cost	$184.50	$175.00	$17.50	$192.50	4.34%
Bulk Demolition Unsorted	m3	Y		$355.00	$336.36	$33.64	$370.00	4.23%
Mulch	m3	Y	Zero					No Charge
Tyres								
Car	Each	Y	Full Cost	$20.00	$19.09	$1.91	$21.00	5.00%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Tyres [continued]								
Light Truck	Each	Y	Full Cost	$26.00	$24.73	$2.47	$27.20	4.62%
Truck Tyre	Each	Y	Full Cost	$64.50	$61.27	$6.13	$67.40	4.50%
Truck Tyres with Rim	Each	Y	Full Cost	$71.50	$67.73	$6.77	$74.50	4.20%
Medium Truck/Tractor	Each	Y	Full Cost	$40.00	$38.00	$3.80	$41.80	4.50%
Tractor Tyre up to 1.5 Diameter	Each	Y		$98.49	$93.64	$9.36	$103.00	4.58%
Tractor Tyres 1.5m diameter with rim	Each	Y		$113.50	$107.73	$10.77	$118.50	4.41%
Tractor Tyre with rim over 1.5m diameter	Each	Y	Full Cost	$194.50	$184.55	$18.45	$203.00	4.37%
Tractor Tyre over 1.5 diameter	Each	Y	Full Cost	$183.50	$174.09	$17.41	$191.50	4.36%
Earth Moving Tyres	Each	Y	Full Cost	$160.00	$151.82	$15.18	$167.00	4.38%
Earth Moving Tyre 1.5m diameter with rim	Each	Y	Full Cost	$348.50	$330.45	$33.05	$363.50	4.30%
Large Earth Moving Tyres	Each	Y	Full Cost	$350.00	$331.82	$33.18	$365.00	4.29%
Earth Moving Tyre over 2m diameter with rim	Each	Y	Full Cost	$536.00	$508.18	$50.82	$559.00	4.29%
Animal Carcases and Offal								
Small (Cat or Small Dog)	Each	Y	Full Cost	$10.00	$9.64	$0.96	$10.60	6.00%
Medium (Sheep/alpaca/Dog)	Each	Y	Full Cost	$20.00	$19.09	$1.91	$21.00	5.00%
Paper/Cardboard/Glass Collection								
240 Litre Bin/Collection	Each	Y	Full Cost	$20.00	$19.09	$1.91	$21.00	5.00%
660 Litre Bin/Collection	Each	Y	Full Cost	$29.20	$27.82	$2.78	$30.60	4.79%
1,100 Litre Bin/Collection	Each	Y	Full Cost	$41.00	$38.91	$3.89	$42.80	4.39%
Recyclable material at transfer station	Each	Y	Full Cost					No Charge
Community & Special Event Charges (all sporting/community venues)								
Bin hire – 240L bins available includes delivery, collection and waste disposal (10 bins)	For 10 bins	Y	Full Cost	$400.00	$379.09	$37.91	$417.00	4.25%
Bin Hire - 240 bins per additional hire	Each	Y	Full Cost	$15.60	$14.91	$1.49	$16.40	5.13%
Additional emptying of bins (4 Hour Minimum Charge)	Hourly rate	Y	Full Cost	$290.00	$275.00	$27.50	$302.50	4.31%
1,100 Litre skip bin	Per bin	Y	Full Cost	$56.20	$53.27	$5.33	$58.60	4.27%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Cemeteries								
Administration Fees								
CCNSW Interment Service Levy (State Levy) Per Burial	Per Burial	N	Full Cost	$156.00	$162.00	$0.00	$162.00	3.85%
CCNSW Interment Service Levy (State Levy) Per Ash Internment	Each	N	Full Cost	$63.00	$65.00	$0.00	$65.00	3.17%
Contract Administration Fee	Each	N	Full Cost	$65.00	$67.73	$0.00	$67.73	4.20%
Record Search Fee	Each	N	Full Cost	$95.00	$99.00	$0.00	$99.00	4.21%
Reservation Fees								
Right of Interment - Burial Plot (perpetual maintenance)	Each	Y	Full Cost	$1,988.00	$1,883.64	$188.36	$2,072.00	4.23%
Right of Interment - Columbarium/Memorial Gardens Plot (Ashes)	Each	Y	Market	$313.50	$297.27	$29.73	$327.00	4.31%
Right of Interment Transfer	Each	N	Full Cost	$110.00	$115.00	$0.00	$115.00	4.55%
Right of Interment - Resides outside of LGA	Each	N	Full Cost	At Need - Right of Interment and digging fee plus 50% Pre Need - Right of Interment plus 50%				
Interment Fees								
Burials								
First Interment	Each	Y	Market	$2,997.00	$2,839.09	$283.91	$3,123.00	4.20%
Second Interment	Each	Y	Market	$1,947.00	$1,844.55	$184.45	$2,029.00	4.21%
Child Interment (up to 12 years of age)	Each	Y	Market	$668.00	$1,363.64	$136.36	$1,500.00	124.55%
Interment - Double Depth	Each	Y	Market	$299.50	$284.09	$28.41	$312.50	4.34%
Interment - Oversize		N	Full Cost	$400.00	$416.80	$0.00	$416.80	4.20%
After hours burials by arrangement only	Each	Y	Market	$953.50	$903.64	$90.36	$994.00	4.25%
Special requests due to religion or beliefs		Y	Market	Price on Application				
Ashes								
Burial Plot - existing	Each	Y	Full Cost	$600.00	$568.64	$56.86	$625.50	4.25%
Memorial Gardens	Each	Y	Full Cost	$313.50	$297.27	$29.73	$327.00	4.31%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Monument Erection								
Application Fee (non refundable)	Each	N	Market	$130.00	$135.50	$0.00	$135.50	4.23%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Government Information Public Access (GIPAA) (fees set by IPC/GIPA)								
Formal Access Application								
Formal Access Request	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/act-2009-052#sec.64				
Processing Charge	Per hour	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/act-2009-052#sec.64				
Internal Review								
Application Fee	Per application	N	Legislative	Council charges the legislative fee for this service/activity as specified by legislation. Relevant legislation located here https://legislation.nsw.gov.au/view/html/inforce/current/act-2009-052#sec.85				
Informal GIPPA Requests								
Informal GIPA (for DA Information pre 1 Jul 2010)		N	Partial Cost	$200.00	$200.00	$0.00	$200.00	0.00%
For Development Application information pre 1 July 2010								
Digitisation (other than of files) at cost to Council	Per application	N	Legislative					Market fee
Digitisation of files (per folder)	Per file	N	Legislative	$26.00	$26.00	$0.00	$26.00	0.00%

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Name	Per	GST	Policy Code	Year 25/26	Year 26/27			
				Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)	Increase %
Administration/Staff Fees								
Map/Plan Sales (Aerial Photography, Contour Maps, Topographic Maps)								
Application Fee	Per application	N	Full Cost	$79.34	$82.67	$0.00	$82.67	4.20%
Processing Fee	Per application	N	Full Cost					Full costs
Consumables								
A0	Each	N	Market	$19.27	$20.08	$0.00	$20.08	4.20%
A1	Each	N	Market	$12.51	$13.04	$0.00	$13.04	4.24%
A2	Each	N	Market	$8.00	$8.34	$0.00	$8.34	4.25%
A3	Each	N	Market	$5.74	$5.98	$0.00	$5.98	4.18%
A4	Each	N	Market	$3.49	$3.64	$0.00	$3.64	4.30%
16GB USB	Each	N	Market	$17.22	$17.94	$0.00	$17.94	4.18%
LGA Road Maps								
A0	Each	N	Full Cost	$186.04	$193.85	$0.00	$193.85	4.20%
A2	Each	N	Full Cost	$188.09	$195.99	$0.00	$195.99	4.20%
Plan Copying								
A0	Each	N	Market	$31.78	$33.20	$0.00	$33.20	4.47%
A1	Each	N	Market	$25.00	$26.20	$0.00	$26.20	4.80%
A2	Each	N	Market	$20.20	$21.20	$0.00	$21.20	4.95%
A3	Each	N	Market	$18.80	$19.60	$0.00	$19.60	4.26%
Photocopying and printing								
A4 Page Double Side	Double Side	Y	Market	$1.10	$1.04	$0.10	$1.15	4.55%
A4 Page Single Side	Single Side	Y	Market	$0.70	$0.73	$0.07	$0.80	14.29%
A4 Page Colour Double Side	Double Side	Y	Market	$2.20	$2.09	$0.21	$2.30	4.55%
A4 page Colour Single Side	Per page	Y	Market	$1.65	$1.64	$0.16	$1.80	9.09%
A3 Page Double Side	Double Side	Y	Market	$2.09	$2.00	$0.20	$2.20	5.26%

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Name	Per	GST	Policy Code	Year 25/26 Fee (incl. GST)	Year 26/27 Fee (excl. GST)	Year 26/27 GST	Year 26/27 Fee (incl. GST)	Increase %
Photocopying and printing [continued]								
A3 Page Single Side	Single Page	Y	Market	$1.50	$1.45	$0.15	$1.60	6.67%
A3 Page Colour Double Side	Double Side	Y	Market	$2.75	$2.64	$0.26	$2.90	5.45%
A3 Page Colour Single Side	Per page	Y	Market	$2.10	$2.00	$0.20	$2.20	4.76%
Laminating								
A4 Sized Items	Per item	Y	Market	$3.48	$3.30	$0.33	$3.63	4.31%
A3 Sized Items	Per item	Y	Market	$5.74	$5.44	$0.54	$5.98	4.18%
Other Fees and Charges								
Subpoenas & Summons	Per Hour	N		Where a Council Officer is required by a party, other than Council itself, to attend Court in his/her capacity as a Council employee and give evidence. Cost plus 20%				
Subpoenas & Summons	Per Hour	N		$105.00 per hour. Where Council is required to supply information on Subpoena or Summons (in proceedings in which it is not itself directly involved) Min. Fee excl. GST: $105.00				
Administration – Non-Online Bookings								
Processing administration fee for non-online bookings	Per booking	Y	Partial Cost	$40.80	$38.73	$3.87	$42.60	4.41%
Planning Administration								
Assistance to lodge application on NSW Planning Portal	Per hour	Y	Full Cost	$45.00	$42.73	$4.27	$47.00	4.44%

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Name	Per	GST	Policy Code	Year 25/26	Year 26/27			Increase
				Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)	%
Rates and Financial Administration								
Interest Charges								
Interest on Overdue Rates and Charges (interest charged on daily basis on overdue amount)	Percent (%)	N	Legislative	In accordance with section 566(3) of the Act, it has been determined that the maximum rate of interest payable on overdue rates and charges for the period 1 July 2025 to 30 June 2026 will be 10.5% per annum				
Rates Certificate								
Section 603 Certificate	Each	N	Legislative	Under section 603 of the Act, councils may issue a certificate as to the amount (if any) of rates, charges, etc. due or payable to the council for a parcel of land. Section 603(2) states the application must be accompanied by the approved fee. In accordance with the approved methodology, the approved fee for 2025-26 is determined to be $100.				
Payment Related Fees								
Fee for dishonoured cheque	Each	N	Full Cost	$15.60	$16.40	$0.00	$16.40	5.13%
Fee for electronic dishonour	Each	N	Full Cost	$15.60	$16.40	$0.00	$16.40	5.13%
Fee for refunding credit balances or overpayments on accounts	Each	N	Full Cost	$15.60	$16.40	$0.00	$16.40	5.13%
Transaction Reporting and/or Copies of Statements								
Land Title Request searches		N	Partial Cost	$31.78	$33.20	$0.00	$33.20	4.47%
Transaction listings, reports, reprints or copies of Statements		N	Partial Cost	$15.00 per 15 minute interval plus the associated fee for any printing or copying as per the Fees and Charges Min. Fee excl. GST: $15.00				
$15.00 per 15 min intervals plus the reported copying fee included elsewhere in Fees and Charges $15.00 per 15minute intervals plus the reported copying or printing fee as included within these fees and charges.								

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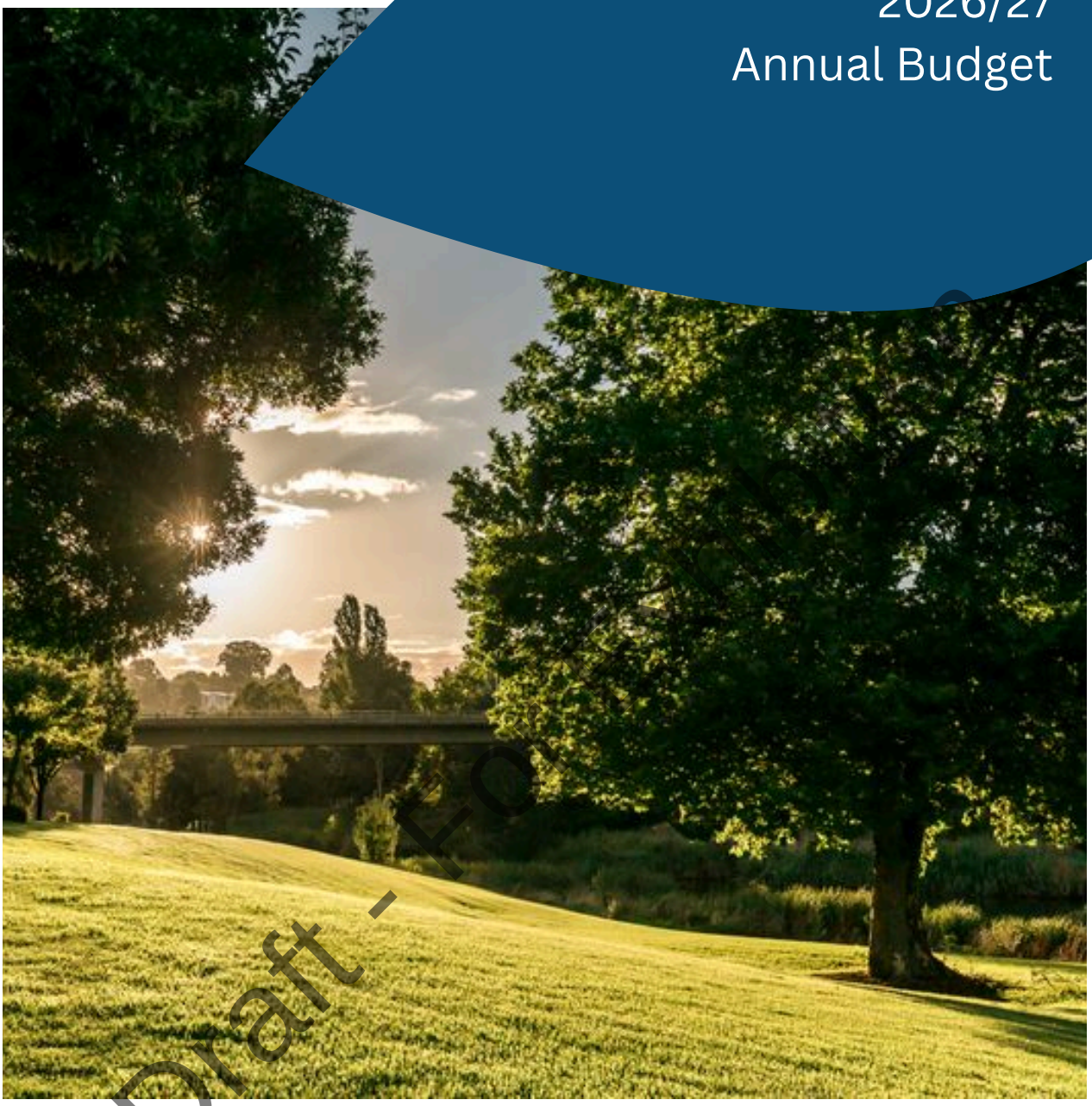
2026/27 Annual Budget



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yass valley council
the country the people

Executive Summary

Yass Valley is a prosperous rural region, much-loved for its strong sense of community, spectacular natural scenery, innovative local producers, and simple country lifestyle. Popular with tourists for its rich history, heritage, thriving arts and fantastic food and wine. As Yass Valley grows it is time to look ahead and build the social infrastructure the region and its next generations will need in 2027 and beyond. To prepare for Yass Valley to grow, it is now to consider spending carefully to ensure we are set for the future.

The 2026-27 Budget has been developed to support delivery of the 2025-2029 Delivery Program, and remains focussed on key priorities. Financial Sustainability is at the heart of these, and front of mind when formulating the budget 2026/27 budget and the Long Term Financial Plan it crystalises Council's financial challenges.

Financial Statement

As part of the Operational Plan, a detailed breakdown of Council's finances helps provide context to the planned projects and actions outlined in the Operational Plan.
The 2026/27 budget balances core service delivery with financial sustainability, and projects an operating result of -$5.3M and a capital works budget of $19M.

The 2026/27 financial year is Year 2 of the 4 year Delivery Plan for 2025–29. Given changes in the economic climate including rate peg increases, steady investment interest rates balanced against inflationary and revenue pressures, Council has a negative projected Operating Result for Year 2 of the plan.

Below is the projected Operating Result for 2026/27.

Income from continuing operations		Revised 25-26 Budget		Consolidated 26-27 Budget
Rates and Annual charges	$	24,148,020.63	$	24,993,132.73
User charges and fees	$	6,332,946.24	$	6,446,200.00
Grants and contributions provided for operating purposes	$	12,808,806.00	$	8,154,664.87
Grants and Contributions provided for Capital Purposes	$	10,157,223.00	$	17,657,144.00
Interest and investment income	$	1,318,989.00	$	1,769,499.87
Other income	$	751,627.00	$	487,000.00
Other revenues	$	463,690.00	$	322,000.00
Net gain/loss from the disposal of assets	$	-	$	914,000.00
Total Income from Continuing Operations	$	55,981,301.87	$	60,743,641.46
Expenses from continuing operations		**Revised 25-26 Budget**		**Consolidated 26-27 Budget**
Employee benefits and on-costs	$	15,238,190.00	$	17,153,639.73
Materials and services	$	18,649,820.00	$	15,734,972.00
Depreciation, amortisation and impairment of non-financial assets	$	10,812,132.00	$	11,435,400.00
Borrowing costs	$	2,375,102.00	$	3,070,499.00
Other Expenses	$	971,977.00	$	1,009,630.02
Total Expenses from continuing operations	$	48,047,221.00	$	48,404,140.75
Operating Result from Continuing Operations	$	7,934,080.87	$	12,339,500.71
Operating Result before grants and Contributions for Capital Purposes	$	-2,223,142.13	$	-5,317,643.29

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2026-27 Budget

The 'Operating result before grants and contributions for Capital Purposes' for the 2026/27 financial year is showing a $5.3 Million deficit.

1) Correction to the value of Operating grants.

2) Grants and contributions provided for capital purposes as previously projected for 2026-27 included a level of grant funding of over $15 million for capital works for the Water Treatment Plant project. These works are planned to be completed over three years, resulting in a reduced capital works program in 2026-27.

3) Interest and investment income is higher in the proposed budget for adoption due to the management of cashflow for short and long-term purposes. Council will review its levels of investment based on operating requiremetns through the course of the year.

4) The reduction in Materials and Contracts is due to a review of our operational requirements and the application of the Financial Sustainability Roadmap measures.

Income

Assumptions used in projecting Yass Valley income are:

- Rate peg increase is 3.4% for 2026/27
- Majority of Council's Fees and Charges have increased by 4.2%
- Grant and Contributions income for operating purposes is expected to be approximately $8 million
- Interest on Investments of $1.45 million at an average interest rate of 4.6%.
- The proposed increase in Fees and charges relating to Water have not been included in the budget. These are reflected in the Long-Term Financial Plan Base Case + Pricing Methodology.

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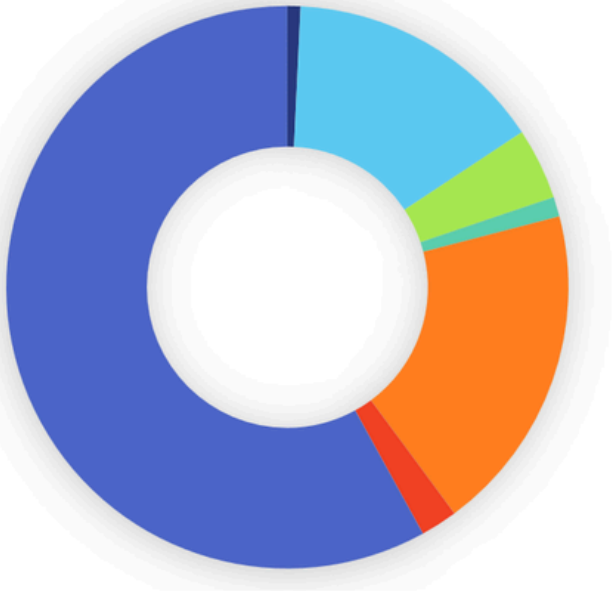
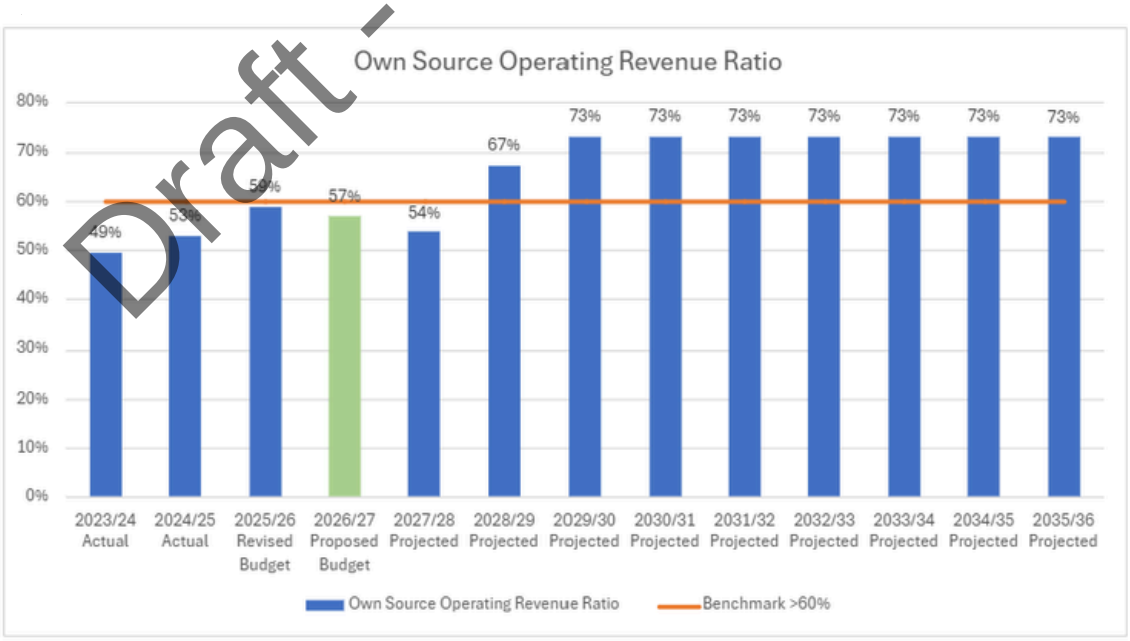
Budget by Source of Funds 2026 - 2027



	$0,000
Other revenues	322
User charges and fees	6,446
Interest and investment income	1,769
Other income	487
Grants and contributions provided for operating purposes	8,154
Net gain/loss from the disposal of assets	914
Rates and Annual charges	24,993
	43,086

Own Source Revenue

The own source revenue ration measures the Council's ability to be self-supporting and the degree to which it does not rely on external funding sources such as operating grants and contributions. The benchmark set by OLG is greater than 60 per cent. Council does not meet this benchmark for the 26/27 and 27/28 FY due to grant funding related to the water treatment plan upgrade (approx. $38M). The long term outlook is more in line with the OLG benchmark.



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Expenses

Assumptions used in projecting Yass Valley income are:

- Employee Salaries award increase was estimated at 4.2% (estimate, awaiting formal notification).
- Based on historical vacancy rates across Council, this year we have applied an estimated vacancy rate of 8%. This assumption will need to be reviewed and monitored quarterly as part of the Quarterly Budget Review (QBR) process.
- The salary budget identified above in the revised budget 2025/26, has reduce through the Quarter Budget reviews, due to vacancies.
- The 26/27 budget provides contingency for the potential impacts of the Salary Structure Review.
- Borrowing costs increase due to primarily due to the Crago Mill loan.
- Materials and contracts budget has reduced, due to a review of our operational requirements and the application of the Financial Sustainability Roadmap measures.

Budget by Expenditure 2026 - 2027

	$0,000
Employee benefits and on-costs	17,153
Materials and services	15,750
Depreciation, amortisation and impairment of non-financial assets	11,435
Borrowing costs	3,070
Other Expenses	1,009
	48,419

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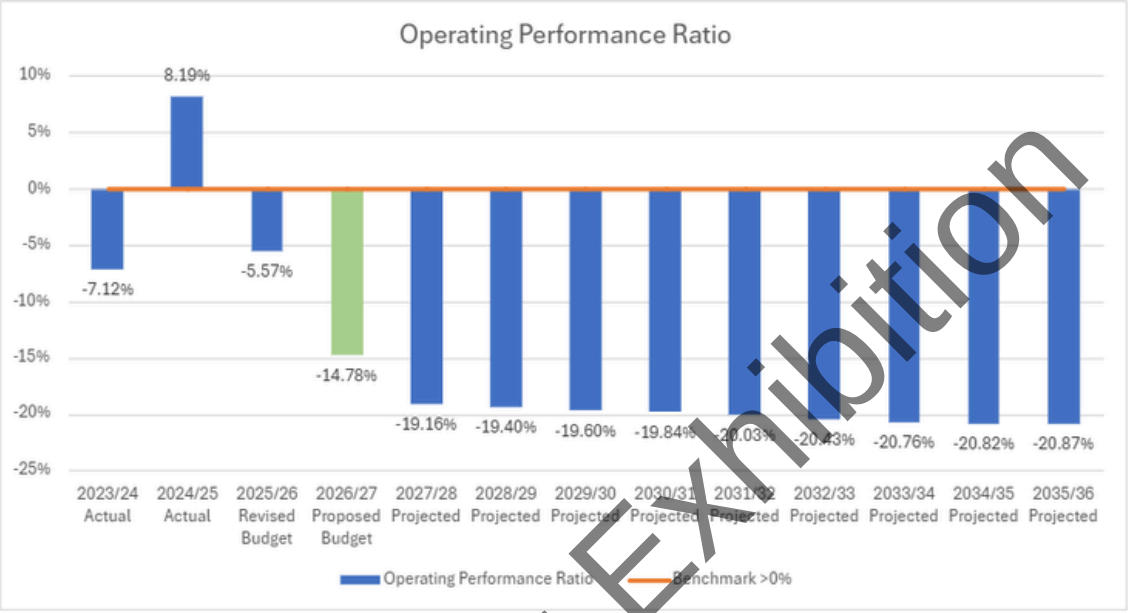
Financial Sustainability

Council is measured against performance measures and benchmarks set by the Office of Local Government (OLG).

Long Term Financial Plans also help to ensure Council is monitoring and planning for 10 years and can maintain long term financial sustainability.

Operating Performance Ratio

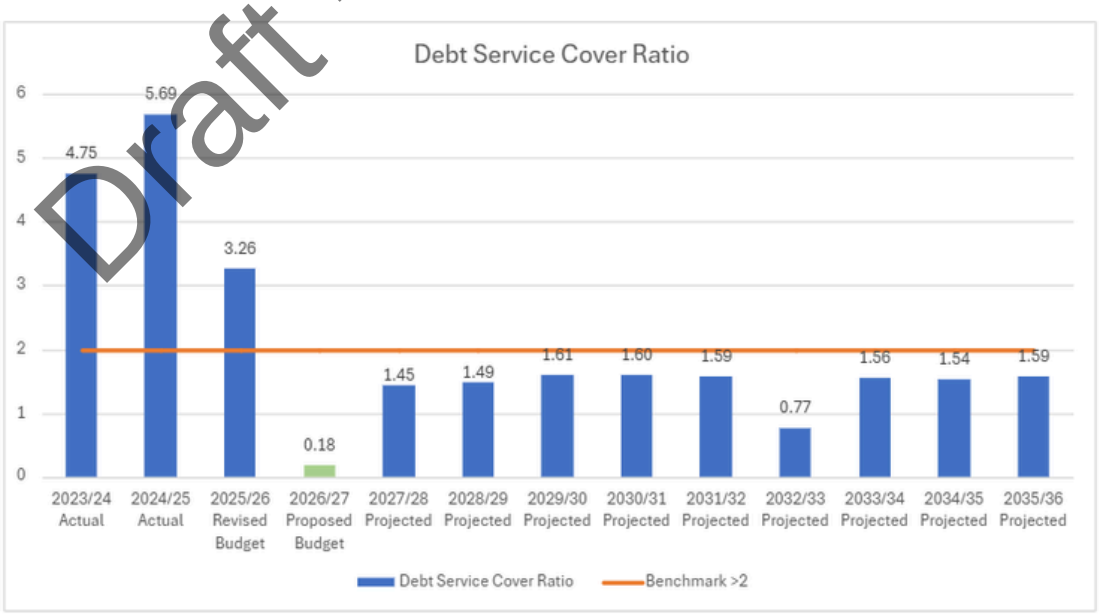
The operating performance ratio measures how well Council contains its expenditure within its operating revenue. The benchmarks set by the OLG is greater than zero per cent. Council does not meet this benchmark for 2026/27.



Debt Service Cover Ratio

The purpose of this ratio is to measure the availability of operating cash to service debt including interest and principle repayments.

Council does not meet this benchmark for the 2026/27 year.



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Externally Restricted Funds

Council has reviewed its methodology to allocate costs from the operations of Council across the externally restricted funds. These funds are required by legislation to be cost-neutral, and are unable to be subsidised by general fund income.

Council has identified that the externally restricted funds were not covering the overhead costs for Council support staff (e.g. Finance, Payroll, Human Resources, Risk and Governance, ICT etc). This meant that the following costs were attributable from the externally restricted funds to the general fund to ensure they were operating at full cost recovery.

- Sewer $523,220
- Water $883,257
- Waste $405,590

These values have been allocated across the general fund as reduction to expenditure, and as an expense across the restricted funds. As identified in red below, this correction impacts the Water Fund, leaving it with a negative balance. This must be rectified through increased fees and charges, to ensure compliance with the Local Government Act.

Income from continuing operations	General Fund	Water Fund	Sewer Fund	Domestic Waste Fund
Rates and Annual charges	$ 16,194,255.18	$ 2,478,522.75	$ 2,996,266.00	$ 3,264,088.80
User charges and fees	$ 3,134,690.00	$ 2,803,300.00	$ 172,000.00	$ 336,210.00
Grants and contributions provided for operating purposes	$ 8,154,664.87			
Interest and investment income	$ 1,404,608.92	$ 197,972.74	$ 166,918.21	
Other income	$ 475,000.00	$ 12,000.00		
Other revenues	$ 196,000.00	$ -		$ 126,000.00
Net gain/loss from the disposal of assets	$ 914,000.00			
Income from continuing operations	$ 30,473,218.97	$ 5,491,795.49	$ 3,335,184.21	$ 3,726,298.80
Expenses from continuing operations				
Employee benefits and on-costs	$ 14,830,627.06	$ 1,075,814.86	$ 650,469.03	$ 473,314.01
Materials and services	$ 9,257,106.85	$ 2,964,876.00	$ 1,510,520.00	$ 1,877,237.40
Depreciation, amortisation and impairment of non-financial assets	$ 8,339,592.00	$ 1,767,144.00	$ 972,936.00	$ 116,004.00
Borrowing costs	$ 2,531,483.00	$ 407,308.00	$ 131,708.00	
Other Expenses	$ 1,009,630.02			
Expenses from continuing operations	$ 35,968,438.93	$ 6,215,142.86	$ 3,265,633.03	$ 2,466,555.41
Operating Surplus/Deficit	$ 5,495,219.96	$ 723,347.37	$ -69,551.18	$ -1,259,743.39

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Water Fund - Fee Increase

Application of the cost attribution to externally restricted funds resulted in the water fund being budgeted to have a deficit of $723,347. This must be rectified through increased fees and charges, to ensure compliance with the Local Government Act.

Council plans to increase by 30%, in addition to CPI, totalling a 34.2% in one year across the Water Fund Fees and Charges.

A full list of impacted fees and charges are available in the DRAFT 2026/27 Fees and Charges Schedule.

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Financial Concession and Mayoral Discretionary Fund Policy

1. Purpose and Policy Statement

Council may exercise a function by financial provision under Section 355 of the *Local Government Act 1993* and may by resolution, contribute money or otherwise grant financial assistance to persons for the purpose of exercising its functions under Section 356 of the *Local Government Act 1993.*

The purpose of this policy is to guide the fair, transparent, and strategic allocation of financial and in-kind assistance by Yass Valley Council to eligible community groups, organisations or individuals.

This support enables community-led initiatives that align with the outcomes of Yass Valley Council's Community Strategic Plan and reflects Council's commitment to inclusion, wellbeing and local empowerment.

This policy does not apply to sponsorships or donations received by Council.

2. Objectives

This policy ensures that all financial and in-kind assistance provided by Council is:

- Strategically aligned – Supports the objectives of the Yass Valley Council Community Strategic Plan and the key focus areas identified in the Delivery Program.
- Enabling and empowering – Enables individuals, groups and organisations to lead and deliver community-focused initiatives that align with Council's priorities and enhance local wellbeing, connection, resilience and inclusion.
- Equitable and inclusive – Prioritises support for initiatives that benefit vulnerable, diverse or underrepresented groups and promote fairness across the Local Government Area (LGA).
- Transparent and accountable – Delivered through consistent, documented processes in accordance with section 356 of the *Local Government Act 1993*, with oversight and public reporting.
- Outcome-focused – Targeted towards proposals that demonstrates measurable community benefit and contribute to a thriving, connected, and liveable LGA.
- Efficient and responsible – Ensures public funds and resources are used wisely, with clear value for money considerations guiding decision-making.
- Accessible and fair – Provides a clear and consistent pathway for applicants, with decisions based on merit, strategic fit and available resources.

3. Scope

Funding under this policy will be made available under the following two (2) funding streams

1. **Financial Concession (Stream 1)**
   Provision of reduced hire costs, fees or charges or in-kind support for events.
2. **Mayoral Discretionary Fund (Stream 2)**
   Token donations available at the discretion of the Mayor to support small projects, community initiatives or contributions on behalf of Council.

Implementation of this policy is dependent upon Delivery Program and Operational Plan resource allocation.

Each year, Council may make general budgetary provisions to enable funding to be made available for each of the streams.

This policy does not apply to:

- Commercial Sponsorships entered into by Council business units for marketing or revenue generation.
- Incoming grants, including externally funded programs administered by Council.

- Developer contributions, including in-kind contributions made under Voluntary Planning Agreements or as part of the *Environmental Planning and Assessment Act 1979*.
- Formal leasing, licencing or Memorandum of Understanding arrangements for Council owned land or facilities.
- Events that have already taken place. No retrospective applications will be accepted.
- Hardship of Financial Assistance Applications made in respect to Land Rates and water/sewer/domestic waste charges under Council's Financial Assistance and Hardship Policy.

4. Financial Concession for Community Events and Initiatives (Stream 1)

Funding Eligibility

Applications for funding must be for a defined purpose;

1. Priority will be given to:
   1.1 Projects which support welfare activities;
   1.2 Projects/events which support the priorities of various plans adopted by Council;
   1.3 Projects/events which have not previously received funding;
   1.4 Areas where there is an obvious and documented community/local need;
   1.5 Events or projects which can demonstrate a positive economic impact to the Yass Valley
2. Contribution from the applicant to the project/event in case and/or in-kind (voluntary labour and/or materials etc) will be highly favoured, as will their efforts to seek funding from other sources.
3. **No cash/monetary donations will be considered under this funding stream.**

To be eligible for a reduction or waiver the application must be considered in at least one of the following categories:

- Charitable organisation
- Non-profit organisation and dependent upon amount requested, may be asked to provide audited financial accounts
- Pensioner groups
- Community groups

Council **will not** consider applications under this Stream for:

- Any profit-making ventures for commercial entities;
- Any activity, event or program that contravenes Council's existing policies;
- The bond associated with the use of Council facilities;
- Retrospective applications, including refunds.

Funding under this stream will be capped at $1,000 per application and may be in the form of:

a) In-kind support (eg: Assistance with provision of Traffic Control, bollard hire, staff assistance with event)
b) Up to 50% fee waiver for Council venue hire and associated fees (eg: Use of Community facility with waste removal).
c) Token gift donation on behalf of Council (eg: Donation of a local produce hamper sourced from the Visitors Information Centre)

Funding Assessment

Requests for funding (in-kind or fee waiver) up to $1,000 can be authorised by the Chief Executive Officer and will be reflected in the Instrument of Delegation to the CEO in accordance with Section 377(1A) of the Local Government Act 1993.

To ensure continuing objectivity in the funding evaluation process, the following procedure will be strictly adhered to:

- All applications will be considered on their merits, taking into account the circumstances of each case, the availability of funds and the relevant provision of the Local Government Act 1993, or any other Act(s) authorising Council to provide donations or financial assistance.
- Applications will then be assessed on their eligibility and, where required, will be reported to Council for consideration and resolution.

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- A list of all approvals made under this Policy will be reported in the respective years' Annual Report.

Requests exceeding $1,000 will need to be approved by a resolution of Council. Once the budget relating to this Policy has been exhausted, no further applications will be considered.

The applicant may be required to provide the following information as part of their request:

- Demonstrate the substantial degree of community support and representation;
- Explain the nature of the event or activity;
- Explain the perceived benefit of the event or activity to the local community;
- Explain the ability of the event or activity to complement existing community services;
- Detail alternative funding sources available and accessed by the organisation
- Detail previous funding assistance provided by the Council;
- Detail information regarding the organisation to include:
  a) Organisation profile
  b) Membership information
  c) Funding profile and non-profit status;
  d) Marketing intentions and acknowledgement of Council's contribution

Exclusions

Council previously resolved to provide in-kind assistance to Anzac Day services until 2028. Therefore, no application is required for the ongoing provision of this event in accordance with this Policy. All other recurring events that may have received assistance from Council in the past need to make application for future consideration under this Policy.

Funding Applications

Any request for financial assistance under this stream must be made in writing. Such a request can be made at any time during the financial year and must include a completed application form. The form is annexed to this policy as **Attachment A**.

5. Mayoral Discretionary Fund (Stream 2)

Funding Eligibility

The Mayoral Discretionary Fund will be reserved for nominal/token donations or gifts to charitable, community benefiting, or "not for profit" organisations. No commercial entities are eligible to apply for consideration under this funding stream.

The Mayoral Discretionary Fund is intended for one-off gifts, donations, contributions for welfare support, community fundraising initiatives etc. It is not to be used for the waiver of lease/licence fees imposed under an executed Agreement by Council.

Funding Assessment

The Mayor will have discretion to make donations within the annual allocated budget.

Donations under the Mayoral Discretionary Fund are determined by the Mayor and have an upper limit of $200 for each donation.

Only one application per entity/individual can be made per annum.

All attempts will be made to purchase gifts from the Visitors Information Centre or another local business as part of any donation provided under this funding stream.

Funding Applications

Any request for a donation under the Mayoral Discretionary Fund must be made in writing using the application form (**Attachment A**). Such a request can be made at any time during the financial year or until such time all budgetary allocations are exhausted.

Applications for funding will be recorded in a publicly available register detailing the name of the applicant, nature of the request and Mayor's determination.

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Approval to provide a donation or concession in any of the above Funding Streams does not imply Council's endorsement of the applicant's event or project or of the applicant's philosophy or objectives.

6. Approval History

Review Date	*Report to Council*	*Minute No.*	*Exhibition Period*	*Adoption*	*Rescission Date*

7. Ownership and Approval

Responsibility	Role
Author	
Owner	
Endorser	
Approver	Council

DRAFT

ATTACHMENT A

yass valley council
the country the people

Application for Financial Assistance, Mayoral Discretionary Fund or Fee Waiver

Name of Organisation:
Contact Person:
Address:
Telephone: **Email:**
Requested amount: $_____ (Attach a copy of the request or evidence showing expense)
Which Funding Stream are you applying under? *(Please select below)* ☐ **Stream 1 (Fee Waiver/In-Kind Assistance)** ☐ **Stream 2 (Mayoral Discretionary)**
Value of Request **Strategic Directions (*specify association with Council's Community Strategic Plan*)** **Other Grant Funding *(please specify funding received from other sources either approved or pending)***
Description of the Project, Service or Event When completing this section please provide as much information as possible including details on the following where applicable: (*Please use additional pages as necessary*) • What identified community need does this project seek to fulfil? • If an event, what are the benefits to the Yass valley region? • Who will benefit from the project/event (include target groups and/or users & attach letters of support if applicable) _____ _____ _____ _____

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DECLARATION

I/We certify that, to the best of my/our knowledge, the information contained within this application is true and correct.

Signature:

Name:

Position:

Date:

Council collects personal information only for a lawful purpose that is directly related to Council's functions and activities. The personal information Council has collected as part of this application is collected for the purpose of processing this request for assistance. The application may be reported to Council for consideration and determination. Should this occur, a copy of this form will be included in Council's Agenda and be publicly available. For further information please refer to Council's Privacy Management Plan

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