



Castlereagh Macquarie County Council

Long Term Financial Plan

2025/26 – 2034/35

CASTLEREAGH MACQUARIE COUNTY COUNCIL

Long-term Financial Plan

Income Statement
Income from continuing operations

User charges and fees

Interest and investment revenue

Other revenues

Grants and Contributions provided for operating purposes

Other income

Other income

Net gains from disposal of assets

Total income from continuing operations
Expenses from continuing operations

Employee benefits and on-costs

Materials and services

Depreciation and amortisation

Borrowing costs

Net losses from the disposal of assets

Total expenses from continuing operations
Operating result from continuing operations
NET OPERATING RESULT FOR THE YEAR

Net operating result attributable to Council

 Net operating result for the year before
contributions provided for capital purposes

23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
79	45	50	52	53	55	57	59	60	62	64	66
37	47	48	49	50	51	52	53	54	56	58	59
5	0	0	0	0	0	0	0	0	0	0	0
1442	986	1192	1064	1105	1147	1191	1236	1283	1332	1383	1436
18	21	21	21	21	22	22	22	22	22	22	22
0	5	5	6	6	6	7	7	7	8	8	8
1,581	1,104	1,316	1,192	1,235	1,281	1,329	1,377	1,426	1,480	1,535	1,591
747	772	705	761	789	819	849	881	913	947	982	1018
702	636	520	380	390	399	410	422	430	440	450	463
115	95	101	101	101	101	101	101	101	101	101	101
2	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
1,566	1,503	1,326	1,242	1,280	1,319	1,360	1,404	1,444	1,488	1,533	1,582
15	-399	-10	-50	-45	-38	-31	-27	-18	-8	2	9
15	-399	-10	-50	-45	-38	-31	-27	-18	-8	2	9
15	-399	-10	-50	-45	-38	-31	-27	-18	-8	2	9

CASTLEREAGH MACQUARIE COUNTY COUNCIL
Statement of Comprehensive Income

 Net operating result for the year as per the
Income Statement

Other Comprehensive Income - Gain/Loss on revaluation

Total Comprehensive Income for the year attributable to Council

23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
15	-399	-10	-50	-45	-38	-31	-27	-18	-8	2	9
46	0	0	0	0	0	0	0	0	0	0	0
61	-399	-10	-50	-45	-38	-31	-27	-18	-8	2	9

CASTLEREAGH MACQUARIE COUNTY COUNCIL

Long-term Financial Plan

Statement of Financial Position

ASSETS

Current Assets

Cash and cash equivalents

Investments

receivables

Inventories

other

Total Current Assets

Non-current assets

Infrastructure, property, plant and equipment

Right of use assets

Total non-current assets

Total Assets

LIABILITIES

Current Liabilities

Payables

Lease liabilities

Provisions

Total Current Assets

Non-current liabilities

Lease liabilities

Provisions

Total non-current liabilities

Total Liabilities

NET ASSETS

EQUITY

Accumulated surplus

Revaluation Reserve

Council equity interest

Total equity

23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
916	556	557	557	560	560	563	564	567	568	579	585
500	500	500	500	500	500	500	500	500	500	500	500
30	31	24	24	1	1	1	1	1	1	1	1
40	51	51	51	51	51	51	51	51	51	51	51
3	0	0	0	0	0	0	0	0	0	0	0
1,489	1,138	1,132	1,132	1,112	1,112	1,115	1,116	1,119	1,120	1,131	1,137
528	526	481	474	435	415	384	372	346	341	351	344
49	24	70	45	20	55	30	5	65	40	15	50
577	550	551	519	455	470	414	377	411	381	366	394
2,066	1,688	1,683	1,651	1,567	1,582	1,529	1,493	1,530	1,501	1,497	1,531
76	116	101	138	118	163	161	171	160	158	171	155
19	24	25	25	20	25	25	5	25	25	15	25
256	262	237	243	249	222	228	233	239	245	251	257
351	402	363	406	387	410	414	409	424	428	437	437
31	0	45	20	0	30	5	0	40	15	0	25
0	0	0	0	0	0	0	0	0	0	0	0
31	0	45	20	0	30	5	0	40	15	0	25
382	402	408	426	387	440	419	409	464	443	437	462
1,684	1,285	1,275	1,225	1,180	1,142	1,111	1,084	1,066	1,058	1,060	1,069
1,201	802	792	742	697	659	628	601	583	575	577	586
483	483	483	483	483	483	483	483	483	483	483	483
1,684	1,285	1,275	1,225	1,180	1,142	1,111	1,084	1,066	1,058	1,060	1,069
1,684	1,285	1,275	1,225	1,180	1,142	1,111	1,084	1,066	1,058	1,060	1,069

CASTLEREAGH MACQUARIE COUNTY COUNCIL Statement of Changes in Equity Opening balance Net operating result for the year Equity - balance at end of the reporting period	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
	1,623	1,684	1,285	1,275	1,225	1,180	1,142	1,111	1,084	1,066	1,058	1,060
	61	-399	-10	-50	-45	-38	-31	-27	-18	-8	2	9
	1,684	1,285	1,275	1,225	1,180	1,142	1,111	1,084	1,066	1,058	1,060	1,069

CASTLEREAGH MACQUARIE COUNTY COUNCIL Statement of Cash Flows for the years ending Cash flows from operating activities <i>Receipts:</i> User charges and fees Interest and investment revenue Other revenues Grants and Contributions provided for operating purposes <i>Payments:</i> Employee benefits and on-costs Materials and contracts Borrowing costs Other expenses Net cash provided (or used in) operating activities Cash flows from investing activities <i>Receipts:</i> Sale of infrastructure, property, plant and equipment Redemption of term deposits <i>Payments</i> Purchase of infrastructure, property, plant and equipment Acquisition of term deposits Net cash provided (or used in) investing activities Cash flows from financing Principal component of lease payments Net cash flows from financing activities Net increase/(decrease) in cash and cash equivalents Plus: cash and cash equivalents - beginning of year Cash and cash equivalents - end of year plus: investments on hand - end of year Total cash, cash equivalents and investments	23-24	24-25	25-26	26-27	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35
	155	45	50	52	53	55	57	59	60	62	64	66
	37	47	48	49	50	51	52	53	54	56	58	59
	115	26	26	27	27	28	29	29	29	30	30	30
	1442	986	1192	1064	1105	1147	1191	1236	1283	1332	1383	1436
	-678	-772	-705	-761	-789	-819	-849	-881	-913	-947	-982	-1018
	-663	-648	-558	-342	-386	-386	-412	-411	-440	-442	-437	-478
	-2	0	0	0	0	0	0	0	0	0	0	0
	-51	0	0	0	0	0	0	0	0	0	0	0
	355	-316	53	89	60	76	68	85	73	91	116	95
	0	46	26	50	41	65	41	66	62	54	54	75
	1,000	0	0	0	0	0	0	0	0	0	0	0
	0	-115	-52	-113	-72	-115	-79	-123	-105	-117	-132	-136
	1,000	0	0	0	0	0	0	0	0	0	0	0
	0	-69	-26	-63	-31	-50	-38	-57	-43	-63	-78	-61
	-20	-25	-26	-26	-26	-26	-27	-27	-27	-27	-27	-28
	-20	-25	-26	-26	-26	-26	-27	-27	-27	-27	-27	-28
	335	-360	1	0	3	0	3	1	3	1	11	6
	581	916	556	557	557	560	560	563	564	567	568	579
	916	556	557	557	560	560	563	564	567	568	579	585
	500	500	500	500	500	500	500	500	500	500	500	500
	1,416	1,056	1,057	1,057	1,060	1,060	1,063	1,064	1,067	1,068	1,079	1,085

CASTLEREAGH MACQUARIE COUNTY COUNCIL

OPERATING BUDGET FOR 2025-2026 AND TEN YEAR FINANCIAL PLAN - Scenario 1 (4.3% Increase in Contributions)

	Current Year 2024/25	Year 1 estimate 2025/26	Year 2 estimate 2026/27	Year 3 estimate 2027/28	Year 4 estimate 2028/29	Year 5 estimate 2029/30	Year 6 estimate 2030/31	Year 7 estimate 2031/32	Year 8 estimate 2032/33	Year 9 estimate 2033/34	Year 10 estimate 2034/35
INCOME											
DPI - NW LLS WAP Grant	119,877	124,073	128,415	132,910	137,562	142,376	147,359	152,517	157,855	163,380	169,098
DPI - CW LLS WAP Grant	248,917	257,629	266,646	275,979	285,638	295,635	305,983	316,692	327,776	339,248	351,122
DPI Mgt Bio Control Unit	39,507	0	0	0	0	0	0	0	0	0	0
LLS Hudson Pear (projects)	60,952	0	0	0	0	0	0	0	0	0	0
DPI Unincorporated Area	149,460	149,460	0	0	0	0	0	0	0	0	0
Parkinsonia Grant Works 23-24	42,350	17,650	0	0	0	0	0	0	0	0	0
DPIRNSW - Rubber Vine Project	58,800	0	0	0	0	0	0	0	0	0	0
Constituent Council Contribs	616,856	643,381	669,116	695,881	723,716	752,665	782,771	814,082	846,645	880,511	915,732
Interest on Investments	46,700	47,634	48,587	49,558	50,550	51,813	53,109	54,436	55,797	58,029	59,480
Lease Office Space	20,800	20,800	20,800	20,800	21,500	21,500	21,500	21,500	22,145	22,145	22,145
WH&S Incentive Rebate	5,000	5,000	5,115	5,233	5,353	5,487	5,624	5,765	5,909	5,765	5,909
Administration - Total	1,409,219	1,265,627	1,138,679	1,180,360	1,224,318	1,269,476	1,316,346	1,364,992	1,416,128	1,469,078	1,523,485
Destruction of Weeds											
Private Works Income	0	0	0	0	0	0	0	0	0	0	0
Destruction of Weeds - Total	0	0	0	0	0	0	0	0	0	0	0
Private Works											
Private Works Income	45,455	50,500	52,015	53,575	55,183	56,838	58,543	60,300	62,109	63,972	65,891
Private Works - Total	45,455	50,500	52,015	53,575	55,183	56,838	58,543	60,300	62,109	63,972	65,891
Other Income											
Plant Income	163,782	165,793	167,852	169,960	172,119	174,330	176,594	178,912	181,286	183,717	186,207
profit on sale of plant	5,000	5,000	6,000	6,000	6,000	7,000	7,000	7,000	8,000	8,000	8,000
Other Income - Total	168,782	170,793	173,852	175,960	178,119	181,330	183,594	185,912	189,286	191,717	194,207
Revenue Income - Total	1,623,456	1,486,919	1,364,546	1,409,896	1,457,620	1,507,645	1,558,483	1,611,204	1,667,522	1,724,767	1,783,584
EXPENDITURE											
Administration Costs											
General Manager's Salary	80,000	81,920	83,886	85,899	87,961	90,072	92,234	94,447	96,714	99,035	101,412
Contract Administrative Support EOY	12,610	12,913	13,223	13,540	13,865	14,198	14,538	14,887	15,245	15,610	15,985
Administration Salaries	62,100	63,499	65,404	67,366	69,387	71,469	73,613	75,821	78,096	80,439	82,852
Cont'b to WAP, HP, UA	-48,698	-84,592	-71,829	-74,343	-76,945	-79,638	-82,426	-85,311	-88,297	-91,387	-94,586
WH&S Risk Management	19,000	5,000	5,115	5,233	5,353	5,487	5,624	5,765	5,909	5,765	5,909
Travelling	4,600	2,000	2,000	2,001	2,002	2,003	2,004	2,005	2,006	2,007	2,008
Audit Fees	12,700	19,000	19,456	19,923	20,401	20,891	21,392	21,906	22,431	22,970	23,521
Audit Risk Improvement Cttee	9,315	9,539	9,767	10,002	10,242	10,488	10,739	10,997	11,261	11,531	11,808
Advertising	4,500	4,608	4,719	4,832	4,948	5,067	5,188	5,313	5,440	5,571	5,704
Printing & Stationary	3,500	3,584	3,670	3,758	3,848	3,941	4,035	4,132	4,231	4,333	4,437
Postage & Freight	1,325	1,357	1,389	1,423	1,457	1,492	1,528	1,564	1,602	1,640	1,680

Telephone	9,669	9,901	10,139	10,382	10,631	10,886	11,148	11,415	11,689	11,970	12,257
Bank Charges	753	771	790	809	828	848	868	889	910	932	955
Legal Expenses	1,000	1,024	1,049	1,074	1,100	1,126	1,153	1,181	1,209	1,238	1,268
sundry admin expenses	12,000	12,288	12,583	12,885	13,194	13,511	13,835	14,167	14,507	14,855	15,212
Lease fee expense Walgett	15,000	20,800	20,800	20,800	20,800	21,500	21,500	21,500	21,500	21,500	22,500
Office Mtce & Running Expense	7,800	7,987	8,179	8,375	8,576	8,782	8,993	9,209	9,430	9,656	9,888
IT Purchases expensed in year	7,000	7,168	7,340	7,516	7,697	7,881	8,070	8,264	8,462	8,666	8,874
Computer & Office equip Mtce	32,250	22,000	22,528	23,069	23,622	24,189	24,770	25,364	25,973	26,596	27,235
web site costs	1,000	1,024	1,049	1,074	1,100	1,126	1,153	1,181	1,209	1,238	1,268
Administration Costs - Total	247,424	201,790	221,255	225,616	230,066	235,316	239,959	244,696	249,528	254,165	260,184
Insurance Costs											
Fidelity Gaurantee	2,797	2,864	2,933	3,003	3,075	3,149	3,225	3,302	3,381	3,463	3,546
Public Liability & Prof Indemnity	40,504	41,476	42,472	43,491	44,535	45,603	46,698	47,819	48,966	50,142	51,345
Property Insurance	10,523	10,776	11,034	11,299	11,570	11,848	12,132	12,423	12,722	13,027	13,339
Personal Accident	1,911	1,957	2,004	2,052	2,101	2,152	2,203	2,256	2,310	2,366	2,422
Councillor's and Officers' Liability	14,897	15,255	15,621	15,996	16,379	16,773	17,175	17,587	18,009	18,442	18,884
Motor vehicle liability	7,610	7,793	7,980	8,171	8,367	8,568	8,774	8,984	9,200	9,421	9,647
Insurance Costs - Total	78,242	80,120	82,043	84,012	86,028	88,093	90,207	92,372	94,589	96,859	99,184
Governance Costs											
Chairperson's Allowance	4,150	4,250	4,352	4,456	4,563	4,672	4,785	4,899	5,017	5,137	5,261
Councillors' Meeting Fees	19,271	19,734	20,207	20,692	21,189	21,697	22,218	22,751	23,297	23,856	24,429
Councillors' Travelling	10,278	10,525	10,777	11,036	11,301	11,572	11,850	12,134	12,425	12,724	13,029
Councillors' Subsistence - CMCC Mtgs	1,506	1,542	1,579	1,617	1,656	1,696	1,736	1,778	1,821	1,864	1,909
Subscription - LGNSW	3,054	3,127	3,202	3,279	3,358	3,438	3,521	3,606	3,692	3,781	3,871
Delegates Expenses	1,601	1,639	1,679	1,719	1,760	1,803	1,846	1,890	1,935	1,982	2,030
Councillors Superannuation	1,024	1,049	1,074	1,100	1,126	1,153	1,181	1,209	1,238	1,268	1,298
Governance Costs - Total	40,884	41,865	42,870	43,899	44,952	46,031	47,136	48,267	49,426	50,612	51,827
Employee Overheads											
ToolBox Meetings	1,441	1,476	1,511	1,547	1,584	1,622	1,661	1,701	1,742	1,784	1,827
Annual Leave	52,891	35,723	36,580	37,458	38,357	39,278	40,221	41,186	42,174	43,186	44,223
Long Service Leave	15,020	42,878	13,187	13,503	13,828	14,159	14,499	14,847	15,204	15,568	15,942
Sick Leave	64,902	17,861	18,290	18,729	19,178	19,638	20,110	20,592	21,087	21,593	22,111
compassionate leave	1,744	1,786	1,829	1,873	1,918	1,964	2,011	2,059	2,108	2,159	2,211
Employee Overheads distributed to works	-253,551	-213,251	-187,649	-192,152	-196,764	-201,486	-206,322	-211,274	-216,344	-221,536	-226,853
Union Picnic Day	687	703	720	738	755	773	792	811	831	850	871
Public Holidays NEI	16,792	17,195	17,608	18,030	18,463	18,906	19,360	19,824	20,300	20,787	21,286
Superannuation	68,533	70,178	71,862	73,587	75,353	77,161	79,013	80,909	82,851	84,840	86,876
Workers Compensation	9,239	9,461	9,688	9,920	10,158	10,402	10,652	10,907	11,169	11,437	11,712
Protective Clothing	2,486	2,546	2,607	2,669	2,733	2,799	2,866	2,935	3,005	3,078	3,151
Staff travel to meetings 61218	4,000	4,096	4,194	4,295	4,398	4,504	4,612	4,722	4,836	4,952	5,071
Allowances Disability/Climatic	692	709	726	743	761	779	798	817	837	857	877
Staff Training	15,124	8,640	8,847	9,060	9,277	9,500	9,728	9,961	10,200	10,445	10,696
Sub -Total - Employee Overheads	0	0	0	0	-0	0	0	0	-0	0	-0
Sub Total Administrative Overheads	366,550	323,775	346,168	353,527	361,046	369,440	377,302	385,335	393,542	401,635	411,195
Destruction of Weeds											
WAP CW Grant expenditure + Council Contribution - Admin	449,999	515,258	533,292	551,957	571,276	591,271	611,965	633,384	655,552	678,497	702,244

WAP NW Grant Expenditure + Council Contribution - Admin	217,880	248,145	256,830	265,820	275,123	284,753	294,719	305,034	315,710	326,760	338,197
WAP 1520 Grant Expenses - Other Costs -Cnl Roads	90,000	60,000	61,440	62,915	64,425	65,971	67,554	69,175	70,835	72,536	74,276
Parkinsonia project	42,350	0	0	0	0	0	0	0	0	0	0
Rubber vine project	58,800	0	0	0	0	0	0	0	0	0	0
Unincorporated Area LCA	149,460	149,460	0	0	0	0	0	0	0	0	0
Contribution Administration	-13,636	-13,636	0	0	0	0	0	0	0	0	0
Destruction of Weeds - Total	994,853	959,228	851,563	880,692	910,824	941,994	974,238	1,007,593	1,042,098	1,077,792	1,114,717
Private Works											
	0	0	0	0	0	0	0	0	0	0	0
DPI - Biocontrol Unit	39,507	0	0	0	0	0	0	0	0	0	0
DPI Hudson Pear Containment	60,952	0	0	0	0	0	0	0	0	0	0
Cost of private works	25,267	27,775	28,608	29,466	30,350	31,261	32,199	33,165	34,160	35,185	36,240
	0	0	0	0	0	0	0	0	0	0	0
Private Works -Total	125,726	27,775	28,608	29,466	30,350	31,261	32,199	33,165	34,160	35,185	36,240
Other Expenses											
Depot Expenses	10,834	11,094	11,360	11,633	11,912	12,198	12,491	12,791	13,098	13,412	13,734
Storage Rental	4,681	4,793	4,908	5,026	5,147	5,270	5,397	5,526	5,659	5,795	5,934
Plant Expenses	83,782	85,793	87,852	89,960	92,119	94,330	96,594	98,912	101,286	103,717	106,206
Depreciation	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,001
Other Expenses -Total	179,297	181,680	184,120	186,619	189,178	191,798	194,482	197,229	200,043	202,924	205,875
Revenue Expenses - Total	1,666,426	1,492,458	1,410,459	1,450,304	1,491,399	1,534,494	1,578,221	1,623,322	1,669,843	1,717,536	1,768,027
Net Operating Surplus/(Deficit) after Deprecn	-42,970	-5,539	-45,913	-40,408	-33,779	-26,849	-19,737	-12,118	-2,320	7,231	15,557
Capital Income											
Sale/Trade in of Plant Assets	46,000	26,000	50,000	26,000	65,000	26,000	66,000	32,000	54,000	54,000	60,000
Sale/Trade Spray Rigs	0	0	0	15,000	0	15,000	0	30,000	0	0	15,000
Transfer from ELE reserve	0	0	0	0	0	0	0	0	0	0	0
Transfer from Plant Reserve	28,000	8,000	25,000	0	15,000	5,000	10,000	0	10,000	0	0
Transfer from IT Reserve	0	0	10,000	5,000	0	5,000	0	0	0	15,000	0
Transfer from WH&S Reserve	14,000	0	0	0	0	0	0	0	0	0	0
Transfer from Building Reserve	0	5,000	0	0	0	0	0	0	0	0	0
Capital Income - Total	88,000	39,000	85,000	46,000	80,000	51,000	76,000	62,000	64,000	69,000	75,000
Capital Expenditure											
Bio control unit	5,000	2,000	2,000	2,000	2,000	2,000	2,000	3,000	3,000	3,000	3,000
Minor Building Improvements	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,319	2,377
New Vehicles - Nett	106,000	46,000	92,000	47,000	109,000	49,000	117,000	60,000	110,000	110,000	110,000
New Spray Rigs	0	0	0	19,000	0	19,000	0	38,000	0	0	19,000
IT Equipment	0	0	15,000	0	0	5,000	0	0	0	15,000	0
Small Plant, Tools, Radios	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Transfer to ELE Reserve	15,000	10,000	0	0	0	0	5,000	5,000	5,000	5,000	5,000
Transfer to Plant Reserve	9,000	30,000	0	0	0	15,000	0	0	10,000	0	15,000
Transfer to IT Reserve	0	15,000	0	5,000	5,000	0	0	10,000	0	0	0
Transfer to Building Reserve	0	0	0	0	0	0	0	0	0	0	0
TSFR To WH&S Reserve	0	0	0	0	0	0	0	0	0	0	0
Capital Expenditure - Total	139,000	107,000	113,050	77,101	120,154	94,208	128,263	120,319	132,377	137,319	156,377

Net Capital Movements Surplus/(Deficit)	-51,000	-68,000	-28,050	-31,101	-40,154	-43,208	-52,263	-58,319	-68,377	-68,319	-81,377
Summary											
Total Income	1,711,456	1,525,919	1,449,546	1,455,896	1,537,620	1,558,645	1,634,483	1,673,204	1,731,522	1,793,767	1,858,584
Total Expenditure	1,805,426	1,599,458	1,523,509	1,527,405	1,611,552	1,628,701	1,706,483	1,743,642	1,802,220	1,854,855	1,924,404
Net Total of All ExIncome & Expenditure Surplus/(Deficit)	-93,970	-73,539	-73,963	-71,509	-73,932	-70,057	-72,000	-70,438	-70,698	-61,088	-65,820
Add back depreciation minus Profit on Sale	85,000	75,000	74,000	74,000	74,000	73,000	73,000	73,000	72,000	72,000	72,000
Net cash result for year Surplus (Deficit)	-8,970	1,461	37	2,491	68	2,943	1,000	2,562	1,302	10,912	6,180
Accumulated working capital	864,030	865,491	865,528	868,019	868,087	871,030	872,030	874,592	875,894	886,806	892,986
	4.33	4.13	4.06	3.76	3.75	3.74	3.42	3.42	3.42	3.27	3.20
Plant Reserve	18,000	40,000	15,000	15,000	0	10,000	0	0	0	0	15,000
ELE Reserve	117,000	127,000	127,000	127,000	127,000	127,000	132,000	137,000	142,000	147,000	152,000
WH&S Reserve	0	0	0	0	0	0	0	0	0	0	0
IT reserve	0	15,000	5,000	5,000	10,000	5,000	5,000	15,000	15,000	0	0
Building Reserve	20,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Balance of reserve accounts	155,000	197,000	167,000	167,000	157,000	162,000	157,000	172,000	177,000	167,000	187,000
Overheads	366,550	323,775	346,168	353,527	361,046	369,440	377,302	385,335	393,542	401,635	411,195
Overheads %	20%	20%	23%	23%	22%	23%	22%	22%	22%	22%	21%

CASTLEREAGH MACQUARIE COUNTY COUNCIL

OPERATING BUDGET FOR 2025-2026 AND TEN YEAR FINANCIAL PLAN - Scenario 2 No increase in contributions

	Current Year 2024/25	Year 1 estimate 2025/26	Year 2 estimate 2026/27	Year 3 estimate 2027/28	Year 4 estimate 2028/29	Year 5 estimate 2029/30	Year 6 estimate 2030/31	Year 7 estimate 2031/32	Year 8 estimate 2032/33	Year 9 estimate 2033/34	Year 10 estimate 2034/35
INCOME											
DPI - NW LLS WAP Grant	119,877	124,073	128,415	132,910	137,562	142,376	147,359	152,517	157,855	163,380	169,098
DPI - CW LLS WAP Grant	248,917	257,629	266,646	275,979	285,638	295,635	305,983	316,692	327,776	339,248	351,122
DPI Mgt Bio Control Unit	39,507	0	0	0	0	0	0	0	0	0	0
LLS Hudson Pear (projects)	60,952	0	0	0	0	0	0	0	0	0	0
DPI Unincorporated Area	149,460	149,460	0	0	0	0	0	0	0	0	0
Parkinsonia Grant Works 23-24	42,350	17,650	0	0	0	0	0	0	0	0	0
DPIRNSW - Rubber Vine Project	58,800	0	0	0	0	0	0	0	0	0	0
Constituent Council Contribs	616,856	616,856	641,530	667,191	693,879	721,634	750,500	780,520	811,740	844,210	877,978
Interest on Investments	46,700	47,634	48,587	49,558	50,550	51,813	53,109	54,436	55,797	58,029	59,480
Lease Office Space	20,800	20,800	20,800	20,800	21,500	21,500	21,500	21,500	22,145	22,145	22,145
WH&S Incentive Rebate	5,000	5,000	5,115	5,233	5,353	5,487	5,624	5,765	5,909	5,765	5,909
Administration - Total	1,409,219	1,239,102	1,111,093	1,151,671	1,194,481	1,238,446	1,284,074	1,331,430	1,381,223	1,432,777	1,485,732
Private Works											
Private Works Income	45,455	50,500	52,015	53,575	55,183	56,838	58,543	60,300	62,109	63,972	65,891
Private Works - Total	45,455	50,500	52,015	53,575	55,183	56,838	58,543	60,300	62,109	63,972	65,891
Other Income											
Plant Income	163,782	165,793	167,852	169,960	172,119	174,330	176,594	178,912	181,286	183,717	186,207
profit on sale of plant	5,000	5,000	6,000	6,000	6,000	7,000	7,000	7,000	8,000	8,000	8,000
Other Income - Total	168,782	170,793	173,852	175,960	178,119	181,330	183,594	185,912	189,286	191,717	194,207
Revenue Income - Total	1,623,456	1,460,395	1,336,960	1,381,207	1,427,783	1,476,614	1,526,212	1,577,642	1,632,618	1,688,466	1,745,831
EXPENDITURE											
Administration Costs											
General Manager's Salary	80,000	81,920	83,886	85,899	87,961	90,072	92,234	94,447	96,714	99,035	101,412
Contract Administrative Support EOY	12,610	12,913	13,223	13,540	13,865	14,198	14,538	14,887	15,245	15,610	15,985
Administration Salaries	62,100	63,499	65,404	67,366	69,387	71,469	73,613	75,821	78,096	80,439	82,852
Cont'b to WAP, HP, UA	-48,698	-84,592	-71,829	-74,343	-76,945	-79,638	-82,426	-85,311	-88,297	-91,387	-94,586
WH&S Risk Management	19,000	5,000	5,115	5,233	5,353	5,487	5,624	5,765	5,909	5,765	5,909
Travelling	4,600	2,000	2,000	2,001	2,002	2,003	2,004	2,005	2,006	2,007	2,008
Audit Fees	12,700	19,000	19,456	19,923	20,401	20,891	21,392	21,906	22,431	22,970	23,521
Audit Risk Improvement Cttee	9,315	9,539	9,767	10,002	10,242	10,488	10,739	10,997	11,261	11,531	11,808
Advertising	4,500	4,608	4,719	4,832	4,948	5,067	5,188	5,313	5,440	5,571	5,704
Printing & Stationary	3,500	3,584	3,670	3,758	3,848	3,941	4,035	4,132	4,231	4,333	4,437
Postage & Freight	1,325	1,357	1,389	1,423	1,457	1,492	1,528	1,564	1,602	1,640	1,680
Telephone	9,669	9,901	10,139	10,382	10,631	10,886	11,148	11,415	11,689	11,970	12,257
Bank Charges	753	771	790	809	828	848	868	889	910	932	955
Legal Expenses	1,000	1,024	1,049	1,074	1,100	1,126	1,153	1,181	1,209	1,238	1,268
sundry admin expenses	12,000	12,288	12,583	12,885	13,194	13,511	13,835	14,167	14,507	14,855	15,212
Lease fee expense Walgett	15,000	20,800	20,800	20,800	20,800	21,500	21,500	21,500	21,500	21,500	22,500

Office Mtce & Running Expense	7,800	7,987	8,179	8,375	8,576	8,782	8,993	9,209	9,430	9,656	9,888
IT Purchases expensed in year	7,000	7,168	7,340	7,516	7,697	7,881	8,070	8,264	8,462	8,666	8,874
Computer & Office equip Mtce	32,250	22,000	22,528	23,069	23,622	24,189	24,770	25,364	25,973	26,596	27,235
web site costs	1,000	1,024	1,049	1,074	1,100	1,126	1,153	1,181	1,209	1,238	1,268
Administration Costs - Total	247,424	201,790	221,255	225,616	230,066	235,316	239,959	244,696	249,528	254,165	260,184
Insurance Costs											
Fidelity Gaurantee	2,797	2,864	2,933	3,003	3,075	3,149	3,225	3,302	3,381	3,463	3,546
Public Liability & Prof Indemnity	40,504	41,476	42,472	43,491	44,535	45,603	46,698	47,819	48,966	50,142	51,345
Property Insurance	10,523	10,776	11,034	11,299	11,570	11,848	12,132	12,423	12,722	13,027	13,339
Personal Accident	1,911	1,957	2,004	2,052	2,101	2,152	2,203	2,256	2,310	2,366	2,422
Councillor's and Officers' Liability	14,897	15,255	15,621	15,996	16,379	16,773	17,175	17,587	18,009	18,442	18,884
Motor vehicle liability	7,610	7,793	7,980	8,171	8,367	8,568	8,774	8,984	9,200	9,421	9,647
Insurance Costs - Total	78,242	80,120	82,043	84,012	86,028	88,093	90,207	92,372	94,589	96,859	99,184
Governance Costs											
Chairperson's Allowance	4,150	4,250	4,352	4,456	4,563	4,672	4,785	4,899	5,017	5,137	5,261
Councillors' Meeting Fees	19,271	19,734	20,207	20,692	21,189	21,697	22,218	22,751	23,297	23,856	24,429
Councillors' Travelling	10,278	10,525	10,777	11,036	11,301	11,572	11,850	12,134	12,425	12,724	13,029
Councillors' Subsistence - CMCC Mtgs	1,506	1,542	1,579	1,617	1,656	1,696	1,736	1,778	1,821	1,864	1,909
Subscription - LGNSW	3,054	3,127	3,202	3,279	3,358	3,438	3,521	3,606	3,692	3,781	3,871
Delegates Expenses	1,601	1,639	1,679	1,719	1,760	1,803	1,846	1,890	1,935	1,982	2,030
Councillors Superannuation	1,024	1,049	1,074	1,100	1,126	1,153	1,181	1,209	1,238	1,268	1,298
Governance Costs - Total	40,884	41,865	42,870	43,899	44,952	46,031	47,136	48,267	49,426	50,612	51,827
Employee Overheads											
ToolBox Meetings	1,441	1,476	1,511	1,547	1,584	1,622	1,661	1,701	1,742	1,784	1,827
Annual Leave	52,891	35,723	36,580	37,458	38,357	39,278	40,221	41,186	42,174	43,186	44,223
Long Service Leave	15,020	42,878	13,187	13,503	13,828	14,159	14,499	14,847	15,204	15,568	15,942
Sick Leave	64,902	17,861	18,290	18,729	19,178	19,638	20,110	20,592	21,087	21,593	22,111
compassionate leave	1,744	1,786	1,829	1,873	1,918	1,964	2,011	2,059	2,108	2,159	2,211
Employee Overheads distributed to works	-253,551	-213,251	-187,649	-192,152	-196,764	-201,486	-206,322	-211,274	-216,344	-221,536	-226,853
Union Picnic Day	687	703	720	738	755	773	792	811	831	850	871
Public Holidays NEI	16,792	17,195	17,608	18,030	18,463	18,906	19,360	19,824	20,300	20,787	21,286
Superannuation	68,533	70,178	71,862	73,587	75,353	77,161	79,013	80,909	82,851	84,840	86,876
Workers Compensation	9,239	9,461	9,688	9,920	10,158	10,402	10,652	10,907	11,169	11,437	11,712
Protective Clothing	2,486	2,546	2,607	2,669	2,733	2,799	2,866	2,935	3,005	3,078	3,151
Staff travel to meetings 61218	4,000	4,096	4,194	4,295	4,398	4,504	4,612	4,722	4,836	4,952	5,071
Allowances Disability/Climatic	692	709	726	743	761	779	798	817	837	857	877
Staff Training	15,124	8,640	8,847	9,060	9,277	9,500	9,728	9,961	10,200	10,445	10,696
Sub -Total - Employee Overheads	0	0	0	0	-0	0	0	0	-0	0	-0
Sub Total Administrative Overheads	366,550	323,775	346,168	353,527	361,046	369,440	377,302	385,335	393,542	401,635	411,195
Destruction of Weeds											
WAP CW Grant expenditure + Council Contribution - Admin	449,999	515,258	533,292	551,957	571,276	591,271	611,965	633,384	655,552	678,497	702,244
WAP NW Grant Expenditure + Council Contribution - Admin	217,880	248,145	256,830	265,820	275,123	284,753	294,719	305,034	315,710	326,760	338,197
WAP 1520 Grant Expenses - Other Costs -Cnl Roads	90,000	60,000	61,440	62,915	64,425	65,971	67,554	69,175	70,835	72,536	74,276
Parkinsonia project	42,350	0	0	0	0	0	0	0	0	0	0
Rubber vine project	58,800	0	0	0	0	0	0	0	0	0	0
Unincorporated Area LCA	149,460	149,460	0	0	0	0	0	0	0	0	0

Contribution Administration	-13,636	-13,636	0	0	0	0	0	0	0	0	0
Destruction of Weeds - Total	994,853	959,228	851,563	880,692	910,824	941,994	974,238	1,007,593	1,042,098	1,077,792	1,114,717
Private Works											
	0	0	0	0	0	0	0	0	0	0	0
DPI - Biocontrol Unit	39,507	0	0	0	0	0	0	0	0	0	0
DPI Hudson Pear Containment	60,952	0	0	0	0	0	0	0	0	0	0
Cost of private works	25,267	27,775	28,608	29,466	30,350	31,261	32,199	33,165	34,160	35,185	36,240
	0	0	0	0	0	0	0	0	0	0	0
Private Works -Total	125,726	27,775	28,608	29,466	30,350	31,261	32,199	33,165	34,160	35,185	36,240
Other Expenses											
Depot Expenses	10,834	11,094	11,360	11,633	11,912	12,198	12,491	12,791	13,098	13,412	13,734
Storage Rental	4,681	4,793	4,908	5,026	5,147	5,270	5,397	5,526	5,659	5,795	5,934
Plant Expenses	83,782	85,793	87,852	89,960	92,119	94,330	96,594	98,912	101,286	103,717	106,206
Depreciation	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,001
Other Expenses -Total	179,297	181,680	184,120	186,619	189,178	191,798	194,482	197,229	200,043	202,924	205,875
Revenue Expenses - Total	1,666,426	1,492,458	1,410,459	1,450,304	1,491,399	1,534,494	1,578,221	1,623,322	1,669,843	1,717,536	1,768,027
Net Operating Surplus/(Deficit) after Deprecn	-42,970	-32,063	-73,499	-69,097	-63,615	-57,879	-52,009	-45,681	-37,225	-29,070	-22,196
Capital Income											
Sale/Trade in of Plant Assets	46,000	26,000	50,000	26,000	65,000	26,000	66,000	32,000	54,000	54,000	60,000
Sale/Trade Spray Rigs	0	0	0	15,000	0	15,000	0	30,000	0	0	15,000
Transfer from ELE reserve	0	0	0	0	0	0	0	0	0	0	0
Transfer from Plant Reserve	28,000	8,000	25,000	0	15,000	5,000	10,000	0	10,000	0	0
Transfer from IT Reserve	0	0	10,000	5,000	0	5,000	0	0	0	15,000	0
Transfer from WH&S Reserve	14,000	0	0	0	0	0	0	0	0	0	0
Transfer from Building Reserve	0	5,000	0	0	0	0	0	0	0	0	0
Capital Income - Total	88,000	39,000	85,000	46,000	80,000	51,000	76,000	62,000	64,000	69,000	75,000
Capital Expenditure											
Bio control unit	5,000	2,000	2,000	2,000	2,000	2,000	2,000	3,000	3,000	3,000	3,000
Minor Building Improvements	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,319	2,377
New Vehicles - Nett	106,000	46,000	92,000	47,000	109,000	49,000	117,000	60,000	110,000	110,000	110,000
New Spray Rigs	0	0	0	19,000	0	19,000	0	38,000	0	0	19,000
IT Equipment	0	0	15,000	0	0	5,000	0	0	0	15,000	0
Small Plant, Tools, Radios	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Transfer to ELE Reserve	15,000	10,000	0	0	0	0	5,000	5,000	5,000	5,000	5,000
Transfer to Plant Reserve	9,000	30,000	0	0	0	15,000	0	0	10,000	0	15,000
Transfer to IT Reserve	0	15,000	0	5,000	5,000	0	0	10,000	0	0	0
Transfer to Building Reserve	0	0	0	0	0	0	0	0	0	0	0
TSFR To WH&S Reserve	0	0	0	0	0	0	0	0	0	0	0
Capital Expenditure - Total	139,000	107,000	113,050	77,101	120,154	94,208	128,263	120,319	132,377	137,319	156,377
Net Capital Movements Surplus/(Deficit)	-51,000	-68,000	-28,050	-31,101	-40,154	-43,208	-52,263	-58,319	-68,377	-68,319	-81,377
Summary											
Total Income	1,711,456	1,499,395	1,421,960	1,427,207	1,507,783	1,527,614	1,602,212	1,639,642	1,696,618	1,757,466	1,820,831
Total Expenditure	1,805,426	1,599,458	1,523,509	1,527,405	1,611,552	1,628,701	1,706,483	1,743,642	1,802,220	1,854,855	1,924,404

Net Total of All ExIncome & Expenditure Surplus/(Deficit)	-93,970	-100,063	-101,549	-100,199	-103,769	-101,087	-104,272	-104,000	-105,602	-97,389	-103,573
Add back depreciation minus Profit on Sale	85,000	75,000	74,000	74,000	74,000	73,000	73,000	73,000	72,000	72,000	72,000
Net cash result for year Surplus (Deficit)	-8,970	-25,063	-27,549	-26,199	-29,769	-28,087	-31,272	-31,000	-33,602	-25,389	-31,573
Accumulated working capital	864,030	838,967	811,418	785,219	755,450	727,363	696,091	665,091	631,489	606,100	574,526
	4.33	4.13	4.06	3.76	3.75	3.74	3.42	3.42	3.42	3.27	3.20
Plant Reserve	18,000	40,000	15,000	15,000	0	10,000	0	0	0	0	15,000
ELE Reserve	117,000	127,000	127,000	127,000	127,000	127,000	132,000	137,000	142,000	147,000	152,000
WH&S Reserve	0	0	0	0	0	0	0	0	0	0	0
IT reserve	0	15,000	5,000	5,000	10,000	5,000	5,000	15,000	15,000	0	0
Building Reserve	20,000	15,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Balance of reserve accounts	155,000	197,000	167,000	167,000	157,000	162,000	157,000	172,000	177,000	167,000	187,000
Overheads	366,550	323,775	346,168	353,527	361,046	369,440	377,302	385,335	393,542	401,635	411,195
Overheads %	20%	20%	23%	23%	22%	23%	22%	22%	22%	22%	21%