

Resourcing Strategy 2026-2030



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મહત્વપૂર્ણ | અંગ્રેજી

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สำคัญ | แบบไทย

หากคุณต้องการความช่วยเหลือในการอ่านและทำความเข้าใจเอกสารนี้ เจ้าหน้าที่บริการลูกค้าของ Wentworth Shire Council ยินดีให้ความช่วยเหลือในการจัดการบริการล่ามฟรี หากต้องการจัดเตรียมล่าม โปรดติดต่อสภาที่ 03 5027 5027 หรือไปที่สำนักงานสภาตามรายการด้านล่าง



ÖNEMLİ | TÜRKÇE

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IMPORTANT | ENGLISH

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To arrange an interpreter, please contact Council on 03 5027 5027, or visit a Council Office listed below.

COUNCIL
OFFICES



Midway Community Centre
3 Midway Drive, Buronga NSW 2739



Wentworth Visitor Centre (Main Administration Office)
61 Darling Street, Wentworth NSW 2648



*We acknowledge the traditional owners of the land on which we live and work,
and pay our respects to their elders past, present, and emerging.*

Our Objectives



Wentworth Shire is a vibrant, growing and thriving region

ECONOMIC



Wentworth Shire is a great place to live

SOCIAL



Wentworth Shire is a community that works to enhance and protect its physical and natural environment

ENVIRONMENTAL



Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

CIVIC LEADERSHIP



Our Values



At Wentworth Shire Council we value:

Honesty & Integrity

- ▶ We deliver on commitments.
- ▶ We act ethically.

Respect

- ▶ We act professionally towards our community and our colleagues.

Quality & Commitment

- ▶ We do our best to provide the highest standard of goods and services to our community.
- ▶ We are responsive to the needs of our community and always look for ways to better serve our community.
- ▶ We are dedicated to fulfilling the Shire's vision and goals.

Accountability & Transparency

- ▶ We take responsibility for our actions.
- ▶ We communicate openly and respectfully with our community.

Wentworth

at a glance



8.40% of our population identify as Aboriginal or Torres Strait Islander (State average is 3.44%)

Proclaimed a Shire on 23 January
1879

Area (sq. km)
26,256



7,688
Estimated Residential Population (Remplan)

Largest industry of Employment is Agriculture, Forestry & Fishing with **23.46%** of the population



28.81%
Mining is the largest industry sector with (\$445,500,000) gross revenue

3 Libraries

1 Hospital

8 Schools

1 TAFE Campus

2 Aerodromes



29.51% of homes are owned outright

33.32%

Working age Residents (25-64 yrs old)
(state average is 35.70%)

3,124

Employed Residents

4.20% Unemployment Rate (Sept 2024)



Year 12 education as the highest form of education

Wentworth Shire residents

31.40%

vs.

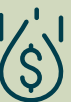
Other areas of NSW

21.40%

\$95,330
per capita Gross Regional Product



The Median Wage for Households:
Wentworth
\$1,987/wk



State (excl. Greater Sydney)
\$1,434/wk



Greater Sydney
\$2,077/wk

The individual median wage is **\$696** per week with **16.25%** of people earning over **\$1,500** per week.

43 years old

is the Median Resident age (State median is 39)

29.62% of Residents are aged under 25 (State average is 30.03%)

20.77% of Residents are aged over 65 (State average is 17.65%)



25.07% of families earn over \$130,000 vs. state average of 37.59%



422km
ADELAIDE

583km
MELBOURNE

1,044km
SYDNEY

662km of sealed road

1,360km of unsealed road

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Images in this document were sourced from Council's Image Library unless otherwise stated. Cover image: Historic water tower near Wentworth Hospital in the background, with a team of rowers gliding along the Darling River in the foreground, reflecting the area's heritage and recreational life.

The Resourcing Strategy includes the Long Term Financial Plan, Strategic Asset Management Strategy and the Workforce Management Plan. These documents have been prepared in accordance with Section 403(2) of the *Local Government Act 1993*.

Copies of this document can be viewed online at wentworth.nsw.gov.au

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ABOUT OUR STRATEGY

The Resourcing Strategy is a critical component of Council's planning, ensuring that the necessary financial, human and physical resources are in place to support Council's commitment to the Community Strategic Plan

This Strategy aligns with the long-term financial sustainability, workforce capability and asset investment priorities to enhance service delivery to the community.

INTEGRATED PLANNING AND REPORTING FRAMEWORK

Integrated Planning & Reporting Framework (IP&R) is a strategic planning framework mandated by the NSW State government. The aim is to improve long-term financial sustainability, asset management, community consultation and business planning in local government.

IP&R recognises local government's unique position as the only agency with an interest in all aspects of a local area. It formalises the role of Council as the key advocate for the community for all issues.

The framework requires Council to take a comprehensive and rigorous approach to strategic organisational planning, resourcing, reporting and community engagement.

Council is required to prepare a set of planning documents:

- Community strategic plan (covering a minimum of 10 years)
- Community engagement strategy
- Resourcing strategy consisting of:
 - Long-term financial plan (minimum of 10 years)
 - Asset management strategy (minimum of 10 years)
 - Workforce management plan (minimum of 4 years)
- 4-year delivery program for each elected Council term
- Detailed operational plan that include the annual statement of revenue and annual budget.

COMMUNITY STRATEGIC PLAN

Council's Community Strategic Plan identifies the main priorities and aspirations for the future of the Wentworth Shire. It is the roadmap of what is important to the community and will guide the Shire over the course of the next 10 years.

Council has a clear strategic and integrated framework that is led by the Community Strategic Plan. The other plans are developed to support and deliver on the Community Strategic Plan.

Future documents produced by Council and subsequent decisions made by Council will be tested against the Community Strategic Plan to ensure that Council is working towards the achievement of the vision for the Shire. In short, the Community Strategic Plan is Council's foundation planning document.

RESOURCING THE COMMUNITY STRATEGIC PLAN

The Resourcing Strategy outlines Council's resourcing commitment over the next 10 years to implementing the objectives and strategies of the Community Strategic Plan. The Resourcing Strategy allocates Council's available resources to realise the aspirations of the Community Strategic Plan.

It seeks to support the most effective, efficient use of those resources to deliver the services the community needs and values in order to realise the vision of the Community Strategic Plan.

The Resourcing Plan is vital to ensure that Council and the community understand the major requirements in delivering all of Council's services and maintaining its assets.

We review the Resourcing Strategy annually to ensure it aligns with the diverse range of services identified in the Delivery Program and Operational Plan. The Resourcing Strategy consists of 3 key components:

- Long Term Financial Plan
- Asset Management Strategy
- Workforce Management Plan.

The Long-Term Financial Plan covers a 10-year period and outlines the financial implications of delivering on Council's responsibilities contained in the Community Strategic Plan. The purpose of the plan is to ensure that Council is a financially viable, adequately funded and sustainable organisation which can meet community expectations.

The Asset Management Strategy covers a 10-year period. The strategy identifies the critical assets under Council's responsibility and outlines risk management strategies for these assets. It also contains long-term projections of asset maintenance, renewal and replacement costs.

The Workforce Management Plan covers a 4-year period. It helps ensure Councils has the right staffing to handle the changes and challenges Council will face to meet the current and future service and operational needs of Wentworth Shire Council.

LONG TERM FINANCIAL PLAN

The first part of the Resourcing Strategy consists of Council's Long-Term Financial Plan (LTFP). The LTFP is Council's 10-year financial planning document and the emphasis is on long term financial sustainability. Financial sustainability is one of the key issues facing local government, due to several contributing factors including cost shifting from other levels of government, ageing infrastructure and constraints on revenue growth (including the NSW rate pegging system for local government).

The LTFP tests the community aspirations and planned objectives against financial realities. Contained in the LTFP are:

- Assumptions used to develop the plan;
- Projected income and expenditure, balance sheet and cash flow statements;
- A range of scenarios based on different financial settings; and
- Methods of monitoring financial performance.

Balancing community expectations and the uncertainty of future revenue and expenditure forecasts is one of the most challenging aspects of the financial planning process. As such, the longer the planning horizon, the more general the plan will be in the later years. Every effort has been taken to present the most current estimates and meaningful data in this plan.

As it is difficult to predict the future in detail, the later years in the plan don't contain the same level of detail. This information is kept contemporary by an annual review and a more comprehensive strategic review each 4 years.

ASSET MANAGEMENT STRATEGY

The second component of the Resourcing Strategy is Council's Asset Management Strategy. This plan deals with Council's Asset Management Policy, asset strategy, life cycle asset planning and links to specific asset category plans.

Local government is responsible for many billions of dollars' worth of community assets, which enable Council's to provide services to their local communities. These assets need to be managed sustainably and in the most appropriate manner on behalf of the community. Wentworth Shire Council is the custodian of around 753 million of community infrastructure assets.

Council's Asset Management planning framework includes:

- Council's overall asset management principles and goals;
- Asset Management Policy;
- Life cycle management planning;
- Asset management systems and service delivery; and
- Objectives and actions to achieve desired outcomes

The Asset Management Strategy is the summary of the relevant strategies, plans and actions for the assets critical to Council's operations. It is a reflection of Council's intention that our community's infrastructure network is maintained in partnership with other levels of government and stakeholders to meet the needs of the local community. The plan is predicated on the need for assets to be maintained at a safe and functional standard.

Critical to the achievement of the Asset Management Strategy will be the provision of sufficient funding over its life to ensure that infrastructure provides services at the standard that the community expects and can reasonably afford.

WORKFORCE MANAGEMENT PLAN

The third component of the Resourcing Strategy is the Workforce Management Plan. This plan sets out future service and operational needs of Council and help us make sure that our staff can handle the changes and challenges we will face over the next 10 years.

Workforce planning is the process of identifying current and future staffing needs on the basis of current internal and external information.

The Workforce Management Plan is a 4-year big picture view of workforce issues. It takes into account:

- How our current workforce is made up across the entire range of Council's services;
- What staff we need to keep our Council working well and serve our community; and
- How we can staff our Council in the most cost-effective way now and into the future.

Long Term Financial Plan

2026-2035

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Images in this document were sourced from Council's Image Library unless otherwise stated. Cover image: Stock imagery of a puzzle piece.

The Long Term Financial Plan forms part of the Resourcing Strategy. These documents have been prepared in accordance with Section 403(2) of the *Local Government Act 1993*.

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OVERVIEW

Background

A long term financial plan is a key Resourcing Strategy document required under the New South Wales Integrated Planning and Reporting framework. Local government operations are vital to the community, and it is important for stakeholders to have the opportunity to understand the financial implications arising from its Community Strategic Plan, Delivery Program and annual Operational Plan and to be assured that these plans are financially achievable and sustainable.

Wentworth Shire Council's Long Term Financial Plan recognises its current and future financial capacity to continue delivering high quality services and infrastructure to the community while undertaking the initiatives and projects that will contribute towards the aspirations set down in the Community Strategic Plan.

Council's ability to deliver community wants is dependent on the level of financial resources earned. Good financial management requires the understanding of the short and long term financial impacts of decisions taken now, in the past and in the future. It also requires consideration of the potential influences from outside of Council's control that may impact on the finances of Council.

Local Government is reasonably unique in the breadth of the services it delivers and its reliance on assets, that have a high cost and long lives, which are used to provide a significant proportion of those services. Long lived assets are particularly difficult to manage from a financial perspective as the funding required to build, maintain and replace them can be extremely variable from one period to the next.

The Long Term Financial Plan also aims to:

- Establish greater transparency and accountability of Council to the community;
- Provide an opportunity for early identification of financial issues and any likely impacts in the longer term;
- Provide a mechanism to solve financial problems and understand the financial impact of Council's decisions; and
- Provide a means of measuring Council's success in implementing strategies.

Projecting over a ten year timeframe necessitates the use of a variety of underlying assumptions. The Long Term Financial Plan will therefore be closely monitored, and regularly revised to reflect changing circumstances.

As with all forecasts, it must be acknowledged that things change over time and that long term forecasts are useful as a guidance tool which can identify financial issues in advance and enable a strategy or plan to be developed to deal with them. The LTFP has been developed with the overriding assumption that Council will prioritise projects in accordance with available funding and will maintain current service levels.

Section 8B of the *Local Government Act 1993* (NSW), outlines the Principles of sound financial management that Council is required to adhere to. Therefore:

- Council spending should be responsible and sustainable, aligning general revenue and expenses.
- Council should invest in responsible and sustainable infrastructure for the benefit of the local community.
- Council should have effective financial and asset management, including sound policies and processes for the following:
 - Performance management and reporting;
 - Asset maintenance and enhancement;
 - Funding decisions; and
 - Risk management practices.
- Council should have regard to achieving intergenerational equity, including ensuring the following:
 - Policy decisions are made after considering their financial effects on future generations; and
 - The current generation funds the cost of its services.

These principles have informed and been incorporated into the development of Council's Long Term Financial Plan.

CURRENT FINANCIAL SITUATION

Operating Results

The following table details Council's operating results for each of the last five years.

TABLE 1 Wentworth Shire Council Income Statement

Year Ending June 30th	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000
Operating Revenue					
Rates & Annual Charges	8,822	9,164	9,529	9,755	10,410
User Charges & Fees	7,798	7,582	9,600	8,807	10,109
Interest	586	245	280	1,706	2,318
Grants & Contributions (Op)	10,307	10,384	12,147	16,524	10,816
Grants & Contributions (Cap)	8,300	11,724	8,715	17,093	17,143
Other Operating Revenue	1,028	1,072	1,584	590	954
Net gain/loss Disposal of Assets	80	135	(78)	103	56
Total Revenue	36,921	40,306	41,777	54,578	51,806
Operating Expenses					
Employee Costs	8,790	8,792	9,665	9,964	10,066
Materials & Services	10,690	9,553	11,235	13,118	12,665
Borrowing Costs	206	375	316	343	578
Depreciation & Amortisation	8,941	8,283	8,465	9,309	10,083
Other Operating Expenses	659	982	719	729	743
Total Expenses	29,286	27,985	30,400	33,463	34,135
Operating Result	7,635	12,321	11,377	21,115	17,671

Balance Sheet Results

The table on the next page details the balance sheet results for the past 5 years.

TABLE 2 Wentworth Shire Council Balance Sheet

Year Ending June 30th	2020 \$'000	2021 \$'000	2022 \$'000	2023 \$'000	2024 \$'000
Current Assets					
Cash and cash equivalents	10,413	12,393	5,708	7,211	10,482
Investments	18,005	26,000	38,000	44,000	39,000
Receivables	5,546	3,985	4,491	5,771	8,320
Inventories	202	166	224	248	306
Other	213	156	211	201	276
Total Current Assets	34,379	42,700	48,634	57,431	58,384
Non-Current Assets					
Investments	1,359	1,140	945	867	805
Infrastructure	442,194	454,747	511,401	557,482	615,683
Intangible Assets	184	184	184	184	184
Total Non-Current Assets	443,737	456,071	512,530	558,533	616,672
Total Assets	478,116	498,771	561,164	615,964	675,056
Current Liabilities					
Payables	3,578	2,905	2,675	3,775	5,439
Provisions	2,212	2,263	2,142	2,149	2,066
Contract Liabilities	1,056	6,318	6,411	10,012	12,503
Borrowings	262	499	780	956	1,156
Total Current Liabilities	7,108	11,985	12,009	16,892	21,164
Non-Current Liabilities					
Provisions	2,720	2,837	2,865	2,993	3,198
Borrowings	4,032	5,522	7,016	7,011	13,828
Total Non-Current Liabilities	6,752	8,359	9,881	10,004	17,026
Total Liabilities	13,860	20,344	21,890	26,896	38,910
Net Assets	464,256	478,427	539,274	589,065	636,146
Restrictions					
External Restrictions	13,498	22,181	23,096	31,251	32,882
Internal Restrictions	10,583	10,928	14,089	15,897	14,618
Unrestricted Cash	4,337	5,284	6,523	4,063	2,282
Capital expenditure	19,766	19,165	15,999	26,772	38,513

Financial Sustainability

Council supports the definition of financial sustainability set out by NSW T-Corp that:

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

A financially sustainable Council is one that has the ability to fund ongoing service delivery and the renewal and replacement of assets without incurring excessive debt or rate increases. This has been translated in the following key financial sustainability principles:

- Council must achieve a fully funded operating position reflecting that Council collects enough revenue to fund operational expenditure, repayment of debt and depreciation;
- Council must maintain sufficient cash reserves to ensure that it can meet its short-term working capital requirements;
- Council must have a fully funded capital program, where the source of funding is identified and secured for both capital renewal and new capital works; and
- Council must maintain its asset base, by renewing ageing infrastructure and by ensuring cash reserves are set aside for those works which are yet to be identified.

Council continues to proactively implement financial planning to ensure that we live responsibly within our means, manage risks and prioritise resources to achieve best value outcomes. Council will always implement a responsible LTFP and ensure:

- We maintain the financial capacity to fund the service assets requirements of the Shire over the long term;
- We deliver the best possible range of value for money services to meet changing community needs within available funding; and
- We manage risk responsibly so that we fulfil our custodian role.

Council continues to safeguard its legacy by making prudent and responsible decisions that consider the financial impacts on future generations. To do this Council will:

- Ensure the current generation covers the cost of its services through a fully funded operating budget; and
- Aim to achieve equity between generations of ratepayers whereby the mechanisms to fund specific capital expenditure and operations take into account the ratepayers who benefit from expenditure and therefore who should pay.

In many cases external factors exert significant pressure on Council's long term sustainability. Some of these external factors include:

- The regulatory environment that defines the scope and boundaries by which Council must conduct its business;
- Lower than anticipated allowable rate peg increases;
- Cost shifting by government such as contributions to emergency services, inadequate funding for public libraries and the cost of regulation of companion animals; and
- Growth and urban development increasing the Shire's population and therefore increasing the demands on existing infrastructure, facilities and services provided.

With each annual budget process Council aims at a minimum, to achieve a balanced budget which allows the organisation to maintain a positive unrestricted cash and investment balance. This position gives Council the flexibility to maintain liquidity and fund any unforeseen expenditures or discretionary funding deficits.

Council adopts conservative assumptions in financial projections, to mitigate the risk of economic fluctuations adversely affecting financial sustainability. The assumed escalation rates for both income and expenditure are regularly reviewed and updated as appropriate.

PLANNING FOUNDATIONS

Wentworth Shire Council remains committed to operating within a financially sustainable framework, to ensure that its community and other stakeholders can rely upon the ongoing provision of a full and diverse range of high quality community services, facilities and infrastructure.

Council plans to maintain its financial position and performance, to ensure resilience and maintain capacity to adapt and respond to emerging community needs in a measured and equitable manner.

Planning Assumptions

Key principles employed in the financial planning process include but are not limited to the following:

- Financial sustainability;
- Maintain diversity of income source;
- Generate significant operating surpluses;
- Maintain tight control over expenditure and staff numbers;
- Deliver best value services, facilities and infrastructure;
- Effective and efficient utilisation of funding sources to fund capital works and asset acquisitions;
- Prudent financial investment;
- Consider appropriate use of debt;

These principles have informed and been incorporated into the development of Council's Long Term Financial Plan.

Council has also considered the following assumptions:

- Council will maintain its existing service level to residents;
- Any changes to future services will be determined in consultation with the community; and
- Consideration of the financial effects of Council's decisions on future generations. Council shall strive to achieve equity between generations of ratepayers (intergenerational equity) whereby the mechanisms to fund specific capital expenditure and operations takes into account the ratepayers who benefit from the expenditure and therefore on a user pay basis who should pay for the costs associated with such expenditure.

The Long Term Financial Plan continues Council's commitment to maintain tight control over its financial position and performance, an achievement that has been continually demonstrated through strong operating results.

Council is committed to the ongoing review of its service delivery as part of a continuous improvement process. Specifically, Council is seeking to identify if the services it delivers are relevant and necessary to the community as well as appropriate in the current environment.

The continual improvement process includes determining if the service meets the needs and expectations of the community as set out in the Community Strategic Plan.

The continuous improvement process aims to achieve the following objectives:

- Assist in informing Councillors, the community and Council's staff on what, how and why it delivers the current list of services. It endeavours to answer questions surrounding the need to provide the service, service delivery alternatives such as contracting resources, outsourcing some activities, joint delivery with other councils/organisations, what can be provided at what cost and if any efficiencies can be found.
- Finding savings that are real, sustainable and are able to be entrenched into future budgets. This strategic approach to budget management is to identify lasting solutions for the provision of services in contrast to common short-term budget management strategies which include delaying the implementation of projects and unfunded activities or by making budget cuts that may not align with the Community Strategic Plan.
- Embedding the realisation of continuous improvement. In providing an environment where continuous improvement to service delivery is expected, staff are encouraged and supported to identify opportunities to make the services that Council provides the best value for its community.

Council will continue to prudently manage its cash reserves and investments, to ensure that appropriate financial reserves are available to meet Council's liabilities and commitments as they fall due, and manage cash flow demands to ensure responsible financial management control. While externally restricted reserves will be maintained in accordance with legislative requirements, a number of internally restricted reserves are used to ensure that funds are set aside to directly support the Community Strategic Plan's priority initiatives and projects.

The Capital Program is forecast over the ten year timeframe of the plan. In later years, where specific projects may not have been fully identified, provisional sums are included reflecting historical works patterns, and in line with renewal requirements identified as part of the Asset Management Strategy.

The Long term capital works program identifies the various funding sources proposed for each capital project. Council will utilise grant funding where available, internal reserves where applicable and borrowing where it is deemed necessary and intergenerational equity is considered appropriate.

Revenue Forecasts

This section includes a review of the major sources of income received by Council, including explanatory information along with a discussion of any risks and assumptions. Council aims to maintain a diverse income base, with income sources outside Rates and Annual Charges vital to reducing the burden on rate payers of funding all of Council's ongoing operations, minimising the impact of rate-pegging.

The major sources of revenue for Council are:

- Rates and Annual Charges
- User Charges and Fees
- Interest
- Grants and Contributions
- Other Revenue

Rating and Annual Charges

The total income that can be raised from levying rates on property is capped by the State Government via the Independent Pricing and Regulatory Tribunal (IPART). The current rate structure for Wentworth Shire Council will be maintained; rate assessments are based on a combination of property valuations (ad valorem) and base rates. The continuing constraint of rate pegging imposed by the State Government limits Council's ability to provide additional services or borrow additional funds and has focused considerable attention to the need for and efficiency of each service provided.

Council's general rates income can grow when new properties are developed that require additional local government services. Property growth impacts on Council's financial performance by increasing rate revenue as a result of the increased number of rateable assessments. It is important to note however, that the increase in rate revenue resulting from property growth is generally not in direct proportion to the increase in the number of rateable assessments.

Council has been experiencing a growth in rateable assessment in the Buronga/Gol Gol locality in recent years, this is expected to continue into the short to medium term. Council's financial modelling includes an anticipated increase in income and expenditure associated with the growth in population. Whilst it is anticipated that service priorities will change as the area's population grows, it is assumed that the range of services will be consistent to that currently being delivered.

In October 2021, the Minister for Local Government announced that the State Government had accepted IPART's recommendation for the inclusion of a population factor into the rate peg.

IPART has developed a methodology that enables council's to maintain per capita general income over time as their populations grow. Maintaining per capita general income will help councils to maintain existing service levels and provide the services their growing communities expect.

The approach developed by IPART amends the existing rate peg calculation to include a population factor in the rate peg that is calculated as the change in residential population, less any increase in general revenue from supplementary valuations.

In development of a population growth factor for the rate peg, IPART undertook research which indicated councils currently only recover approximately 60% of the cost of population growth through supplementary rate income.

The methodology will apply to all councils experiencing population growth, even at low levels, but not impact councils with stable or declining populations. The methodology allows for rating income to increase to provide councils with a greater ability to manage the cost of population growth.

In October 2024 IPART announced a base rate increase of 3.60% for all councils. Council received an additional 0.90% increase to factor in the Emergency Services Levy and the cost of running the 2024 Council elections. Council received no population factor adjustment for 2025-2026 resulting in a core rate peg increase of 4.5%.

Due to the variable nature of determining the new rate peg amount Council has opted to be conservative and has assumed a 3.00% increase for years 2-4 and 3.5% for the remaining years.

For rating purposes land in Wentworth Shire is categorised as residential, farmland or business. Each of these categories has a number of sub-categories. The current rates structure is as follows:

Farmland	Business	Residential
<ul style="list-style-type: none">• Dry Land Grazing• Licence/Pump Site/ Pipeline• Farmland	<ul style="list-style-type: none">• Wentworth• Mourquong• Trentham Cliffs• Arumpo• Pooncarie	<ul style="list-style-type: none">• Wentworth• Buronga• Gol Gol• Gol Gol East• Pooncarie• Dareton• Rural Residential

Council will continue to closely monitor its rating path and the best way to equitably align its rating structure to ensure the fair and equitable distribution of the rates burden for all our rate payers. It is of note that any change to the rating structure does not equate to additional income to Council but a redistribution of the rating liability of the different rating property types.

Domestic Waste Management charges

Domestic waste management charges are provided on a full cost recovery basis and are determined each year pursuant to Section 496 of the *Local Government Act 1993*. The charge is based on a 240 litre capacity mobile garbage bin. Additional charges are made in the event that householders require additional capacity for general waste.

The NSW government has set goals under the Waste and Sustainable Materials Strategy 2041 of halving organics, including food organics, going to landfill. In order for this to happen all NSW households will be required to have a source-separated FOGO collection from 1 July 2030.

At its Ordinary Meeting held in March 2025 Council approved the introduction of a kerbside recycling and FOGO collections from 1 July 2026 to fall in line with the commencement of its new Kerbside Collection contract. The cost of this service and the equivalent annual charge have not been included in the LTFP as this time, however as the provision of Domestic Waste Management Services is provided on a full cost recovery basis the financial impact on the LTFP will be cost neutral.

Tourism levy

A special variation for Tourism was approved in 1998 for \$10 per assessment and is still in place.

Water and Sewer

The pricing of water and sewerage services is guided by the State Government Best Practice Pricing Guidelines. Council has adopted a two part tariff for water supply, consisting of an access charge and a usage charge. Access charges are related to the size of the water meter installed on each property. Sewerage tariffs adopted by Council consist of a uniform sewerage charge for all relevant properties. Water and Sewer services are a full cost recovery user pays service provided to those who access the network.

Pensioners who hold a Pensioner Concession card and own and occupy rateable property in Wentworth Shire receive a mandatory rebate on their rates and annual charges. Council continues to provide a 100% rebate for eligible pensioners, this provides an additional rebate on top of the mandatory 55% rebate that is funded by the State Government and in total costs Council approximately \$80,000 per year.

Whilst this cost has remained reasonably consistent, Council will continue to assess the long term impact to ensure the sustainability of this policy and consider the long term benefits and impacts on Council.

Interest charges on unpaid rates and charges will accrue on a daily basis at the rate advised in accordance with Section 566 of the *Local Government Act 1993* (NSW).

User Charges & Fees

Many of the services provided by Council are offered on a user pays basis. Fees and Charges relate mainly to the recovery of service delivery costs through the charging of fees to users. All fees in this category are annually reviewed, published in the fees and charges schedule which is part of the Annual Statement of Revenue within the Operational Plan, and incorporated within the annual operational budget. Assessment of fees and charges is based on:

- the cost of providing the service
- whether the goods or service are provided on 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
- prices dictated by legislation
- factors specified within relevant local government regulations as applicable.

Council needs to be mindful of using fees and charges as an avenue to increase revenue over the life of the Long Term Financial Plan in that it can create issues around maintaining equitable access to services and facilities for residents. The Shire's relatively low population base does not provide a large market from which significant fees and charges can be obtained.

There are a mixture of commercial, regulatory and statutory fees in addition to user based fees, which are subsidised to provide wider community outcomes. The Long Term Financial Plan assumes that fees will rise, in general terms, in lines with CPI over the course of the ten years. The level of fees and charges income will fluctuate moderately from year to year depending on patronage and demand for facilities and services.

The Transport for NSW Roads Maintenance Council Contract (RMCC) for the Sturt and Silver City Highways is classed as a fee for service contract and accounts for approx. \$2million of revenue annually.

Council has received planning approval to expand operations at the Buronga Landfill including the ability to increase the amount of waste accepted at the landfill. The LTFP has included a conservative assumption of receiving 60,000 tonnes per annum with income to increase annually based on an increase in the cost charged to deposit waste at the facility not on an increase in tonnage received.

Interest on Investments

Council invests funds that are surplus to its current needs in accordance with the approved “Ministerial Investment Order” and its own Investment Policy and Strategy, which is reviewed annually.

Council’s Investment Policy and Strategy for the management of surplus funds was last endorsed by Council in December 2024. It reflects a prudent and conservative approach to achieving reasonable returns ensuring the safeguarding of Council’s funds for their intended purpose.

The size of the investment portfolio and interest rate returns determines the revenue generated from Council’s cash investment portfolio, Council will continue to carefully manage its cash reserves and investments to ensure that appropriate financial reserves are available to meet Council’s liabilities and commitments, along with managing cash flow demands to ensure responsible financial management control.

The current cash rate of 3.85% is above the historic 20 year average of 3%. Council has made the assumption that the cash rate will return to that level of the next two years and remain there for the foreseeable future.

Grants & Contributions

Operational Grants

Council receives grant funding from other government bodies to supplement its other sources of income and provide additional funding for specific projects or programs where there may be shared outcomes.

Council is allocated funding annually from the Commonwealth Government in the form of the Financial Assistance Grants (FAG). These are general purpose grants paid to local councils under the provisions of the *Commonwealth Local Government (Financial Assistance) Act 1995* (Cth). These funds are paid to Council via the NSW Local Government Grants Commission which is administered by the Office of Local Government as an unconditional grant.

Following the 2013 independent review of local government in NSW the State Government has been refining the funding model for the Financial Assistance Grants in order to channel additional support to council’s and communities with the greatest needs. Generally, council’s and communities with the greatest need have the following characteristics:

- Rural and remote councils;
- With small and declining populations;
- Have limited capacity to raise revenue;
- Have financial responsibility for sizeable networks of local roads/infrastructure & diminishing financial resources; and
- Relative isolation.

Funds are allocated by the State Government on the basis of the national principles as outlined in the *Local Government (Financial Assistance) Act 1995* (Cth). The ongoing challenge facing the government has been how to allocate a fairer share of the grant to disadvantaged

council's when a fixed 30% of the grant must be allocated based on population increases/decreases.

Other specific grants are allocated to individual projects or programs, either as part of a National or State scheme, or as a result of a specific grant funding application.

The Long Term Financial Plan allows for a notional annual increase in line with CPI. Other grant programs have been reviewed and modelled based on their individual project timelines. It is assumed that in the future, new grants will be received but will be offset by commensurate expenditures, resulting in no net financial impact.

Capital Grants and Contributions

Developer Contributions

Developer contributions provide significant funding towards the cost of essential public facilities, amenities and infrastructure provided by Council. Developer contributions are heavily reliant on the property development cycles influenced by demand, availability of land, interest rates and access to funding. As a result there are substantial risks of cash flow not aligning with planned expenditure to be funded by development contributions funding, leaving funding "gaps" that need to be supplemented by other sources until contributions are received.

Capital Grants

Capital grants are received by Council for specific projects to assist in the funding of community facilities or infrastructure. The grants provide additional levels of funding that can assist in accelerating the commencement of a project, demonstrate a shared commitment from the funding body or provide a greater benefit arising from the additional funding.

A number of proposed projects over the ten years will require significant additional sources of funding for the projects to progress. Each of these projects is assessed, and where the funding sources are known, included in the Long Term Financial Plan.

The plan incorporates known committed grants and a conservative allowance for capital grants income in future years based on historical availability of grant funding assistance. As specific projects are identified as eligible for grants, the income and budgeted capital expenditure are matched within the plan.

Other Revenue

Miscellaneous revenue is obtained from a variety of sources including insurance recoveries, property rentals, etc. It is anticipated that other revenue will be maintained at current levels with an increase for CPI factored in.

Council may carry out work on private land, either on request or arrangement with the land owner or under relevant legislation. The amount or rate to be charged will be the appropriate commercial rate, being the actual cost of the works and standard on-costs to provide full cost recovery plus a return to Council.

Expenditure Forecasts

The major sources of expenditure for Council are:

- Employee Expenses
- Borrowing Costs
- Materials & Services
- Depreciation
- Other Expenditure

This section includes a review of Council's major expenditure commitments over the next ten years, together with background information and a discussion of any key risks and assumptions. Operating expenditure is expected to increase in general terms over the next ten years and an average increase for annual growth of 0.5% less than expected. CPI growth has been applied to all costs, unless specifically modified on the basis of other data or assumptions.

Employee Expenses

Council is a leading employer in the region both directly through its full time equivalent workforce of 137.05 budgeted positions and indirectly through the services it contracts to ensure an efficient, affordable and sustainable service delivery model for the community.

Council aims to build its reputation as an "employer of choice" in order to attract and retain quality staff that it will continue to develop, support and assist. The challenge in a competitive market place is to achieve these goals and enhance Council's service delivery capability while maintaining salary and wages that are sustainable over the long term.

Direct employee costs represent approximately 30% of Council's total operational expenditure, therefore it warrants specific strategic planning, ongoing monitoring and tight management control to ensure financial sustainability.

Council staff other than the General Manager are employed under the NSW Local Government (State) Award. The most recent award came into effect on 1 July 2023 and stipulates an increase of 3.50% for 2025/26. Subsequently Council has forecast an annual increase of 3.0% for the remainder of the LTFP.

Council's Workforce Management Plan has been prepared in line with the development of this Long Term Financial Plan and considers the current and future workforce challenges and the skill sets of employees required to meet our key objectives.

The Workforce Management Plan is intended to provide an understanding of the internal and external issues facing the organisation now and into the future in terms of the capability of our people, the quality of management and leadership and our workforce culture.

The delivery of major projects within the Community Strategic Plan will rely on the effectiveness of Council's workforce to plan, implement and manage the many projects, facilities and services.

Council will continue to develop strategies that enhance recruitment and attraction, customising learning and development needs, building leadership and management capability and supporting effective performance development and management. These programs are incorporated within the current provisions contained in this Long Term Financial Plan.

Council's Employee Leave Entitlements reserve is used to fund unanticipated changes in termination payments each year. The number of staff who might leave is difficult to predict and the Long Term Financial Plan modelling has a provision added to represent the projected levels of retirements, to accommodate the challenges of an ageing workforce.

Council's policy is to fully fund the leave entitlements of staff in the Employee Leave Entitlements Reserve. In recent years the reserve has been used to assist in the funding of costs associated with the resignation/retirement of a number of long serving employees. Council has been fortunate in recent years that it has had enough surplus cash to fund 100% of this reserve. It is projected that the reserve will maintain a balance of 100% over the life of the Long Term Financial Plan. However, if surplus funds were to decrease Council may have to revisit this policy.

Workers Compensation premiums increase and decrease significantly with claims history. Council continues to be proactive in order to minimise any potential for claims.

Borrowing Costs

Wentworth Shire Council in the past has been debt averse and viewed the achievement of a low level of debt or even a debt free status as a primary goal. However we appreciate that the use of loan funding can be a critical component of the funding mix to deliver much needed infrastructure to the community. The beneficiaries of these projects will assist in their funding as their rates will be applied in part to repaying the loans. This is in contrast to current ratepayers bearing the entire burden in one year, possibly at the expense of other worthwhile expenditure.

Debt is seen as a method of more fairly spreading capital costs to deliver intergenerational equity. Keeping this in mind there are limits to the amount the Council can borrow without impacting on its financial sustainability and Council is mindful of not wanting to impose excessive debt on current or future generations.

Council's borrowing strategy projected in the LTFP is to restrict the debt service cover ratio to less than the industry benchmark of 20%. Before embarking on any new debt Council will consider the following:

- Debt financing is only to be used for clearly identifiable major projects and the Capital Works Program
- Debt finance will not be used to meet operational shortfalls
- The period of repayment of debt finance shall not exceed the period over which the benefits are received from a project, or the life of the asset whichever is lesser

The principles of intergenerational equity are supported in respect of the Council contribution to the funding of major projects, the benefits of which will be shared by future generations.

Loans shall only be raised after taking into consideration future known specific capital funding requirements and, when raised, shall only fund the specific project or purpose approved.

Materials and Services

Materials and Services expenditures are another significant proportion of total operating expenditure, with the amount expended fluctuating moderately from year to year, depending on the specific needs and priorities of the services and projects within this category.

Council has a significant infrastructure portfolio that needs to be maintained to a quality standard, whilst providing a broad and diverse range of quality services for its community. Expectations for increasing levels of service and new community assets will lead to future cost pressures. Asset management and service planning, together with on-going reviews of contract and services, will aim to defray some of these increasing cost demands.

Major financial risks within this category of expenditure include:

- increased costs of inputs to operations (waste costs, fuel, labour)
- increased levels of service expected by the community and other stakeholders
- new services expected to be delivered by local government and potential government cost-shifting
- additional asset maintenance costs (new parks, roads, cycle ways, trees, facilities etc)
- limited competitive supply for some specific service areas.

Council's Asset Management Strategy incorporates the over-arching framework, policies and strategies to manage the critical assets under Council's control, a key measure of long term sustainability.

The Long Term Financial Plan provides estimates of the planned maintenance levels for each of the major categories of infrastructure assets including forward estimates for asset maintenance activities including new assets developed, together with provisions for projects that refurbish, upgrade or create new community facilities and essential infrastructure.

The Long Term Financial Plan and Asset Management Strategy together demonstrate the council's capacity to fund the required maintenance and renewal of its critical operational and community assets, in a condition appropriate to meet the needs of the community and its expectations over the next ten years.

Depreciation

Depreciation of assets is a non-cash expense that systematically allocates the economic benefit of a fixed asset, and recognises degradation of its capacity to continue to provide functionality over time. Depreciation provides an approximate indicator of the reduction of the asset's estimated useful life, on the proviso that it is maintained in a standard condition.

Depreciation is based upon each asset's value and an annual rate of depreciation calculated on the estimated useful life for each asset class. Depreciation is not influenced by other factors such as CPI and will only change if asset values or depreciation rates vary, or assets are acquired or disposed of. NSW Office of Local Government guidelines require that all assets are revalued to "fair value" within a five year cycle.

Valuation and depreciation methodologies are regularly reviewed, as part of cyclical asset revaluations and in the interim, as improved asset data is incorporated into depreciation calculations, with the aim of better aligning asset depreciation with consumption of economic benefit as closely as practical, using available information.

However, depreciation – a notional calculation of asset consumption over its useful life – is not a measure of the required renewal expenditure on an asset in any given year. It does not reflect the actual physical degradation of the asset condition. Depreciation is therefore merely a guide towards the funds that should be allocated towards the renewal of assets on an annual basis.

Council's investment in new community facilities and other assets, and periodic revaluation of our existing assets will see the depreciable asset base rise over time. The Long Term Financial Plan assumes a continuation of present-day depreciation methodology.

Other Expenses

These expenses are those which are not part of the day to day operations of Council and generally relate to section 356 financial contributions and levies paid to other levels of government such as the Emergency Services Levy.

Capital Expenditure Program

Council's existing infrastructure assets are generally in good condition, and Council is in a position whereby it can maintain the current levels of service and budget allocation towards asset maintenance and renewal expenditure.

Consistent with previous iterations of the Long Term Financial Plan, Council continues to plan for an extensive capital expenditure program with approximately \$140 million in expenditure forecast over the next ten years.

Council, through its capital works program, delivers vital improvements to the shire's public areas, roads, water, sewer, footways, stormwater, parks and open spaces, pools and other community facilities. New or replacement facilities are designed and constructed to meet growing community needs, while the existing essential infrastructure and community facilities require upgrades and renewal in addition to their annual maintenance programs.

Capital works funding is the largest program of expenditure in Council's Long Term Financial Plan and is therefore the subject of rigorous planning to ensure a sustainable level of funding for the timely delivery of projects. The capital works schedule incorporates estimates of the scope, value and timing of the works and projects based upon Council's priorities, current level of knowledge and best estimates

Substantial capital programs are in place to continue the renewal of Council's infrastructure network. The programs will ensure that these key asset groups meet or exceed Council's determined 'minimum' service levels and continue to provide the expected amenity to the community.

The capital works program prioritises projects based on asset condition, risk, community need and other opportunities as they arise with other entities. Over shorter periods, some areas of the Shire may require more capital works than others to reflect short term needs and opportunities.

The need for new assets is constantly assessed and verified against current population and development projects, community feedback and alternative means of supplying services. A further consideration is the priority of refurbishing existing assets that provide community benefits or operational service that require regular refurbishment to enable the overall safety and quality of the facility to be maintained.

The ten-year capital works schedule comprises a mixture of specifically identified and budgeted projects over a shorter term and contains provisional sums over the longer term for programs of work where individual project opportunities have yet to be determined.

Apart from funding constraints, Council has capacity constraints which determine the capital works program delivery timeframe. The constraints in project delivery include community consultation, state government approvals, design, procurement processes and availability of labour resources to project manage and implement the projects.

In addition to the renewal and expansion of Council's asset base delivered through the capital works program, Council undertakes a replacement (and, where appropriate) upgrade/ expansion program for its plant and equipment assets including motor vehicles, furniture, plant and IT hardware.

This significant capital program requires careful planning and financial management, in order to ensure that delivery is achievable whilst maintaining operational service standards.

10 Year Capital Works Program	
Plant & Equipment	\$28,356,577.00
Office Equipment	\$2,100,000.00
Furniture & Fittings	\$112,000.00
Land	\$1,000,000.00
Land Improvements	\$660,000.00
Buildings	\$2,000,000.00
Other Structures	\$250,000.00
Roads	\$48,863,922.00
Footpaths	\$400,000.00
Stormwater	\$5,720,000.00
Water	\$14,084,995.00
Sewerage	\$19,420,143.00
Swimming Pools	\$140,000.00
Open Space/Rec	\$600,000.00
Library Books	\$901,500.00
Tip Assets	\$19,932,510.00
\$144,541,647.00	

Asset Management

Wentworth Shire Council is responsible for a large and diverse asset base. These assets include roads, bridges, footpaths, drains, halls, parks, sporting facilities, water and sewerage infrastructure. The infrastructure assets owned or controlled by Council are required for service delivery, not for profit making. The key objective therefore in assessing infrastructure assets is that a specific level of service can be provided now and into the future.

Service provision, in particular service levels, ultimately determine the infrastructure asset requirements of a Council. In turn all assets that are utilised for service provision require proper maintenance and replacement, over a period of time, to guarantee that the specific service levels are actually achieved now and into the future.

In order to manage this asset base, strategies and plans have been developed which are designed to address issues regarding asset life cycles and risk. The Asset Management Plans that have been developed include information on existing asset condition, deemed acceptable base condition and any associated funding shortfalls together with revised financial models providing affordability data.

The data from these plans have been used to populate the Long Term Financial Plan and act as a guide to assist Council in its decision making processes and is based on best available financial data and assumptions regarding projected movements in future years. It is expected that, as these plans evolve, projected indicators may look decidedly different as further knowledge and expertise is developed.

The program for asset renewal, enhancement and for the creation of new assets will be informed by Council's Asset Management Strategy. Over the long term, proposed capital expenditure for replacement and refurbishment of key asset classes is expected to meet or exceed the required level, as identified in the Asset Management Strategy.

The need for new assets is constantly assessed and verified against current population and development projects, community feedback and alternative means of supplying services. A further consideration is the priority of refurbishing existing assets that provide community benefits or operational service that require regular refurbishment to enable the overall safety and quality of the facility to be maintained.

FINANCIAL MODELLING

The Long Term Financial Plan modelling has been devised with three scenarios, as per the Integrated Planning and Reporting requirements.

Option 1 - Base Case (refer financial summary pages Option 1)

This is based on Council's 2024/2025 budget, this is Council's base case scenario and assumes the continuation of business as usual. No new major capital works have been included other than capital renewals and projects already included for future years. This scenario assumes that all projects were completed as planned in their respective years.

Revenue Assumptions	Expenditure Assumptions
<ul style="list-style-type: none">• Ordinary Rates will continue to increase annually in line with State Government rate pegging policy• General User Fees and Charges will rise annually by forecasted CPI• Regulatory Fees and Charges will stay the same with any increase attributable to extra service provision• There are no new capital grants forecasted and income will rise by forecasted CPI.• Recurrent Operating Grants will increase by forecasted CPI• Investment income to increase by historic long term average• Growth Rate is based on the historical trends of 2.1%	<ul style="list-style-type: none">• Employee costs will increase by forecasted 3.50% in 25/26 than by 3.00% per annum thereafter. There is no increase in staff numbers forecasted• Other operating expenditure all increased in line with CPI (3% for 25/26 to 27/28 then 3.50% thereafter)• Asset renewal rate is projected to be above 100% for the remaining period of the plan.• Service levels to remain at current provisions• This scenario includes only capital expenditure requirements required to keep maintaining current service standards.

Option 2 - Preferred Option (refer financial summary pages Option 2)

This is based on Council's 2024/2025 budget and includes a major review of revenue, operating expenditure and capital expenditure. This option includes the following considerations:

- Council no longer operates the Willowbend Caravan Park having entered a long term lease with a 3rd party to operate the park.
- Council has completed the redevelopment of the park during the 2024/2025 financial year. Any future improvements at the park becomes the responsibility of the operator.
- Council continues to operate the Buronga Landfill
 - Application to expand the site and increase the EPA licence was approved
 - \$12M of capital works to expand the site had been programmed to commence in the 2024/2025 financial year
 - Tonnage to increase to 60,000 tonnes per annum from 2025/2026 financial year
 - Funds to be set aside annually to an internally restricted reserve to fund ongoing capital works at the site.
- There are no new loans forecast under this assumption

Revenue Assumptions	Expenditure Assumptions
<ul style="list-style-type: none"> • Ordinary Rates, User Fees and Charges, Operating Grants will be increased by the following amounts: <ul style="list-style-type: none"> • Year 1 – 5% • Year 2 – 4% • Year 3 - 5 – 3.5% • Years 6 -10 increase by 4% • Investment income to increase incrementally to reflect increases in cash holdings. It is anticipated that the cash rate will return to historic average of 3% over years 1 & 2 and them remain at that level for the life the plan. • Growth rate in rateable properties is anticipated to continue above the historic average of 2.1%. This assumption assumes a conservative increase over the first 5 years of the plan. 	<p>Expenditure is critically reviewed on an annual basis. Where there is no justification for an increase in operational expenditure then it is held at current year's levels or even reduced.</p> <ul style="list-style-type: none"> • Materials and Contracts and Other Expenses have been forecast to increase by the following amounts: <ul style="list-style-type: none"> • Year 1 - 4.5% increase in operational expenditure • Year 2 - 3.5% increase in operational expenditure • Years 3 – 5 - 3% increase in operational expenditure • Years 6 – 10 - 4.0% increase in operational expenditure • Borrowing costs will change annually in line with approved loan repayment requirements • Employee Expenses have been forecasted to increase by 3.00% per year based on the current structure of 137.05 • Assumes no new services and factors in a growth in existing service levels in line with conservative increase in rateable assessments.

Option 3 - Alternative Option (refer financial summary pages Option 3)

This is based on Council's preferred option budget but factors an additional increase in Landfill Revenue due to changes in the local operating environment. This option includes the following considerations:

- Council continues the operations of the Buronga Landfill
 - This assumption models the impact of the landfill increasing from 60,000 tonnes per annum to 75,000 per annum in 2028/2029 to reflect changes in the local operating environment.
- Growth rate in rateable properties is anticipated to continue above the historic trend of 2.1%, however there has been no change between this assumption and the preferred options as the rate that new properties are developed are largely outside Council's control.
- There are no new loans forecast under this scenario.

Summary of Planning Assumptions

Option		CPI & Inflation	Rates	Employee Costs	Grants	Interest on Investments	Interest on Borrowings	Growth
1	2024/25	5.00%	5.20%	4.00%	3.00%	3.00%	3.66%	2.10%
	Future	3.00%	3.00%	3.00%	3.00%	3.00%	3.79%	2.10%
2	2025/26	4.00%	4.50%	3.50%	5.00%	3.00%	3.79%	3.00%
	Years 2-5	3.50%	3.50%	3.00%	3.60%	3.00%	3.79%	3.00%
	Years 6-10	4.00%	4.00%	2.50%	4.00%	3.00%	3.79%	3.00%
3	2025/26	4.00%	4.50%	3.50%	5.00%	3.00%	3.79%	3.00%
	Years 2-5	3.50%	3.50%	3.00%	3.60%	3.00%	3.79%	3.00%
	Years 6-10	4.00%	4.00%	2.50%	4.00%	3.00%	3.79%	3.00%

SENSITIVITY ANALYSIS

Although the assumptions used in the Long Term Financial Plan are informed estimates based on reliable information at that point in time, long term financial plans are inherently uncertain. They contain a wide range of assumptions, including assumptions about interest rate movements and the potential effect of inflation on revenue and expenditure which are largely outside of Council's control.

Any major changes in these assumptions will have an impact on the financial projections contained therein. The level of impact depends not only on the level of change but also on the nature of the assumption.

A minor variance in some of the assumptions will have a relatively small impact on the projections contained in the Long Term Financial Plan. Sensitivity analysis has been undertaken to assess the impact of changes in the factors which have been used to project future revenue and expenditure.

Sensitivity analysis involves developing different scenarios by varying critical assumptions, such as the projected level of rates revenue and employee costs. The different scenarios demonstrate the impact of these changes on Council's financial projections.

Council has applied a relatively conservative approach in developing this Long Term Financial Plan, so as to ensure that the forecast financial modelling is more likely to succeed and reduces the financial exposure risk for Council.

Inflation assumptions are heavily used throughout the Long Term Financial Plan and is an assumption used on both income and expenditure projections and as such mitigates any substantial impact on the results of the financial modelling should there be any significant variance.

The following may affect the outcome of the above scenarios in the following way:

Rates

Rates comprise 25% of Council's total operating income. As stated earlier, rates are capped by the State Government. The Plan has assumed an increase of 3.50%-4% in the short to medium term and 4.0% in the medium to longer term.

Risk

There is a High Risk that the rate pegging increase is less than anticipated.

Variances between the forecast and the actual rate peg of 10% would result in an average shortfall per annum of \$97,025 over the length of plan.

Employee Costs

Salary growth is largely subject to the NSW Local Government Award. Council has factored in a 3.0% annual increase in employee expenses and that the current staffing and organisational structure remains constant.

Risk

There is a Moderate Risk should there be changes to levels of service resulting in an increase in employee costs.

As Council is a service provider, employee costs are a large portion of operating expenses. Forecasting assumptions used are based on expected Local Government Award variations and performance-based increases. An increase of 10% above forecast would increase employee costs on average by \$313,000 per annum over the life of the plan.

Interest Revenue

Interest on investments is calculated at 3% for the medium to longer term of the Plan.

Risk

There is a Moderate Risk that interest rates will vary from those projected.

Rates used are based on detailed analysis. If actual interest rates are lower than the assumed rate, expenditure priorities would be re-evaluated or alternative funding mechanisms utilised. It should be noted that any increases in revenue due to increased rates may be partially offset by increased interest borrowing costs on any new loan borrowings or offset by larger funds on investments.

Cost Shifting

Cost shifting describes the situation where the responsibility for, or the cost of, providing a certain service, concession, facility or regulatory function is shifted from a higher level of government without the provision of corresponding funding or an ability to raise revenue to adequately fund the shifted responsibility. Cost shifting to local government from both federal and state governments is an area of significant concern to Council.

Risk

There is a Moderate Risk that new or increased services and functions will be transferred to Council's responsibility.

Should the federal or state governments continue to transfer responsibility and associated costs for service provision to Council, this will have a negative impact on Council's financial performance and place additional pressure on its financial sustainability.

Population Increase/Growth

Council needs to ensure that there are sufficient resources available in the right place at the right time, with the right skills to deliver on the community's vision and aspirations. A growing population brings many challenges and opportunities for Council. Known challenges include urban transformation as new residential developments change the urban environment. More people in the same place will put pressure on open spaces and service provision and there is a greater expectation from the community that services and facilities will be accessible for all.

Whilst some growth in demand for services can be accommodated by efficiency gains, however, there will be a point where the population growth will require Council to fund additional services or increase the level of resources required to deliver existing services.

Risk

There is a High Risk that should growth in the number of properties vary considerably from forecasts, this will result in revenue collected from rates being too low to fund Council's services and capital program.

There is also a High Risk that if the timing of growth differs significantly from forecast, that this will impact on Council's cash flows and may necessitate changes to planned borrowings for capital purposes.

Growth projections are based on the expected lot yield based on known planned development. These projections are not expected to change in the immediate future, however the timing of that growth and its impacts on Council's revenue will affect the funds available for service provision.

Legislative Change

Council will continue to operate within the same general legislative environment and with the same authority as it currently does through the life of this plan.

Risk

There is a Moderate Risk that should the Local Government legislative environment change, the services and functions Council plans to provide over the 10 year life of the Plan could change.

At the time of writing this Plan, Council is unable to determine how potential legislative change might impact its operations or quantify the potential impact.

Fees & Charges

Based on historical trends, fees and charges are assumed to increase by an average of 5% per year.

Risk

There is a Low Risk that fees and charges increase by less than the assumed rate. There is a High Risk should Council's current sources of fees and charges revenue change significantly.

Fees and charges make up approximately 30% of Council's revenue base and as such changes in this amount is likely to materially impact on Council's financial viability.

Council has limited ability to raise additional revenue, fees and charges are one area that gives Council the additional capacity. In particular Council receives significant revenue from the Transport for NSW RMCC contract and the Buronga Landfill. The loss or significant reduction in one of these sources of revenue will significantly impact on Council's ability to generate additional discretionary revenue.

Service Levels

Service levels largely remain the same throughout the life of the plan.

Risk

There is a Moderate Risk that there will be a demand for service levels to increase.

The provision of current service level requires 100% of current income streams. Any increase in service levels will require sourcing of new/increased income streams or the reduction of another service to offset the increase cost.

Inflation

In developing the Plan, Council has based inflation at an average of 3.5-4.00% in the short to medium term and 4.00% in the medium to longer term.

Risk

There is a Low Risk should inflation be higher or lower than anticipated. However, there is a Moderate Risk should inflation on expenditure not be offset by inflation on revenue.

Inflation is affected by external economic factors outside Council's control. However, any inflationary increase in Council's costs that is not offset by efficiency gains or revenue increases is likely to impact service levels and programmed works.

Borrowing Costs

Council's proposed a long term borrowing plan is based on Council's current average interest rate of 3.79% which is subject to market lending conditions and Council's financial position.

Risk

There is a Low Risk should interest rates vary from those projected.

The interest rates used in the plan is based on Council's current average interest for its existing loan portfolio. The Plan forecasts no new loan borrowings therefore it is expected that this rate will remain constant for the life of the plan.

If the actual interest rates are higher than assumed, it should be noted it will be hedged by increased interest on investments therefore the impact of any interest rate fluctuations are expected to be minimal.

Performance Monitoring

Council is committed to ensuring that Council and its community are sustainable and able to continue to grow in the long term. Accordingly, it will measure its financial performance on a continuing basis. We will ensure that its financial management policies and procedures are reviewed and updated as circumstances change, to ensure our long term financial sustainability and growth are not compromised. A set of key performance indicators have included in each scenario to measure Councils performance. These include:

Operating Performance Ratio

(Benchmark: greater than 0%)

Widely acknowledged within the sector as a core measure of financial sustainability, this ratio essentially measures Council's operating result excluding Capital Grants and Contributions (which are typically variable in nature and shouldn't be relied on as ongoing income). Performance at or above benchmark indicates that Council has the ability to generate sufficient recurrent income to fund its ongoing operations.

Year Ending 30 June	Scenario	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Benchmark: Greater than 0%	3	19.74%	23.03%	25.02%	34.20%	35.88%	37.36%	38.71%	39.72%	41.35%	42.60%
	2	19.74%	23.03%	25.02%	25.98%	27.76%	29.37%	30.82%	31.90%	33.67%	35.03%
	1	16.30%	18.61%	20.07%	19.55%	20.81%	21.65%	22.41%	22.86%	23.80%	24.49%

Own-Source Operating Revenue Ratio

(Benchmark: greater than 60%)

A measure of fiscal flexibility, Own Source Revenue refers to Council's ability to raise revenue through its own internal means, thereby reducing reliance on external sources of income and insulating against negative fluctuations in external funding.

Year Ending 30 June	Scenario	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Benchmark: Greater than 60%	3	58.37%	67.38%	68.98%	72.14%	72.23%	72.33%	72.40%	72.49%	72.58%	72.67%
	2	58.37%	67.38%	68.98%	68.70%	68.75%	68.84%	68.89%	68.96%	69.03%	69.10%
	1	62.35%	63.66%	65.77%	65.41%	65.40%	65.42%	65.42%	65.40%	65.40%	65.40%

Unrestricted Current Ratio

(Benchmark: greater than 1.5x)

Used to assess the financial liquidity of Council. It measures Council's ability to meet its short-term financial obligations using unrestricted current assets, meaning those not tied to external restrictions such as grants or specific-purpose funds.

Year Ending 30 June	Scenario	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Benchmark: Greater than 1.5x	3	2.96x	3.38x	4.56x	5.71x	7.78x	10.16x	12.34x	14.65x	17.54x	23.08x
	2	2.96x	3.38x	4.56x	4.92x	6.23x	7.78x	9.15x	10.67x	12.67x	16.38x
	1	2.83	3.44	4.15	3.96	4.77	5.73	6.67	7.56	7.89	9.20

Debt Service Cover Ratio

(Benchmark: greater than 2%)

Assess Council's ability to service debt obligations from operating cash flows. It measures Council's ability to meet principal and interest repayments on borrowings while maintaining financial sustainability.

Year Ending 30 June	Scenario	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Benchmark: Greater than 2%	3	6.85%	7.52%	8.33%	11.74%	12.57%	13.23%	15.90%	17.32%	18.29%	20.75%
	2	6.85%	7.52%	8.33%	9.40%	10.07%	10.60%	12.74%	13.86%	14.66%	16.64%
	1	6.01%	6.46%	6.91%	7.20%	7.75%	7.98%	9.34%	9.96%	10.45%	11.66%

Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage Ratio

(Benchmark: less than 10%)

Used to assess the efficiency of Council's revenue collection. It measures the proportion of outstanding rates and annual charges at the end of a financial year relative to the total amount levied

Year Ending 30 June	Scenario	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Benchmark: Less than 10%	3	9.58%	9.61%	9.65%	9.69%	9.72%	9.77%	9.81%	9.85%	9.88%	9.92%
	2	9.58%	9.61%	9.65%	9.69%	9.72%	9.77%	9.81%	9.85%	9.88%	9.92%
	1	9.63%	9.66%	9.69%	9.73%	9.76%	9.80%	9.83%	9.86%	9.89%	9.92%

Cash Expense Cover Ratio

(Benchmark: greater than 3 months)

Measures the number of months Council can continue to pay its operating expenses using available cash reserves, without receiving any additional revenue.

Year Ending 30 June	Scenario	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Benchmark: Greater than 3 months	3	24.70	26.65	28.80	28.19	30.43	32.77	35.62	38.73	38.10	40.86
	2	24.70	26.65	28.80	28.19	30.43	32.77	35.62	38.73	38.10	40.86
	1	25.08	26.99	29.07	27.51	30.05	32.39	35.22	38.44	37.79	40.53

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Option 3 - Alternative

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Wentworth Shire Council

10 Year Financial Plan for the Years ending 30 June 2035

INCOME STATEMENT - CONSOLIDATED

Scenario: Scenario 1 - Business as Usual scenario (rolled over from

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	10,410,000	10,938,380	11,271,797	11,615,215	11,968,937	12,333,270	12,708,534	13,095,054	13,493,171	13,903,231	14,325,593	14,760,626
User Charges & Fees	10,109,000	8,412,720	10,799,350	11,117,037	11,444,254	11,781,287	12,128,432	12,485,991	12,854,277	13,234,511	13,625,225	14,027,661
Other Revenues	879,000	1,114,564	1,155,936	1,160,251	1,144,696	1,149,273	1,153,989	1,178,845	1,183,848	1,169,000	1,174,307	1,179,773
Grants & Contributions provided for Operating Purposes	10,816,000	11,968,600	12,657,749	13,358,126	13,812,673	14,148,779	14,571,669	15,007,247	15,455,891	15,917,995	16,393,962	16,884,208
Grants & Contributions provided for Capital Purposes	17,143,000	15,492,909	2,746,407	1,622,214	232,948	535,121	537,360	539,666	542,041	544,487	547,006	549,602
Interest & Investment Revenue	2,318,000	2,220,250	2,286,857	2,355,464	2,426,128	2,498,912	2,573,879	2,651,095	2,730,628	2,812,547	2,896,924	2,983,831
Other Income:												
Net Gains from the Disposal of Assets	56,000	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	23,000	-	-	-	-	-	-	-	-	-	-	-
Other Income	52,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	51,806,000	50,147,422	40,918,095	41,228,307	41,029,635	42,446,641	43,673,863	44,957,899	46,259,856	47,581,771	48,963,017	50,385,701
Expenses from Continuing Operations												
Employee Benefits & On-Costs	10,066,000	11,277,280	11,868,172	12,489,573	12,861,200	13,235,200	13,620,111	14,016,252	14,423,948	14,843,536	15,275,357	15,199,833
Borrowing Costs	578,000	1,401,229	1,350,426	1,305,183	1,230,614	1,165,492	1,051,582	987,981	922,423	854,011	799,187	724,534
Materials & Contracts	12,665,000	7,848,739	8,725,364	8,416,510	8,480,100	9,260,483	9,411,726	9,703,098	10,012,054	10,450,832	10,661,316	11,523,873
Depreciation & Amortisation	10,083,000	9,307,829	9,307,829	9,307,829	9,307,829	9,307,829	9,307,829	9,307,829	9,307,829	9,307,829	9,307,829	9,307,829
Impairment of Investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	3,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	678,000	684,920	699,468	714,452	729,885	748,431	767,626	787,493	808,055	829,337	851,364	874,162
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	62,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	34,135,000	30,519,997	31,951,259	32,233,547	32,609,629	33,717,436	34,158,874	34,802,654	35,474,310	36,285,545	36,895,053	37,630,231
Operating Result from Continuing Operations	17,671,000	19,627,425	8,966,836	8,994,760	8,420,006	8,729,206	9,514,988	10,155,245	10,785,546	11,296,226	12,067,963	12,755,470
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	17,671,000	19,627,425	8,966,836	8,994,760	8,420,006	8,729,206	9,514,988	10,155,245	10,785,546	11,296,226	12,067,963	12,755,470
Net Operating Result before Grants and Contributions provided for Capital Purposes	528,000	4,134,516	6,220,430	7,372,546	8,187,058	8,194,085	8,977,628	9,615,579	10,243,505	10,751,739	11,520,957	12,205,868

Wentworth Shire Council 10 Year Financial Plan for the Years ending 30 June 2035 BALANCE SHEET - CONSOLIDATED Scenario: Scenario 1 - Business as Usual scenario (rolled over from 2023/24)												
	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
ASSETS												
Current Assets												
Cash & Cash Equivalents	10,482,000	10,765,660	10,491,375	10,679,852	10,635,009	9,735,472	10,541,247	10,492,252	10,441,778	10,389,791	10,336,245	10,271,091
Investments	39,000,000	39,603,388	39,603,388	44,075,990	49,285,861	49,285,861	55,174,209	62,215,509	69,886,072	77,775,363	80,350,592	89,237,320
Receivables	8,320,000	5,461,586	5,072,288	5,219,635	5,332,945	5,479,511	5,718,522	5,964,960	6,224,423	6,491,450	6,689,888	6,981,354
Inventories	306,000	127,986	146,611	138,114	138,197	154,375	156,125	161,017	166,248	174,380	177,232	194,910
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	276,000	123,039	139,278	132,293	132,665	146,887	148,762	153,341	158,224	165,607	168,481	184,071
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	58,384,000	56,081,659	55,452,940	60,245,885	65,524,677	64,802,107	71,738,865	78,987,078	86,876,745	94,996,592	97,722,439	106,868,746
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	615,683,000	644,208,183	648,717,649	651,377,010	652,814,345	661,210,365	662,582,694	664,239,411	666,133,058	668,351,772	676,694,168	679,401,047
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	616,672,000	645,197,183	649,706,649	652,366,010	653,803,345	662,199,365	663,571,694	665,228,411	667,122,058	669,340,772	677,683,168	680,390,047
TOTAL ASSETS	675,056,000	701,278,842	705,159,589	712,611,894	719,328,022	727,001,472	735,310,559	744,215,489	753,998,803	764,337,364	775,405,607	787,258,793
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	5,439,000	4,426,135	4,604,545	4,658,056	4,719,856	4,856,930	4,931,997	5,021,747	5,115,677	5,225,491	5,312,638	5,404,313
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	12,503,000	9,590,271	5,784,181	5,665,178	5,378,057	5,611,130	5,774,469	5,942,709	6,115,996	6,294,549	6,478,389	6,667,744
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	1,156,000	1,458,410	1,476,962	1,478,558	1,425,902	1,444,308	1,508,304	1,269,449	1,246,032	1,270,707	1,183,314	928,962
Employee benefit provisions	2,066,000	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	21,164,000	17,584,204	13,975,076	13,911,180	13,633,203	14,021,756	14,324,158	14,343,293	14,587,093	14,900,135	15,083,729	15,110,407
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Lease liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	13,828,000	24,046,601	22,569,639	21,091,081	19,665,179	18,220,871	16,712,567	15,443,118	14,197,086	12,926,379	11,743,065	10,814,103
Employee benefit provisions	235,000	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612
Other provisions	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,026,000	27,201,213	25,724,251	24,245,693	22,819,791	21,375,483	19,867,179	18,597,730	17,351,698	16,080,991	14,897,677	13,968,715
TOTAL LIABILITIES	38,190,000	44,785,417	39,699,327	38,156,873	36,452,994	35,397,239	34,191,337	32,941,023	31,938,791	30,981,126	29,981,406	29,079,122
Net Assets	636,866,000	656,493,425	665,460,262	674,455,022	682,875,028	691,604,233	701,119,221	711,274,466	722,060,012	733,356,238	745,424,201	758,179,671
EQUITY												
Retained Earnings	133,826,000	153,453,425	162,420,262	171,415,022	179,835,028	188,564,233	198,079,221	208,234,466	219,020,012	230,316,238	242,384,201	255,139,671
Revaluation Reserves	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000
Other Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Council Equity Interest	636,866,000	656,493,425	665,460,262	674,455,022	682,875,028	691,604,233	701,119,221	711,274,466	722,060,012	733,356,238	745,424,201	758,179,671
Non-controlling equity interests	-	-	-	-	-	-	-	-	-	-	-	-
Total Equity	636,866,000	656,493,425	665,460,262	674,455,022	682,875,028	691,604,233	701,119,221	711,274,466	722,060,012	733,356,238	745,424,201	758,179,671

Wentworth Shire Council												
10 Year Financial Plan for the Years ending 30 June 2035												
CASH FLOW STATEMENT - CONSOLIDATED												
Scenario: Scenario 1 - Business as Usual scenario (rolled over from 2023/24)												
	Actuals	Current Year	Projected Years									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	10,714,000	10,633,062	11,251,735	11,594,552	11,947,654	12,311,348	12,685,955	13,071,798	13,469,216	13,878,558	14,300,180	14,734,450
User Charges & Fees	9,102,000	9,998,089	10,599,977	11,078,503	11,404,564	11,740,407	12,086,325	12,442,621	12,809,606	13,188,430	13,577,834	13,978,848
Investment & Interest Revenue Received	2,130,000	2,733,199	2,246,516	2,274,127	2,345,381	2,499,458	2,469,935	2,543,903	2,614,458	2,693,126	2,850,504	2,848,945
Grants & Contributions	25,212,000	25,559,469	12,199,011	14,867,679	13,797,149	14,853,571	15,222,038	15,663,313	16,117,824	16,585,971	17,068,161	17,564,820
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,507,000	1,135,988	1,217,704	1,161,145	1,148,928	1,143,270	1,149,291	1,173,878	1,178,864	1,163,988	1,169,019	1,174,326
Payments:												
Employee Benefits & On-Costs	(10,115,000)	(11,151,152)	(11,850,531)	(12,473,088)	(12,850,367)	(13,225,775)	(13,606,445)	(14,004,173)	(14,411,499)	(14,830,705)	(15,262,133)	(15,198,109)
Materials & Contracts	(15,119,000)	(7,517,765)	(8,760,227)	(8,401,028)	(8,480,555)	(9,290,884)	(9,415,351)	(9,712,568)	(10,022,169)	(10,466,348)	(10,667,042)	(11,557,141)
Borrowing Costs	(351,000)	(1,434,095)	(1,354,579)	(1,309,388)	(1,234,820)	(1,169,536)	(1,055,677)	(992,263)	(926,232)	(857,750)	(803,000)	(728,085)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1,347,000)	(1,757,747)	(548,186)	(687,270)	(689,184)	(631,644)	(717,483)	(721,353)	(739,053)	(745,392)	(790,909)	(798,459)
Net Cash provided (or used in) Operating Activities	24,733,000	28,199,049	15,001,420	18,105,231	17,388,750	18,230,215	18,818,588	19,465,155	20,091,015	20,609,879	21,442,614	22,019,596
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	40,000,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	412,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
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	(35,000,000)	(603,388)	-	(4,472,602)	(5,209,871)	-	(5,888,348)	(7,041,300)	(7,670,563)	(7,889,290)	(2,575,229)	(8,886,728)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(33,891,000)	(38,533,012)	(14,517,294)	(12,667,190)	(11,445,165)	(18,403,849)	(11,380,158)	(11,664,546)	(11,901,476)	(12,226,544)	(18,350,225)	(12,714,708)
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	(28,479,000)	(38,436,400)	(13,817,294)	(16,439,792)	(15,955,036)	(17,703,849)	(16,568,506)	(18,005,846)	(18,872,039)	(19,415,834)	(20,225,454)	(20,901,436)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	8,000,000	12,000,000	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(983,000)	(1,478,989)	(1,458,410)	(1,476,962)	(1,478,558)	(1,425,902)	(1,444,308)	(1,508,304)	(1,269,449)	(1,246,032)	(1,270,707)	(1,183,314)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	7,017,000	10,521,011	(1,458,410)	(1,476,962)	(1,478,558)	(1,425,902)	(1,444,308)	(1,508,304)	(1,269,449)	(1,246,032)	(1,270,707)	(1,183,314)
Net Increase/(Decrease) in Cash & Cash Equivalents	3,271,000	283,660	(274,285)	188,477	(44,843)	(899,536)	805,774	(48,995)	(50,474)	(51,987)	(53,547)	(65,154)
plus: Cash & Cash Equivalents - beginning of year	7,211,000	10,482,000	10,765,660	10,491,375	10,679,852	10,635,009	9,735,472	10,541,247	10,492,252	10,441,778	10,389,791	10,336,245
Cash & Cash Equivalents - end of the year	10,482,000	10,765,660	10,491,375	10,679,852	10,635,009	9,735,472	10,541,247	10,492,252	10,441,778	10,389,791	10,336,245	10,271,091
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Cash & Cash Equivalents - end of the year	10,482,000	10,765,660	10,491,375	10,679,852	10,635,009	9,735,472	10,541,247	10,492,252	10,441,778	10,389,791	10,336,245	10,271,091
Investments - end of the year	39,000,000	39,603,388	39,603,388	44,075,990	49,285,861	49,285,861	55,174,209	62,215,509	69,886,072	77,775,363	80,350,592	89,237,320
Cash, Cash Equivalents & Investments - end of the year	49,482,000	50,369,047	50,094,763	54,755,842	59,920,870	59,021,334	65,715,456	72,707,761	80,327,851	88,165,154	90,686,836	99,508,410
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Representing:												
- External Restrictions	32,882,000	32,827,660	32,785,390	32,741,852	32,697,009	32,650,821	32,603,247	32,554,252	32,503,778	32,451,791	32,398,245	32,333,091
- Internal Restrictions	14,318,000	14,318,000	16,118,000	17,918,000	19,718,000	21,518,000	23,318,000	19,118,000	20,918,000	22,718,000	24,518,000	26,318,000
- Unrestricted	2,282,000	3,223,388	1,191,372	4,095,990	7,505,861	4,852,513	9,794,209	21,035,509	26,906,072	32,995,363	33,770,592	40,857,320
	49,482,000	50,369,047	50,094,763	54,755,842	59,920,870	59,021,334	65,715,456	72,707,761	80,327,851	88,165,154	90,686,836	99,508,410

Wentworth Shire Council

10 Year Financial Plan for the Years ending 30 June 2035

INCOME STATEMENT - CONSOLIDATED

Scenario: Scenario 2 - preferred scenario

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Income from Continuing Operations												
Revenue:												
Rates & Annual Charges	10,410,000	10,938,380	11,640,394	12,113,030	12,543,128	12,988,280	13,449,012	13,993,993	14,560,773	15,150,224	15,763,252	16,400,803
User Charges & Fees	10,109,000	8,145,436	12,923,061	13,525,745	14,136,706	14,776,289	15,445,857	16,167,180	16,922,943	17,714,801	18,544,492	19,413,836
Other Revenues	879,000	1,381,848	1,958,378	1,867,013	1,867,150	1,802,969	1,754,492	1,814,199	1,804,845	1,831,463	1,859,092	1,887,772
Grants & Contributions provided for Operating Purposes	10,816,000	11,968,600	12,410,050	13,206,124	13,709,737	14,098,257	14,589,861	15,171,359	15,776,116	16,405,064	17,059,169	17,739,439
Grants & Contributions provided for Capital Purposes	17,143,000	15,492,909	8,133,998	1,258,983	234,006	536,579	539,242	542,391	545,667	549,074	552,617	556,301
Interest & Investment Revenue	2,318,000	2,220,250	2,286,857	2,378,332	2,461,573	2,547,728	2,636,899	2,742,375	2,852,070	2,966,152	3,084,798	3,208,190
Other Income:												
Net Gains from the Disposal of Assets	56,000	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	23,000	-	-	-	-	-	-	-	-	-	-	-
Other Income	52,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	51,806,000	50,147,422	49,352,738	44,349,225	44,952,300	46,750,101	48,415,363	50,431,496	52,462,413	54,616,777	56,863,420	59,206,341
Expenses from Continuing Operations:												
Employee Benefits & On-Costs	10,066,000	9,894,288	10,190,320	10,596,905	10,903,937	11,220,180	11,545,971	11,862,060	12,187,016	12,521,020	12,864,319	13,217,166
Borrowing Costs	578,000	1,401,229	1,282,303	1,235,784	1,146,851	1,060,501	999,043	934,942	869,337	805,667	745,327	681,420
Materials & Contracts	12,665,000	9,234,231	10,858,390	10,566,095	10,697,833	11,128,212	11,227,418	11,610,139	12,007,562	12,625,311	12,848,964	13,294,136
Depreciation & Amortisation	10,083,000	9,307,829	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	3,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	678,000	684,920	667,697	684,066	698,588	713,546	728,952	747,466	766,627	786,459	806,985	828,230
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	62,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	34,135,000	30,522,497	33,081,996	33,166,136	33,530,495	34,205,725	34,584,670	35,237,893	35,913,828	36,821,743	37,348,880	38,104,238
Operating Result from Continuing Operations	17,671,000	19,624,925	16,270,742	11,183,089	11,421,805	12,544,376	13,830,693	15,193,603	16,548,585	17,795,034	19,514,540	21,102,104
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	17,671,000	19,624,925	16,270,742	11,183,089	11,421,805	12,544,376	13,830,693	15,193,603	16,548,585	17,795,034	19,514,540	21,102,104
Net Operating Result before Grants and Contributions provided for Capital Purposes	528,000	4,132,016	8,136,744	9,924,107	11,187,799	12,007,797	13,291,452	14,651,213	16,002,918	17,245,961	18,961,923	20,545,803

Wentworth Shire Council

10 Year Financial Plan for the Years ending 30 June 2035

BALANCE SHEET - CONSOLIDATED

Scenario: Scenario 2 - preferred scenario

	Actuals 2023/24	Current Year 2024/25	Projected Years									
	\$	\$	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS												
Current Assets												
Cash & Cash Equivalents	10,482,000	10,765,660	10,723,471	10,656,112	10,593,193	10,528,109	10,460,798	10,382,765	10,301,667	10,217,382	10,129,785	10,038,746
Investments	39,000,000	39,685,768	40,200,537	43,274,513	51,566,116	54,682,954	65,272,599	76,600,976	87,663,227	101,337,972	117,112,094	129,012,084
Receivables	8,320,000	5,421,269	5,831,121	5,603,843	5,851,935	6,115,695	6,475,659	6,873,486	7,277,529	7,728,992	8,220,496	8,670,241
Inventories	306,000	159,634	183,659	175,105	176,449	184,564	185,064	191,683	198,563	210,400	213,155	220,887
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	276,000	150,149	170,393	163,386	164,821	172,066	172,795	178,827	185,096	195,624	198,385	205,425
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	58,384,000	56,182,480	57,109,180	59,872,959	68,352,514	71,683,387	82,566,915	94,227,737	105,626,083	119,690,369	135,873,915	148,147,384
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	615,683,000	644,208,183	656,248,494	661,142,139	662,471,396	670,649,244	672,449,040	674,833,267	679,088,239	681,982,837	684,385,383	692,409,272
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	616,672,000	645,197,183	657,237,494	662,131,139	663,460,396	671,638,244	673,438,040	675,822,267	680,077,239	682,971,837	685,374,383	693,398,272
TOTAL ASSETS	675,056,000	701,379,663	714,346,674	722,004,098	731,812,910	743,321,631	756,004,955	770,050,004	785,703,323	802,662,206	821,248,298	841,545,656
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	5,439,000	4,395,198	4,587,004	4,618,070	4,680,639	4,775,440	4,840,251	4,934,623	5,032,889	5,156,780	5,240,116	5,349,519
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	12,503,000	9,570,212	7,641,211	5,674,812	5,544,988	5,817,652	6,027,431	6,270,265	6,523,232	6,786,758	7,061,287	7,347,282
Borrowings	1,156,000	1,566,536	1,590,332	1,545,738	1,403,120	1,421,960	1,485,760	1,246,500	1,223,568	1,286,312	1,200,145	-
Employee benefit provisions	2,066,000	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	21,164,000	17,641,334	15,927,935	13,948,008	13,738,135	14,124,440	14,462,830	14,560,776	14,889,078	15,339,239	15,610,936	14,806,189
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	13,828,000	24,092,792	22,502,460	20,956,722	19,553,602	18,131,642	16,645,882	15,399,382	14,175,814	12,889,502	11,689,357	11,689,357
Employee benefit provisions	235,000	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612
Other provisions	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,026,000	27,247,404	25,657,072	24,111,334	22,708,214	21,286,254	19,800,494	18,553,994	17,330,426	16,044,114	14,843,969	14,843,969
TOTAL LIABILITIES	38,190,000	44,888,738	41,585,008	38,059,342	36,446,349	35,410,694	34,263,324	33,114,770	32,219,504	31,383,353	30,454,905	29,650,159
Net Assets	636,866,000	656,490,925	672,761,667	683,944,756	695,366,561	707,910,937	721,741,631	736,935,234	753,483,819	771,278,853	790,793,393	811,895,497
EQUITY												
Retained Earnings	133,826,000	153,450,925	169,721,667	180,904,756	192,326,561	204,870,937	218,701,631	233,895,234	250,443,819	268,238,853	287,753,393	308,855,497
Revaluation Reserves	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000
Council Equity Interest	636,866,000	656,490,925	672,761,667	683,944,756	695,366,561	707,910,937	721,741,631	736,935,234	753,483,819	771,278,853	790,793,393	811,895,497
Total Equity	636,866,000	656,490,925	672,761,667	683,944,756	695,366,561	707,910,937	721,741,631	736,935,234	753,483,819	771,278,853	790,793,393	811,895,497

Wentworth Shire Council
10 Year Financial Plan for the Years ending 30 June 2035
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Scenario 2 - preferred scenario

	Actuals 2023/24 \$	Current Year 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	Projected Years						2029/30 \$	2030/31 \$	2031/32 \$	2032/33 \$	2033/34 \$	2034/35 \$
Cash Flows from Operating Activities																		
Receipts:																		
Rates & Annual Charges	10,714,000	10,633,062	11,630,185	12,085,873	12,518,415	12,962,702	13,422,540	13,962,679	14,528,206	15,116,355	15,728,029	16,364,170						
User Charges & Fees	9,102,000	9,751,636	12,537,349	13,460,409	14,072,378	14,709,145	15,375,771	16,089,787	16,842,018	17,630,182	18,456,009	19,321,310						
Investment & Interest Revenue Received	2,130,000	2,732,626	2,208,793	2,331,373	2,329,438	2,491,927	2,477,838	2,684,668	2,571,671	2,684,668	2,851,442	3,027,948						
Grants & Contributions	25,212,000	25,559,469	18,705,214	12,849,173	13,805,151	14,818,545	15,260,492	15,869,163	16,483,414	17,122,233	17,786,605	18,477,552						
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-						
Other	4,507,000	1,403,272	1,968,604	1,902,915	1,866,872	1,795,182	1,747,681	1,805,847	1,796,580	1,822,597	1,849,833	1,878,102						
Payments:																		
Employee Benefits & On-Costs	(10,115,000)	(9,799,829)	(10,175,719)	(10,584,919)	(10,894,545)	(11,212,452)	(11,534,059)	(11,851,796)	(12,176,442)	(12,510,129)	(12,853,101)	(13,205,611)						
Materials & Contracts	(15,119,000)	(8,962,014)	(10,902,659)	(10,550,534)	(10,700,612)	(11,143,573)	(11,228,646)	(11,622,791)	(12,020,712)	(12,647,675)	(12,854,480)	(13,308,908)						
Borrowing Costs	(351,000)	(1,433,632)	(1,286,781)	(1,240,329)	(1,151,258)	(1,064,476)	(1,003,071)	(939,157)	(873,077)	(809,339)	(749,187)	(685,021)						
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-						
Other	(1,347,000)	(1,757,479)	(522,273)	(680,079)	(658,875)	(640,993)	(691,169)	(681,788)	(698,744)	(694,279)	(756,480)	(753,270)						
Net Cash provided (or used in) Operating Activities	24,733,000	28,127,112	24,162,713	19,573,880	21,186,965	22,716,007	23,827,377	25,203,617	26,565,912	27,791,911	29,458,670	31,116,271						
Cash Flows from Investing Activities																		
Receipts:																		
Sale of Investment Securities	40,000,000	-	-	-	-	-	-	-	-	-	-	-						
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-						
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-						
Sale of Infrastructure, Property, Plant & Equipment	412,000	700,000	700,000	845,000	855,000	770,000	700,000	735,000	700,000	700,000	700,000	700,000						
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	(35,000,000)	(685,768)	(514,769)	(3,073,976)	(8,291,602)	(3,116,838)	(10,589,645)	(11,328,377)	(11,062,251)	(13,674,745)	(15,774,122)	(11,899,991)						
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-						
Purchase of Infrastructure, Property, Plant & Equipment	(33,891,000)	(38,533,012)	(22,823,597)	(15,821,931)	(12,267,543)	(19,031,134)	(12,583,082)	(13,202,513)	(15,038,259)	(13,677,883)	(13,185,832)	(18,807,175)						
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	(28,479,000)	(38,518,781)	(22,638,365)	(18,050,907)	(19,704,145)	(21,377,972)	(22,472,727)	(23,795,890)	(25,400,510)	(26,652,628)	(28,259,955)	(30,007,165)						
Cash Flows from Financing Activities																		
Receipts:																		
Proceeds from Borrowings & Advances	8,000,000	12,000,000	-	-	-	-	-	-	-	-	-	-						
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-						
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-						
Payments:																		
Repayment of Borrowings & Advances	(983,000)	(1,324,672)	(1,566,536)	(1,590,332)	(1,545,738)	(1,403,120)	(1,421,960)	(1,485,760)	(1,246,500)	(1,223,568)	(1,286,312)	(1,200,145)						
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-						
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-						
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-						
Net Cash Flow provided (used in) Financing Activities	7,017,000	10,675,328	(1,566,536)	(1,590,332)	(1,545,738)	(1,403,120)	(1,421,960)	(1,485,760)	(1,246,500)	(1,223,568)	(1,286,312)	(1,200,145)						
Net Increase/(Decrease) in Cash & Cash Equivalents	3,271,000	283,660	(42,189)	(67,359)	(62,918)	(65,085)	(67,311)	(78,033)	(81,098)	(84,285)	(87,597)	(91,039)						
plus: Cash & Cash Equivalents - beginning of year	7,211,000	10,482,000	10,765,660	10,723,471	10,656,112	10,593,193	10,528,109	10,460,798	10,382,765	10,301,667	10,217,382	10,129,785						
Cash & Cash Equivalents - end of the year	10,482,000	10,765,660	10,723,471	10,656,112	10,593,193	10,528,109	10,460,798	10,382,765	10,301,667	10,217,382	10,129,785	10,038,746						
Cash & Cash Equivalents - end of the year	10,482,000	10,765,660	10,723,471	10,656,112	10,593,193	10,528,109	10,460,798	10,382,765	10,301,667	10,217,382	10,129,785	10,038,746						
Investments - end of the year	39,000,000	39,685,768	40,200,537	43,274,513	51,566,116	54,682,954	65,272,599	76,600,976	87,663,227	101,337,972	117,112,094	129,012,084						
Cash, Cash Equivalents & Investments - end of the year	49,482,000	50,451,428	50,924,008	53,930,625	62,159,309	65,211,063	75,733,397	86,983,741	97,964,894	111,555,354	127,241,879	139,050,831						
Representing:																		
- External Restrictions	32,882,000	32,827,660	32,785,471	32,718,112	32,655,193	32,590,109	32,522,798	32,444,765	32,363,667	32,279,382	32,191,785	32,100,746						
- Internal Restrictions	14,318,000	14,318,000	16,118,000	17,918,000	19,718,000	21,518,000	23,318,000	19,118,000	20,918,000	22,718,000	24,518,000	26,318,000						
- Unrestricted	2,282,000	3,305,768	2,020,537	3,294,513	9,786,116	11,102,954	19,892,599	35,420,976	44,683,227	56,557,972	70,532,094	80,632,084						
49,482,000	50,451,428	50,924,008	53,930,625	62,159,309	65,211,063	75,733,397	86,983,741	97,964,894	111,555,354	127,241,879	139,050,831							

Wentworth Shire Council

10 Year Financial Plan for the Years ending 30 June 2035

INCOME STATEMENT - CONSOLIDATED

Scenario: Scenario 3 - alternative scenario

	Actuals 2023/24 \$	Current Year 2024/25 \$	2025/26 \$	2026/27 \$	2027/28 \$	2028/29 \$	Projected Years					
							2029/30 \$	2030/31 \$	2031/32 \$	2032/33 \$	2033/34 \$	2034/35 \$
Income from Continuing Operations:												
Revenue:												
Rates & Annual Charges	10,410,000	10,938,380	11,640,394	12,113,030	12,543,128	12,988,280	13,449,012	13,993,993	14,560,773	15,150,224	15,763,252	16,400,803
User Charges & Fees	10,109,000	8,145,436	12,923,061	13,525,745	14,136,706	20,550,156	21,508,418	22,532,869	23,606,915	24,732,972	25,913,572	27,151,370
Other Revenues	879,000	1,381,848	1,958,378	1,867,013	1,867,150	1,802,969	1,754,492	1,814,199	1,804,845	1,831,463	1,859,092	1,887,772
Grants & Contributions provided for Operating Purposes	10,816,000	11,968,600	12,410,050	13,206,124	13,709,737	14,098,257	14,589,861	15,171,359	15,776,116	16,405,064	17,059,169	17,739,439
Grants & Contributions provided for Capital Purposes	17,143,000	15,492,909	8,133,998	1,258,983	234,006	536,579	539,242	542,391	545,667	549,074	552,617	556,301
Interest & Investment Revenue	2,318,000	2,220,250	2,286,857	2,378,332	2,461,573	2,547,728	2,636,899	2,742,375	2,852,070	2,966,152	3,084,798	3,208,190
Other Income:												
Net Gains from the Disposal of Assets	56,000	-	-	-	-	-	-	-	-	-	-	-
Fair value increment on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of revaluation decrements on IPPE previously expensed	-	-	-	-	-	-	-	-	-	-	-	-
Reversal of impairment losses on receivables	23,000	-	-	-	-	-	-	-	-	-	-	-
Other Income	52,000	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities - Gain	-	-	-	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	51,806,000	50,147,422	49,352,738	44,349,225	44,952,300	52,523,968	54,477,924	56,797,185	59,146,386	61,634,949	64,232,500	66,943,875
Expenses from Continuing Operations												
Employee Benefits & On-Costs	10,066,000	9,894,288	10,190,320	10,596,905	10,903,937	11,220,180	11,545,971	11,862,060	12,187,016	12,521,020	12,864,319	13,217,166
Borrowing Costs	578,000	1,401,229	1,282,303	1,235,784	1,146,851	1,060,501	999,043	934,942	869,337	805,667	745,327	681,420
Materials & Contracts	12,665,000	9,234,231	10,858,390	10,566,095	10,697,833	11,128,212	11,227,418	11,610,139	12,007,562	12,625,311	12,848,964	13,294,136
Depreciation & Amortisation	10,083,000	9,307,829	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286	10,083,286
Impairment of investments	-	-	-	-	-	-	-	-	-	-	-	-
Impairment of receivables	3,000	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	678,000	684,920	667,697	684,066	698,588	713,546	728,952	747,466	766,627	786,459	806,985	828,230
Interest & Investment Losses	-	-	-	-	-	-	-	-	-	-	-	-
Net Losses from the Disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation decrement/impairment of IPPE	-	-	-	-	-	-	-	-	-	-	-	-
Fair value decrement on investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Joint Ventures & Associated Entities	62,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	34,135,000	30,522,497	33,081,996	33,166,136	33,530,495	34,205,725	34,584,670	35,237,893	35,913,828	36,821,743	37,348,880	38,104,238
Operating Result from Continuing Operations	17,671,000	19,624,925	16,270,742	11,183,089	11,421,805	18,318,243	19,893,254	21,559,292	23,232,558	24,813,206	26,883,620	28,839,638
Discontinued Operations - Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	-	-
Net Profit/(Loss) from Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-
Net Operating Result for the Year	17,671,000	19,624,925	16,270,742	11,183,089	11,421,805	18,318,243	19,893,254	21,559,292	23,232,558	24,813,206	26,883,620	28,839,638
Net Operating Result before Grants and Contributions provided for Capital Purposes	528,000	4,132,016	8,136,744	9,924,107	11,187,799	17,781,664	19,354,012	21,016,901	22,686,891	24,264,132	26,331,003	28,283,337

Wentworth Shire Council
10 Year Financial Plan for the Years ending 30 June 2035
BALANCE SHEET - CONSOLIDATED
Scenario: Scenario 3 - alternative scenario

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
ASSETS												
Current Assets												
Cash & Cash Equivalents	10,482,000	10,765,660	10,723,471	10,656,112	10,593,193	10,528,109	10,460,798	10,382,765	10,301,667	10,217,382	10,129,785	10,038,746
Investments	39,000,000	39,685,768	40,200,537	43,274,513	51,566,116	59,885,468	76,444,199	94,027,325	111,657,237	132,228,024	155,242,991	174,745,867
Receivables	8,320,000	5,421,269	5,831,121	5,603,843	5,851,935	7,120,356	7,595,461	8,126,975	8,671,217	9,269,889	9,915,963	10,528,008
Inventories	306,000	159,634	183,659	175,105	176,449	184,564	185,064	191,683	198,563	210,400	213,155	220,887
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Other	276,000	150,149	170,393	163,386	164,821	172,066	172,795	178,827	185,096	195,624	198,385	205,425
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	58,384,000	56,182,480	57,109,180	59,872,959	68,352,514	77,890,563	94,858,317	112,907,576	131,013,781	152,121,319	175,700,279	195,738,933
Non-Current Assets												
Investments	-	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-	-
Contract assets and contract cost assets	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure, Property, Plant & Equipment	615,683,000	644,208,183	656,248,494	661,142,139	662,471,396	670,649,244	672,449,040	674,833,267	679,088,239	681,982,837	684,385,383	692,409,272
Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000	184,000
Right of use assets	-	-	-	-	-	-	-	-	-	-	-	-
Investments Accounted for using the equity method	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000	805,000
Non-current assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Assets	616,672,000	645,197,183	657,237,494	662,131,139	663,460,396	671,638,244	673,438,040	675,822,267	680,077,239	682,971,837	685,374,383	693,398,272
TOTAL ASSETS	675,056,000	701,379,663	714,346,674	722,004,098	731,812,910	749,528,807	768,296,356	788,729,843	811,091,020	835,093,156	861,074,662	889,137,205
LIABILITIES												
Current Liabilities												
Bank Overdraft	-	-	-	-	-	-	-	-	-	-	-	-
Payables	5,439,000	4,395,198	4,587,004	4,618,070	4,680,639	4,775,440	4,840,251	4,934,623	5,032,889	5,156,780	5,240,116	5,349,519
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	12,503,000	9,570,212	7,641,211	5,674,812	5,544,988	6,250,961	6,482,406	6,747,988	7,024,842	7,313,448	7,614,311	7,927,958
Borrowings	1,156,000	1,566,536	1,590,332	1,545,738	1,403,120	1,421,960	1,485,760	1,246,500	1,223,568	1,286,312	1,200,145	-
Employee benefit provisions	2,066,000	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388	2,109,388
Other provisions	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Current Liabilities	21,164,000	17,641,334	15,927,935	13,948,008	13,738,135	14,557,749	14,917,804	15,038,499	15,390,687	15,865,928	16,163,960	15,386,865
Non-Current Liabilities												
Payables	-	-	-	-	-	-	-	-	-	-	-	-
Income received in advance	-	-	-	-	-	-	-	-	-	-	-	-
Contract liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Borrowings	13,828,000	24,092,792	22,502,460	20,956,722	19,553,602	18,131,642	16,645,882	15,399,382	14,175,814	12,889,502	11,689,357	11,689,357
Employee benefit provisions	235,000	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612	191,612
Other provisions	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000	2,963,000
Investments Accounted for using the equity method	-	-	-	-	-	-	-	-	-	-	-	-
Liabilities associated with assets classified as "held for sale"	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Current Liabilities	17,026,000	27,247,404	25,657,072	24,111,334	22,708,214	21,286,254	19,800,494	18,553,994	17,330,426	16,044,114	14,843,969	14,843,969
TOTAL LIABILITIES	38,190,000	44,888,738	41,585,008	38,059,342	36,446,349	35,844,003	34,718,298	33,592,493	32,721,113	31,910,042	31,007,929	30,230,834
Net Assets	636,866,000	656,490,925	672,761,667	683,944,756	695,366,561	713,684,804	733,578,058	755,137,350	778,369,907	803,183,113	830,066,733	858,906,371
EQUITY												
Retained Earnings	133,826,000	153,450,925	169,721,667	180,904,756	192,326,561	210,644,804	230,538,058	252,097,350	275,329,907	300,143,113	327,026,733	355,866,371
Revaluation Reserves	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000	503,040,000
Council Equity Interest	636,866,000	656,490,925	672,761,667	683,944,756	695,366,561	713,684,804	733,578,058	755,137,350	778,369,907	803,183,113	830,066,733	858,906,371
Total Equity	636,866,000	656,490,925	672,761,667	683,944,756	695,366,561	713,684,804	733,578,058	755,137,350	778,369,907	803,183,113	830,066,733	858,906,371

Wentworth Shire Council
10 Year Financial Plan for the Years ending 30 June 2035
CASH FLOW STATEMENT - CONSOLIDATED
Scenario: Scenario 3 - alternative scenario

	Actuals 2023/24	Current Year 2024/25	2025/26	2026/27	2027/28	2028/29	Projected Years					
	\$	\$	\$	\$	\$	\$	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
							\$	\$	\$	\$	\$	\$
Cash Flows from Operating Activities												
Receipts:												
Rates & Annual Charges	10,714,000	10,633,062	11,630,185	12,085,873	12,518,415	12,962,702	13,422,540	13,962,679	14,528,206	15,116,355	15,728,029	16,364,170
User Charges & Fees	9,102,000	9,751,636	12,537,349	13,460,409	14,072,378	20,033,032	21,415,833	22,431,852	23,501,186	24,622,308	25,797,741	27,030,129
Investment & Interest Revenue Received	2,130,000	2,732,626	2,208,793	2,331,373	2,329,438	2,407,449	2,408,706	2,486,293	2,595,196	2,668,016	2,752,796	2,924,369
Grants & Contributions	25,212,000	25,559,469	18,705,214	12,849,173	13,805,151	14,818,545	15,260,492	15,869,163	16,483,414	17,122,233	17,786,605	18,477,552
Bonds & Deposits Received	-	-	-	-	-	-	-	-	-	-	-	-
Other	4,507,000	1,403,272	1,968,604	1,902,915	1,866,872	1,758,287	1,745,837	1,803,910	1,794,546	1,820,462	1,847,590	1,875,748
Payments:												
Employee Benefits & On-Costs	(10,115,000)	(9,799,829)	(10,175,719)	(10,584,919)	(10,894,545)	(11,212,452)	(11,534,059)	(11,851,796)	(12,176,442)	(12,510,129)	(12,853,101)	(13,205,611)
Materials & Contracts	(15,119,000)	(8,962,014)	(10,902,659)	(10,550,534)	(10,700,612)	(11,143,573)	(11,228,646)	(11,622,791)	(12,020,712)	(12,647,675)	(12,854,480)	(13,308,908)
Borrowing Costs	(351,000)	(1,433,632)	(1,286,781)	(1,240,329)	(1,151,258)	(1,064,476)	(1,003,071)	(939,157)	(873,077)	(809,339)	(749,187)	(685,021)
Bonds & Deposits Refunded	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1,347,000)	(1,757,479)	(522,273)	(680,079)	(658,875)	(640,993)	(691,169)	(681,788)	(698,744)	(694,279)	(756,480)	(753,270)
Net Cash provided (or used in) Operating Activities	24,733,000	28,127,112	24,162,713	19,573,880	21,186,965	27,918,522	29,796,462	31,458,367	33,133,573	34,687,953	36,699,514	38,719,157
Cash Flows from Investing Activities												
Receipts:												
Sale of Investment Securities	40,000,000	-	-	-	-	-	-	-	-	-	-	-
Sale of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Real Estate Assets	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Infrastructure, Property, Plant & Equipment	412,000	700,000	700,000	845,000	855,000	770,000	700,000	735,000	700,000	700,000	700,000	700,000
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	(35,000,000)	(685,768)	(514,769)	(3,073,976)	(8,291,602)	(8,319,352)	(16,558,731)	(17,583,126)	(17,629,912)	(20,570,787)	(23,014,966)	(19,502,877)
Purchase of Investment Property	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of Infrastructure, Property, Plant & Equipment	(33,891,000)	(38,533,012)	(22,823,597)	(15,821,931)	(12,267,543)	(19,031,134)	(12,583,082)	(13,202,513)	(15,038,259)	(13,677,883)	(13,185,832)	(18,807,175)
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	(28,479,000)	(38,518,781)	(22,638,365)	(18,050,907)	(19,704,145)	(26,580,486)	(28,441,812)	(30,050,639)	(31,968,171)	(33,548,670)	(35,500,799)	(37,610,051)
Cash Flows from Financing Activities												
Receipts:												
Proceeds from Borrowings & Advances	8,000,000	12,000,000	-	-	-	-	-	-	-	-	-	-
Proceeds from Finance Leases	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Payments:												
Repayment of Borrowings & Advances	(983,000)	(1,324,672)	(1,566,536)	(1,590,332)	(1,545,738)	(1,403,120)	(1,421,960)	(1,485,760)	(1,246,500)	(1,223,568)	(1,286,312)	(1,200,145)
Repayment of lease liabilities (principal repayments)	-	-	-	-	-	-	-	-	-	-	-	-
Distributions to non-controlling interests	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Activity Payments	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash Flow provided (used in) Financing Activities	7,017,000	10,675,328	(1,566,536)	(1,590,332)	(1,545,738)	(1,403,120)	(1,421,960)	(1,485,760)	(1,246,500)	(1,223,568)	(1,286,312)	(1,200,145)
Net Increase/(Decrease) in Cash & Cash Equivalents	3,271,000	283,660	(42,189)	(67,359)	(62,918)	(65,085)	(67,311)	(78,033)	(81,098)	(84,285)	(87,597)	(91,039)
plus: Cash & Cash Equivalents - beginning of year	7,211,000	10,482,000	10,765,660	10,723,471	10,656,112	10,593,193	10,528,109	10,460,798	10,382,765	10,301,667	10,217,382	10,129,785
Cash & Cash Equivalents - end of the year	10,482,000	10,765,660	10,723,471	10,656,112	10,593,193	10,528,109	10,460,798	10,382,765	10,301,667	10,217,382	10,129,785	10,038,746
Cash & Cash Equivalents - end of the year	10,482,000	10,765,660	10,723,471	10,656,112	10,593,193	10,528,109	10,460,798	10,382,765	10,301,667	10,217,382	10,129,785	10,038,746
Investments - end of the year	39,000,000	39,685,768	40,200,537	43,274,513	51,566,116	59,885,468	76,444,199	94,027,325	111,657,237	132,228,024	155,242,991	174,745,867
Cash, Cash Equivalents & Investments - end of the year	49,482,000	50,451,428	50,924,008	53,930,625	62,159,309	70,413,577	86,904,997	104,410,091	121,958,905	142,445,406	165,372,776	184,784,614
Representing:												
- External Restrictions	32,882,000	32,827,660	32,785,471	32,718,112	32,655,193	32,590,109	32,522,798	32,444,765	32,363,667	32,279,382	32,191,785	32,100,746
- Internal Restrictions	14,318,000	14,318,000	16,118,000	17,918,000	19,718,000	21,518,000	23,318,000	19,118,000	20,918,000	22,718,000	24,518,000	26,318,000
- Unrestricted	2,282,000	3,305,768	2,020,537	3,294,513	9,786,116	16,305,468	31,064,199	52,847,325	68,677,237	87,448,024	108,662,991	126,365,867
	49,482,000	50,451,428	50,924,008	53,930,625	62,159,309	70,413,577	86,904,997	104,410,091	121,958,905	142,445,406	165,372,776	184,784,614

Strategic Asset Management Strategy

2026-2035



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The Strategic Asset Management Strategy forms part of the Resourcing Strategy. These documents have been prepared in accordance with Section 403(2) of the *Local Government Act 1993*.

Copies of this document can be viewed online at wentworth.nsw.gov.au

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1. EXECUTIVE SUMMARY

This Asset Management Strategy (AMS) states the approach to implementing the principles and the objectives set out in the Asset Management Policy. It includes specific requirements to outline the processes, resources, structures, roles and responsibilities necessary to establish and maintain the asset management system. The asset groups covered by this AMS are Buildings, Transport Infrastructure, Stormwater Assets, Open Space Assets as well as Water and Sewer Network assets.

Both the AMS and the asset management plans (AMPs) have been prepared in accordance with the International Infrastructure Management Manual (IIMM) and the Institute of Public Works Engineering Australasia (IPWEA) National Asset Management Strategy (NAMS) guidelines. Development of an asset management strategy and plans for Council's infrastructure assets is a mandatory requirement for NSW local government.

This strategy includes Council's Asset Management Policy. The policy provides a framework for managing infrastructure assets to support the delivery needs of the community.

1.1 Asset Values

In preparing this AMS, it has been identified that Wentworth Shire Council has an infrastructure and asset portfolio with a current replacement cost of approximately \$753 million. The asset values are estimates of the value of assets, as at 30 June 2024, based on our best estimate of asset values, taking into account recent asset revaluations.

These values should be updated on an annual basis, in line with the annual financial statements, once completed.

TABLE 1 Asset classes and values

Asset	GRC \$ 000's	WDV \$ 000's	DEP \$ 000's
Buildings	\$81,533	36,404	\$1,049
Other Structures	\$7,086	\$4,537	\$269
Roads	\$238,606	\$112,937	\$3,883
Bridges	\$14,824	\$7,868	\$92
Footpaths	\$8,322	\$4,299	\$80
Bulk Earthworks	\$224,373	\$224,373	\$0
Stormwater	\$31,815	\$19,054	\$225
Water	\$76,140	\$40,215	\$935
Sewer	\$51,871	\$30,123	\$778
Swimming Pools	\$3,335	\$1,910	\$71
Open Space	\$1,422	\$588	\$86
Other Infrastructure	\$16,236	\$12,365	\$171
Grand Total	\$752,563	\$494,673	\$7,639

GRC = Gross Replacement Cost | WDV = Written Down Value | DEP = Depreciation

1.2 Asset Condition

Reviewing asset condition data shows that most of Council's assets are in a satisfactory or better condition. The reliability of Council's condition data varies between the asset classes with most data being reliable, or highly reliable. Details of Council's current asset condition are shown in the table below. The condition is represented as a percentage of the replacement cost of Council's assets.

TABLE 2 Asset backlog summary

Asset Class	Asset Condition (% of CRC)				
	1	2	3	4	5
Buildings	47.00%	8.00%	11.00%	32.00%	2.00%
Roads & Transport	67.50%	26.80%	4.30%	0.70%	0.70%
Stormwater	30.00%	29.00%	32.00%	7.00%	2.00%
Water and Sewer	18.50%	51.00%	16.00%	8.00%	6.50%
Open Space	5.60%	55.80%	26.00%	9.90%	2.70%
Other Structures	11.00%	21.00%	36.00%	18.00%	14.00%
Other Infrastructure	35.00%	55.00%	5.00%	5.00%	0.00%
Combined	53.30%	30.00%	8.80%	6.00%	1.90%

CRC = Current Replacement Cost

1.3 Expenditure and Reporting

The average capital and maintenance expenditure on Council's infrastructure assets over the last ten-year period is approximately \$14.8 million per year.

TABLE 3 Combined asset expenditure

	2014/2015 (,000)	2015/2016 (,000)	2016/2017 (,000)	2017/2018 (,000)	2018/2019 (,000)	2019/2020 (,000)	2020/2021 (,000)	2021/2022 (,000)	2022/2023 (,000)	2023/2024 (,000)
Capital - Renewal	\$5,081	\$4,681	\$4,867	\$6,051	\$3,612	\$7,212	\$8,466	\$15,921	\$7,196	\$16,097
Capital - New	\$827	\$133	\$2,341	\$2,595	\$4,994	\$1,744	\$1,113	\$3,911	\$9,141	\$8,405
Maintenance	\$2,567	\$3,681	\$4,780	\$3,655	\$3,570	\$3,013	\$2,955	\$3,538	\$3,153	\$3,213
Total	\$8,475	\$8,495	\$11,988	\$12,301	\$12,176	\$11,969	\$12,534	\$23,370	\$19,490	\$27,715

1.4 Levels of Service

The objective of asset management is to enable assets to be managed in the most cost-effective way, based on an understanding of customer needs, expectations, preferences and their willingness to pay for any increase in the level of service.

A level of service is a measurable description of what Council delivers (or intends to deliver) in an activity which relates to something that can be controlled. Council has prepared specific community and technical levels of service which cover the accessibility, quality, responsiveness, affordability, customer satisfaction, sustainability, health and safety and financial performance regarding the delivery of their infrastructure assets.

These have been developed for all asset classes and are detailed in the respective AMPs and address the adopted lifecycle management of assets. The overarching AMS establishes a basic framework to measure service level outcomes. It is important to note that while service levels have been developed and are informed by Council's Community Strategic Plan, Council is yet to undertake community and stakeholder consultation to 'accept' the service levels.

1.5 High Level Strategic Actions

TABLE 4 High level strategic actions

Objective	Desired Outcome
Ensure Sustainable Asset Lifecycle Management	A well planned and structured approach to asset lifecycle management that ensures infrastructure longevity, minimises costs and reduces risk of asset failure.
Maintain Financial Sustainability	A financially sustainable asset management framework that enables Council to maintain infrastructure assets within budget constraints while securing funding for future investments.
Improve Asset Maintenance and Renewal Programs	A proactive and efficient asset maintenance program that reduces unplanned costs, improves asset reliability, and enhances community satisfaction.
Enhances Data Driven Decision Making	Improved asset management efficiency and transparency through data driven decision making, leading to better prioritisation of infrastructure investments.
Improve Asset Management Maturity	A mature and well integrated asset management system that enhances organisational capability, promotes best practice management and ensures compliance with industry standards.

2. INTRODUCTION

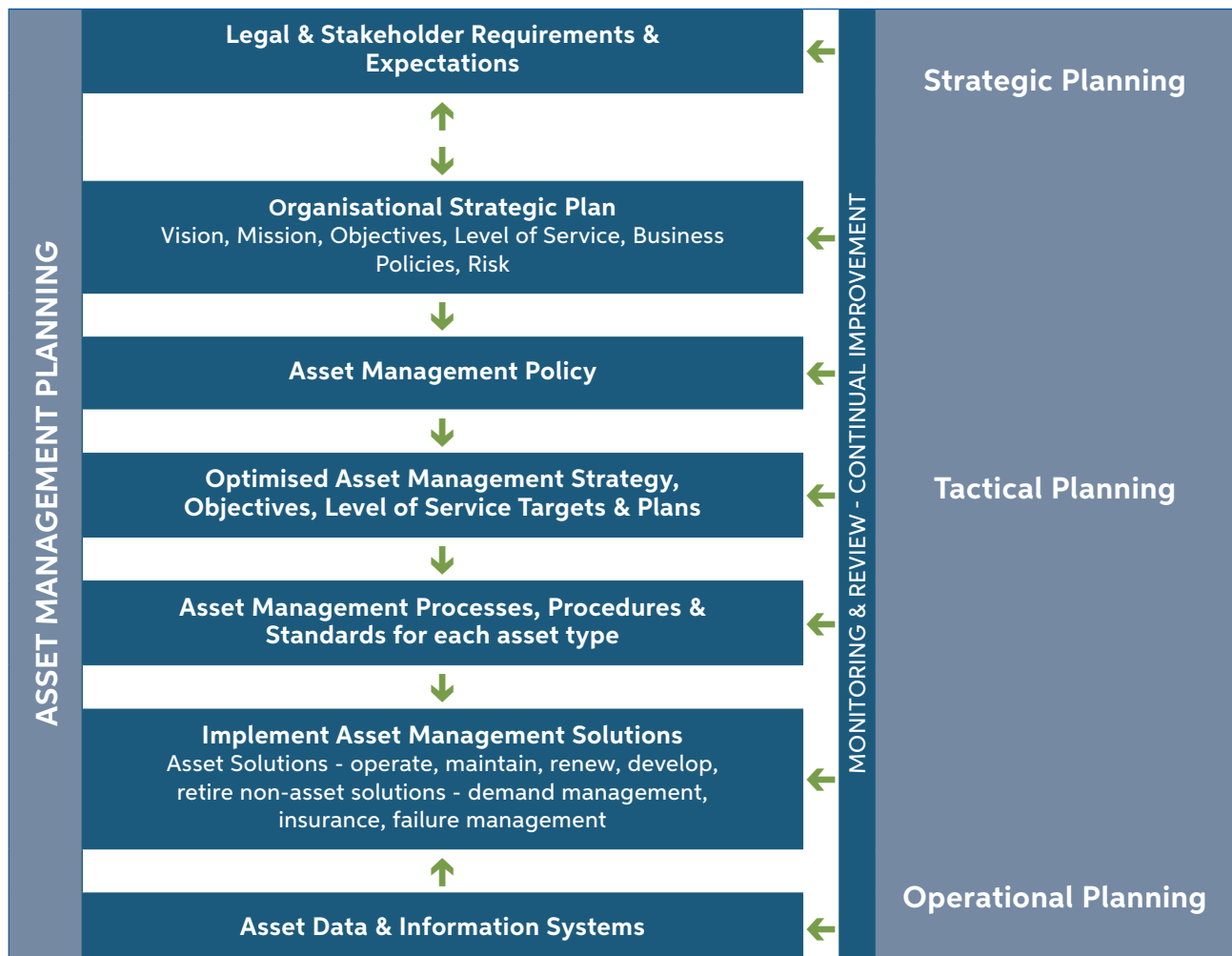
2.1 Asset Planning

Development of AMPs for Council's infrastructure is a mandatory requirement for NSW councils, as per the *NSW Local Government Act 1993* and its subsequent amendments. As such, Wentworth Shire Council has developed the following AMS to cover the period 2025/26 – 2034/35. The key findings for each asset class are included in the asset management plans that support this strategy and are covered in a concise but detailed manner.

The provision of infrastructure is one of the most important roles of Council, as assets support the delivery of services that deliver on Council's long-term objectives. A formal approach to asset management is essential to ensure that services are provided in the most cost-effective and value-driven manner. To ensure this, it is essential that asset management is fully aligned and integrated with Council's Community Strategy, Long-Term Financial Plan and Workforce Plan. This ensures that community needs, and expectations are well understood, and that funding requirements and consequences are understood and available.

Council's current planning framework is based on the 'Local Government Financial Asset Sustainability Framework'.

Figure 1 Wentworth Shire Council asset management planning framework



Council has adopted a ‘whole of council’ approach, beyond just a ‘lifecycle’ approach, and is committed to delivering value for money to the current and future generations of the community. The Asset Management Strategy is underpinned by Council’s Community Strategic Plan which was developed using the guiding principles of:

A Vibrant Thriving and Growing Region

- Create a supportive Environment for business to invest and grow
- Promote the Wentworth Region as a desirable visitor and tourism destination
- High quality connectivity across the region

A Great Place to Live

- Continue to create opportunities for inclusion where all people feel welcome and participate in community life
- The community has access to services and initiatives that contribute to well being across all stages of life
- To have a safe community
- To have a strong sense of place

A Community that works to enhance and protect its physical and natural environment

- An urban environment that maintains and enhances our sense of identity and place
- Our public assets are well maintained and able to meet the growing population demands
- Minimise the impact on the natural environment
- Use and manage our resources wisely
- Infrastructure meets the needs of our growing shire

Is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner

- A well engaged and informed community
- We value our civic leadership whose stewardship and decision making benefits present and future generations
- Provide a governance framework that is transparent and builds trust in local leadership
- Manage public resources responsibly and efficiently for the benefit of the community

This framework aligns with the updated 2021 Integrated Planning and Reporting guidelines.

Figure 2 Relationship between Council's plans and resourcing strategies



Community Strategic Plan

- Outlines what the community wants; the objectives of the community and strategies to achieve those objectives.

Resourcing Strategy

- Details the resources available to Council to deliver the Community Strategic Plan.

Delivery Program/Operational Plan

- Details how Council will use the resources that it has, to meet the objectives in the Community Strategic Plan, specifically where Council has been identified as responsible or as a supporting partner in the identified strategies.

Annual Report

- Is the reporting mechanism used by Council to report on those activities and actions that Council proposed in its Delivery Program and Operational Plan.

This AMS establishes a framework to enable the prioritisation of asset groups through planning, construction, maintenance and operation of infrastructure necessary to achieve the goals and objectives as set out in:

- Wentworth Shire Council Resource Strategy
- Sustainable Wentworth Strategy
- NSW State Plan and Premier Priorities
- Western Murray Regional Economic Development Strategy
- Far West Regional Action Plan
- Buronga/Gol Gol Structure Plan
- Dareton Revitalised Strategy
- Wentworth Shire Economic Development Strategy

2.2 Scope of this Strategic Asset Management Plan

This AMS has been developed to provide the framework to ensure that Council's new and existing infrastructure assets are operated, maintained, renewed and upgraded to ensure that the levels of service are achieved in the most cost effective and sustainable way. It meets Council's commitments under the IP&R Framework in that all Council's infrastructure assets are fully accounted for. Details on each asset class, including the inventory, condition, predicted and required expenditure are included in the appendices.

The audience for this AMS is Council staff, the Council executive management team, elected representatives (Councillors), interest groups, stakeholders and other interested members of the general community.

The specific objectives of this strategy are:

- to ensure a sustainable service offering to the community by evolving and embedding a culture of asset management;
- to ensure decision-making reflects community value for this generation and the next;
- to develop clearly defined and agreed service levels, to inform asset investment, to support the community's quality of life;
- to drive quality service outcomes by taking a risk-based approach to the way assets are managed; and
- to ensure availability of resources to maintain assets over the longer term.

The strategy identifies the future funding requirements and service delivery in the context of:

- current asset condition and performance;
- levels of service;
- forecasted demand for infrastructure and services; and
- funding constraints.

This strategy supports Council's aim to have 'best value' asset management strategies and practices. This is achieved by continually developing and improving the whole of Council's knowledge, systems, processes and strategies. This will ensure that Council is providing the level of asset management necessary to competently, responsibly and sustainably manage the community assets for current and future generations.

This AMS has been prepared using a 'top down' approach whereby analysis is applied at the 'system' or 'network' level. The focus is on current levels of service and current practices. It includes expenditure forecasts for asset maintenance, renewal and replacement based on local knowledge of assets and options for meeting current levels of service.

Future revisions of this AMS will use a 'bottom up' approach for gathering information for individual assets to support the optimisation of activities and programs to meet the levels of service. The focus of future plans developed in this manner will include risk and performance optimisation, risk-based strategies, use of predictive methods and optimised decision-making techniques.

The format of this AMS is outlined in the table on the following page.

TABLE 5 Asset Management Strategy structure

Sections		Guidelines
1	Executive Summary	Provides a high-level summary of the combined asset management plans and highlights the main issues for consideration.
2	Introduction	Outline of the purpose and scope of the plan and how the plan relates to other key policies and strategies.
3	Asset Management Policy	Excerpt from Council's adopted Asset Management Policy outlining the principles guiding Council's asset management practices.
4	Asset Management Practices	Provision of a comprehensive strategic asset management gap analysis process for asset management.
5	Levels of Service	Outline of levels of service and asset performance standards and customer/ community expectations and feedback regarding levels of service.
6	Future Demand	Identification of demand trends, factors which may influence demand, forecast changes in demand, impacts and implications of future demand and effects on future planning.
7	Risk Management Plan	Provision of an asset-based risk management plan.
8	Overarching Asset Management Strategy	Provision of a summary of Council's overall Asset Strategy including Asset Management Policy and identification of critical assets.

2.3 Council's Assets

Council uses infrastructure assets to provide services to the community. An outline of the range of infrastructure assets and the services provided from the assets is shown below:

TABLE 6 Range of infrastructure assets and services

Asset Class	Description
Buildings and Other Structures	This includes office/administration centres, libraries, community centres, halls, sheds, public toilets and other miscellaneous structures.
Transport infrastructure	This includes roads, kerb and guttering, bridges, footpaths and cycleways.
Drainage	This includes drainage pipelines, pits, inlets and outlets; gross pollutant traps; drainage basins and headwalls
Water and Sewer	This includes the water and sewerage pipelines, pumping stations, storage and treatment plants
Open Space and Other Assets	This includes Council's recreational assets, such as playgrounds, ovals, swimming pools, etc.

2.4 About Wentworth Shire Council

Wentworth Shire is located in the far south west Riverina region and is considered the gateway to Outback NSW and is situated on the junction of the Murray and Darling Rivers in South-Western New South Wales. The area has a rich history with Wentworth once being the busiest inland port in NSW. Wentworth is situated 1,075 km from Sydney, 585 km from Melbourne and 420 km from Adelaide and sprawls across more than 26,000 square kilometres of predominantly semi-arid grazing lands and reserves in the south west.

The key towns and areas (2024 Estimated ABS Population - REMPLAN) within the LGA include:

- Gol Gol (1,955)
- Wentworth (1,577)
- Buronga (1,251)
- Coomealla (748)
- Dareton (456)
- Curlwaa (496)
- Pooncarie (226)

Figure 3 Wentworth Shire Council LGA



2.5 Links to Council Plans and Strategies

The Asset Management Strategy and asset management plans have been prepared in line with the vision and strategy outlined in the 'Wentworth Shire: Our Future in Focus Community Strategic Plan 2026-2036' (CSP).

Infrastructure assets will play both a direct and indirect role in achieving the strategic objectives of the CSP. The following table indicates how Council's assets play a role in the delivery of the key strategies outlined in the CSP.

TABLE 7 Linkages to the Community Strategic Plan

Strategy	Buildings	Transport	Stormwater	Water & Sewer	Open Space & Other Assets
Wentworth Shire is a vibrant, thriving and growing region					
Promote the Wentworth Region as a desirable visitor and tourism destination	✓	✓			✓
High quality connectivity across the region.		✓			
Wentworth Shire is a great place to live					
Continue to create opportunities for inclusion where all people feel welcome and participate in community life.	✓	✓			✓
The community has access to services and initiatives that contribute to well being across stages of life	✓	✓			✓
To have a safe community.	✓	✓			✓
To have a strong sense of place.	✓	✓			✓
Wentworth Shire is a community that works to enhance and protect its physical and natural environment					
Our public assets are well maintained and able to meet the growing population demands.	✓	✓	✓	✓	✓
Minimise the impact on the natural environment.		✓	✓	✓	
Use and manage our resources wisely.	✓	✓	✓	✓	✓
Infrastructure meets the needs of our growing shire.	✓	✓	✓	✓	✓
Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner					
A well engaged and informed community	✓	✓	✓	✓	✓
Manage public resources responsibly and efficiently for the benefit of the community	✓	✓	✓	✓	✓

3. ASSET MANAGEMENT POLICY

3.1 Statement of Policy Intent

The intent of this policy is to set guidelines for implementing systematic practices and coordinated activities to optimally manage Council assets as per the direction provided from the Community Strategic Plan.

3.2 Policy Scope

This policy applies to all Council owned and controlled assets. The policy will provide direction regarding the measurable service levels, management, maintenance and operation of assets.

This policy together with the Asset Management Strategy and Asset Management Plans will provide the framework for asset management practices and processes for all assets.

3.3 Definitions and Abbreviations

All definitions and abbreviations used in this policy are contained in the International Infrastructure Management Manual, 2011.

3.4 Background Information

Council is committed to implementing a systematic asset management methodology in order to apply appropriate asset management best practices across all areas of the organisation. This includes ensuring that assets are planned, created, operated, maintained, renewed and disposed of in accordance with Council's priorities for service delivery.

Asset management practices impact directly on the core business of the organisation and appropriate asset management is required to achieve our strategic service delivery objectives.

Adopting asset management principles will assist Council in achieving its strategic longer-term planning and its long-term financial objectives.

A strategic approach to asset management will ensure that Council delivers the highest appropriate level of service through its assets. This will provide positive impact on:

- Members of the public and staff;
- Council's Financial Position;
- The ability of Council to deliver the expected level of service and infrastructure;
- The political environment in which Council operates; and
- The legal liabilities of Council.

3.5 Policy

It is the policy of this Council that:

Adequate Provision is made for the Long-Term Replacement of Major Assets by:

- ensuring that Council's services and infrastructure are provided in a sustainable manner, with the appropriate levels of service to residents, visitors and the environment;
- safeguarding Council assets including physical assets and employees by implementing appropriate asset management strategies and appropriate financial resources for those assets;
- creating an environment where all Council employees take an integral part in overall management of Council assets by creating and sustaining an asset management awareness throughout the organisation by training and development;
- meeting legislative requirements for asset management;
- ensuring resources and operational capabilities are identified and responsibility for asset management is allocated; and
- demonstrating transparent and responsible asset management processes that align with demonstrated best practice.

Asset Management Principles

The following key principles for Asset Management are established within this policy:

- the establishment of a consistent Asset Management Strategy to implement systematic asset management and appropriate asset management best practice standards for Asset Management throughout all Departments of Council. The Asset Management Strategy is to also outline the risk management strategies for Council assets;
- the adherence to relevant legislative requirements together with consideration of the quadruple bottom line (political, social, economic and environment) are to be taken into account in asset management;
- the integration of Asset Management planning with the Resourcing Strategy, the Delivery Program and the Operational Plan;
- the development of Asset Management Plans for major service/asset categories. The plans will be informed by community consultation, financial planning and the development of current and agreed service levels;
- the development of an inspection regime will be used as part of asset management to ensure agreed service levels are maintained and to identify asset renewal priorities;
- the renewal of assets required to meet agreed service levels as identified in the adopted asset management plans, and long term financial plans will form the basis of annual budget estimates with the service and risk consequences of variations in defined asset renewals and budget resources documented in budget documentation;
- the development of asset renewal plans, which are to be prioritised and implemented progressively based on agreed service levels and the effectiveness of the current assets to provide that level of service;

- the systematic and cyclic reviews for all asset classes to ensure that the assets are managed, valued and depreciated in accordance with appropriate best practice and applicable Australian Standards;
- the development of lifecycle costing, whereby the future life cycle costs will be reported and considered in all decisions relating to new services and assets and upgrading of existing services and assets; and
- the development of future service levels will be determined in consultation with the community.
- the delivery of training in asset and financial management for councillors and relevant staff.

4. ASSET MANAGEMENT PRACTICES

4.1 Asset Management Information Systems

Wentworth Shire Council's asset knowledge, information and data are corporate assets and are managed as part of the asset management framework. The current applications used by Council include:

- Financial System – Practical (With current migration to Open Office)
- Asset Management System – Asset Master (Open Office)
- Road Capital Works Programming – Moloney Asset Management Systems
- Road Maintenance Management System – Reflect
- End-User Geographic Information System - IntraMaps
- Power-User GIS – QGIS (Data editing, map production, design and further spatial analysis)

4.2 Data Collection and Validation

In the preparation of this Asset Management Strategy, Council has used the most current and up to date information available to Council.

As part of Council's asset management improvement plan, Council aims to foster a culture of continuous improvement in service delivery to ensure best value in service provision for the community. This will be supported by the asset management plans including ongoing monitoring, audit and improvement practices which are to be used to optimise Council's operational and renewal expenditure.

4.3 Monitoring and Review Procedures

Council utilises a performance management framework to track the achievement of the CSP, Delivery Program, Operational Plan and asset management improvement plan outcomes. This will be reviewed and reported on annually by the executive team.

4.4 Confidence in Data

The confidence in the asset data used as a basis for the financial forecasts has been assessed using the following grading system, as outlined in the table below.

TABLE 8 Asset data confidence scale

Confidence grade	General meaning
Highly reliable	Data based on sound records, procedure, investigations and analysis that is properly documented and recognised as the best method of assessment.
Reliable	Data based on sound records, procedures, investigations and analysis which is properly documented but has minor shortcomings; for example, the data is old, some documentation is missing, and reliance is placed on unconfirmed reports or some extrapolation.
Acceptable	Data based on sound records, procedures, investigations and analysis with some shortcomings and inconsistencies.
Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported or extrapolation from a limited sample.
Very uncertain	Data based on unconfirmed verbal reports and/or cursory inspection and analysis.

Summary of confidence in asset data for all asset classes is detailed in the table below.

TABLE 9 Asset data confidence rating

Asset Class	Inventory	Condition	Age	Overall
Buildings	Highly Reliable	Reliable	Reliable	Reliable
Transport	Highly Reliable	Reliable	Reliable	Reliable
Stormwater	Reliable	Reliable	Acceptable	Reliable
Water and Sewer	Reliable	Acceptable	Acceptable	Acceptable
Open Space and Other Assets	Reliable	Reliable	Acceptable	Reliable

4.5 Funding Strategy

Council's funding strategy aims to align Council's Long Term Financial Plan, Asset Management Plans and annual budget to accommodate the lifecycle requirements of its assets. By having a unified process, all decision-making numbers can be traced back to the AMPs, thereby informing the annual budgets and forward programs providing a degree of certainty for delivery timeframes and resourcing requirements.

In order to ensure value, Council will plan capital upgrade and new projects to meet level of service objectives by:

- planning and scheduling capital upgrade and new projects to deliver the defined level of service in the most efficient manner
- undertaking project scoping for all capital upgrade/new projects to identify:
 - the service delivery 'deficiency', present risk and required timeline for delivery of the upgrade/new asset;
 - the project objectives to rectify the deficiency including value management for major projects;
 - the range of options, estimated capital and lifecycle costs for each option that could address the service deficiency;
 - management of risks associated with alternative options;
 - evaluate the options against evaluation criteria adopted by Council; and
 - select the best option to be included in capital upgrade/new programs.
- reviewing current and required skills base and implement training and development to meet required construction and project management needs;
- reviewing the current resources and capacity of the organisation to deliver the Capital works Program on an annual basis; and
- reviewing management of capital project management activities to ensure Council is obtaining best value for resources used.

Standards and specifications for new assets and for upgrade/expansion of existing assets are the same as those for renewal, as shown in the appendices.

5. LEVELS OF SERVICE

5.1 Defining Levels of Service

There are a variety of ways to describe levels of service (also known as service level). The concept adopted in this strategy is that 'levels of service are output descriptions supported by quantifiable performance measures.'

A level of service is a measurable description of what Council delivers (or intends to deliver) in an activity which relates to something that can be controlled. Service levels may relate to:

- the reliability of an asset;
- the quality of an asset;
- having the right quantity of assets; or
- the safety/risk/security of the assets.

The objective of asset management is to enable assets to be managed in the most cost-effective way based on an understanding of customer needs, expectations, preferences and their willingness to pay for any increase in the levels of service.

5.2 Key Issues from Community Consultation

As part of Council's community consultation for the Community Strategic Plan, Council conducted extensive consultation to determine what areas were priorities for the community. The following four pages highlight the key findings of the consultation for each of council's strategic pillars.

Our Economy



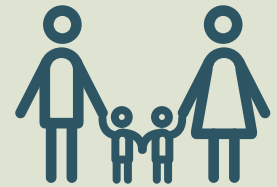
Wentworth Shire is a vibrant, growing and thriving region.



“YOU TOLD US
WHAT YOU WANTED”

- Bigger and more development with additional services.
- Major employment opportunities for businesses.
- Build other infrastructure and services to attract visitors to enhance the tourist experience.
- Larger population, more tourists.
- Continuing to grow the region
- We need money spent here and not in Victoria.
- Make our riverfront a feature.
- Support mining and renewable development.
- Promote the natural attractions within the Shire.
- Attracting young families to the area
- The vision must be for economic change to the community.
- Bring tourist dollars to the town and the local community and business.

Our Community



Wentworth Shire is a great place to live.



- Animal control
- Better access to services and facilities.
- Stronger police presence.
- More facilities to accommodate our aging population.
- Childcare facilities for families.
- Another school in Buronga or Gol Gol to accommodate growth in the area.
- Access to housing
- Public signage
- Public amenity
- An enhanced events calendar so residents have more to do.
- Increased traffic and pedestrian safety

Our Environment



Wentworth Shire is a community that works to enhance and protect its physical and natural environment.



- Better planning for infrastructure to support growth
- Better water pressure and quality
- An environmentally sustainable Shire
- More green spaces included in new developments
- A better waste management system that incorporates recycling and green waste bins
- Better maintenance of Council assets and infrastructure
- Stronger effort to protect our natural environment and waterways

Our Leadership



Wentworth Shire is supported by strong and ethical civic leadership with all activities conducted in an open, transparent and inclusive manner.



- A council that's in tune with the needs of the community
- Better communication and engagement with the community.
- A more diverse council to reflect the current Shire demographics
- Good decision-making by all who are in charge of our future
- Transparency, honesty, integrity in the Council and its staff
- Broader community consultation
- Proactive councillors, those who can make a vision reality, and be willing to influence change
- Inform the community and get community input
- A council that looks after all its constituents in a similar manner
- Advocate for the community
- Staff who are capable and passionate about the area

5.3 Service Level Outcomes

The levels of service in this strategy have been developed with a customer focus and are grouped into core customer value areas that are referred to as 'service level outcomes'. These service level outcomes (sometimes referred to as service criteria) encompass:

- condition
 - accessibility and/or availability
 - quality/condition
- functionality
 - reliability/responsiveness
 - sustainability
 - customer satisfaction
- capacity
 - affordability
 - health and safety.

5.3.1 Condition

Accessibility

To ensure the asset base performs as required, it is essential that the asset, no matter which type of asset, is generally available to the community as required. As a service outcome, the Council's customers will require assets that are accessible and can be relied upon to deliver the services that are not only expected, but the services that are required.

Quality/condition

Asset quality is also very important. In this regard, Council should determine the quality of the assets required. Quality will have more to do with manner and type of the asset rather than its condition. An asset may be poor in quality yet have a condition which is described as good.

Condition is a measure of an asset's physical condition relative to its condition when first constructed. When rating asset condition, Council uses a scale of 0 - 5, where 0 = new and 5 = totally failed. A copy of a typical condition rating matrix is detailed in table 10.

TABLE 10 Asset condition rating matrix

Condition Rating	Condition	Descriptor	Guide	Residual life as a % of total life	Mean percentage residual life
1	Excellent	An asset in excellent overall condition, however, is not new and providing its intended level of service.	Normal maintenance required	>86	95
2	Good	An asset in good overall condition with some possible early stages of slight deterioration evident, minor in nature and causing no serviceability issues. No indicators of any future obsolescence and providing a good level of service.	Normal maintenance plus minor repairs required (to 5% or less of the asset)	65 to 85	80
3	Satisfactory	An asset in fair overall condition with some deterioration evident, which may be slight or minor in nature and causing some serviceability issues. Providing an adequate level of service with no signs of immediate or short-term obsolescence.	Significant maintenance and/or repairs required (to 10 - 20% of the asset)	41 to 64	55
4	Poor	An asset in poor overall condition, moderate to high deterioration evident. Substantial maintenance required to keep the asset serviceable. Will need to be renewed, upgraded or disposed of in near future. Is reflected via inclusion in the ten-year Capital Works Plan.	Significant renewal required (to 20 - 40% of the asset)	10 to 40	35
5	Very Poor	An asset in extremely poor condition or obsolete. The asset no longer provides an adequate level of service and/or immediate remedial action required to keep the asset in service in the near future.	Over 50% of the asset requires renewal	<10	5

5.3.2 Function

Responsiveness

Council will maintain assets in a diligent manner and be responsive to the needs of the community now and into the future. Whilst this may be difficult in some instances, Council places a high emphasis on customer service and its responsiveness to customer enquiries. Strategies will be implemented to ensure that Council maintains a high level of customer support.

Customer satisfaction

Council will continue to provide services to the community in a manner that is efficient and effective. Council will continue to monitor community satisfaction with its current services and strive to improve community satisfaction where possible.

Sustainability

Council will ensure that its assets are maintained in a manner that will ensure the long-term financial sustainability for current and future generations. This will be achieved by ensuring efficient and effective service delivery and ensuring appropriate funds are allocated to maintain and renew infrastructure assets.

5.3.3 Capacity

Affordability

Council will maintain its infrastructure assets in a cost-effective, affordable manner in accordance with responsible economic and financial management. In order for Council's assets to assist in meeting the strategic goals and in attaining optimum asset expenditure, Council will need to continually review its current operational strategies and adopt new and proven techniques to ensure that assets are maintained in their current condition.

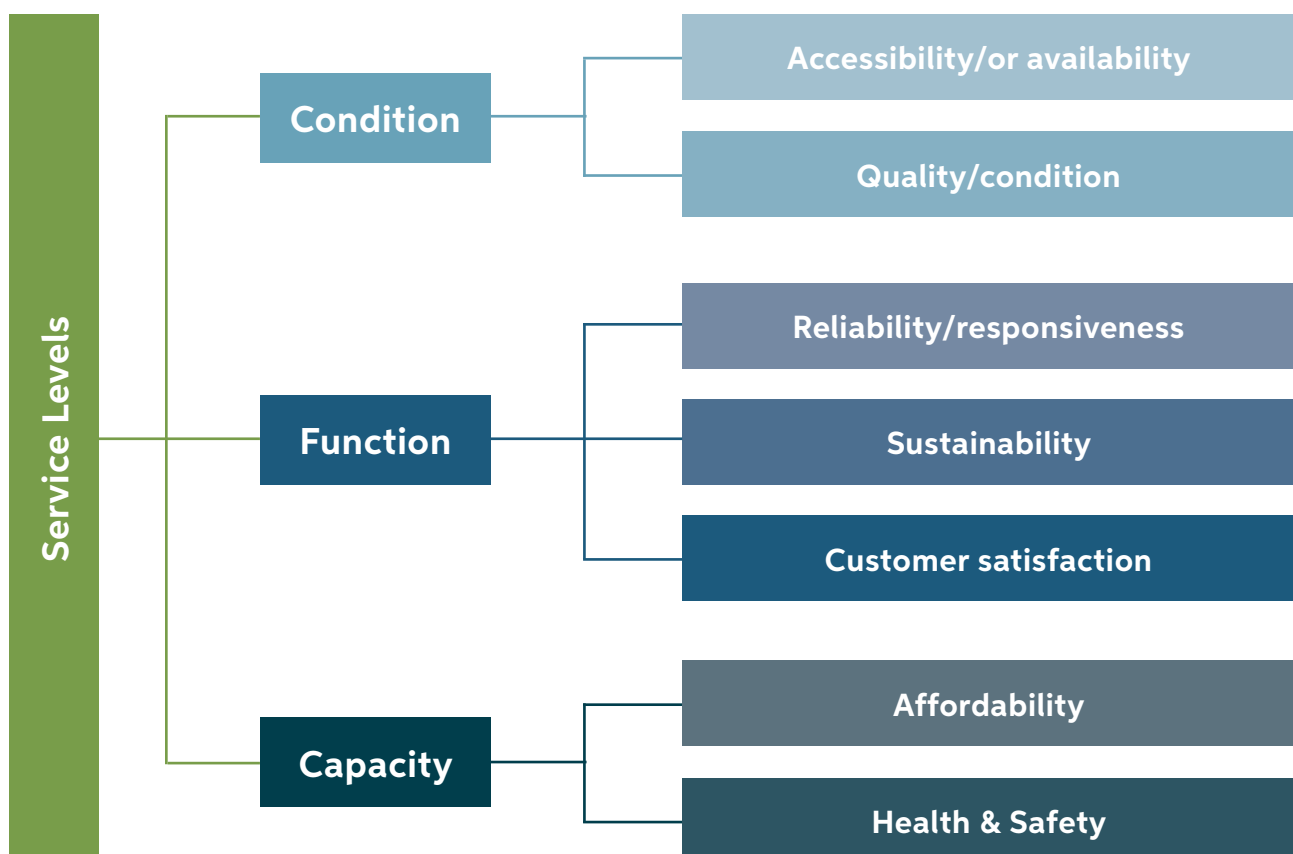
Health and safety

Council will endeavour to identify and mitigate all key health and safety risks created by the provision of services. Examples of level of service based on safety might include the following:

- services do not cause a hazard to people
- water is safe for swimming.

Each of the service level outcomes is related directly to the Council's Community Strategic Plan by the way each asset class helps deliver the services required by the community. These service level outcomes are essential to ensure the asset portfolio is not only maintained to a satisfactory level but also caters for the future demands of the community whilst balancing the potential risks to the community and the Council.

Figure 5 Service Level Framework



5.4 Financial Based Service Levels

The premise of asset management is that asset requirements and asset management strategies should be driven by defined and acceptable service levels and performance standards. This section defines the various factors that are considered relevant in determining the levels of service for Council's assets that have been used to provide the basis for the lifecycle management strategies and works program identified within this Asset Management Strategy.

5.4.1 Asset Backlog Ratio

This ratio shows what proportion the infrastructure backlog is against the total value of a Council's infrastructure. The benchmark is less than 2%. The ratio is determined by dividing the estimated cost to bring assets to a satisfactory condition by the carrying value of infrastructure, building, other structures and depreciable land improvement assets (averaged over 3 years).

5.4.2 Asset Consumption Ratio

The average proportion of 'as new' condition remaining for assets. This ratio shows the written down current value of the local government's depreciable assets relative to their 'as new' value. It highlights the aged condition of a local government's stock of physical assets and the potential magnitude of capital outlays required in the future to preserve their service potential. It is also a measure of Council's past commitment to renewal of the asset class. A consumption ratio of less than 50% would suggest that past renewal funding has been inadequate or that the asset could expect to decay more rapidly.

5.4.3 Asset Sustainability Ratio

Are assets being replaced at the rate they are wearing out? This ratio indicates whether a local government is renewing or replacing existing non-financial assets at the same rate that its overall stock of assets is wearing out. It is calculated by measuring capital expenditure on renewal or replacement of assets relative to the rate of depreciation of assets for the same period. A local government would need to understand and be measuring its renewal expenditure to be able to determine this ratio.

5.4.4 Asset Renewal and Renewals Funding Ratio

Is there sufficient future funding for renewal and replacement of assets? This ratio indicates whether Council is allocating sufficient funds in its Long Term Financial Plan to adequately fund asset renewals. The benchmark is 100% (averaged over 3 years).

5.4.5 Asset Maintenance Ratio

This ratio compares actual versus required annual asset maintenance for each asset class. A ratio of above 100% indicates that Council is investing enough funds that year to halt the infrastructure backlog from growing. The benchmark is greater than 100% (averaged over 3 years).

TABLE 11 Service Levels

Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance
Accessibility	Provision of quality of assets to meet community needs	Condition of assets are measured and reported annually	No net decrease in condition across all asset classes
	Community has confidence in Council to manage assets	Community satisfaction survey and Community engagement strategy	Increased level of confidence from previous survey
Quality/ Condition	Assets are maintained in a satisfactory condition	Backlog ratio (estimated cost to bring asset to a satisfactory condition / written down value of the assets)	OLG benchmark <2%
Reliability/ Responsiveness	Provision of sufficient assets to meet community needs	Number of requests for additional/ increased level of service	Number of requests for additional/ increased level of service less than rolling previous three-year average
Customer Satisfaction	Be responsive to the needs of customers using assets	Number of customer requests received	85% of requests are completed within Council's service charter
	Opportunity for community involvement in decision making are provided	Asset management plan	All asset management plans are available on the website and for circulation to the public
Sustainability	Assets are managed with respect for future generations	Lifecycle approach to managing assets	Prepare a ten-year asset condition and age-based renewals plan - ensure the plan is approved by Council and updated annually
	Continuous improvement in asset knowledge, systems and processes.	Asset Management Working Group meets regularly to report on performance of strategic asset improvement program	100% of the strategic asset improvement actions completed annually
	Assets are being renewed in a sustainable manner	Asset renewal ratio (asset renewal expenditure / annual depreciation expense)	OLG benchmark >100%

TABLE 11 Service Levels

Key Performance Indicator	Level of Service	Performance Measurement Process	Target Performance
Affordability	Council maintains its assets	Asset maintenance ratio, measured by (actual maintenance expenditure and required maintenance expenditure)	OLG benchmark 100%
Health & Safety	Ensure all assets are safe and do not cause a hazard to people	Safety audits	The three-year rolling average of total claims decreases

6. FUTURE DEMAND

6.1 Demand Forecast

The future infrastructure demand for community infrastructure and facilities is driven by changes and trends in:

- population growth;
- changes in the demography of the community;
- urban planning;
- residential occupancy levels;
- commercial/industrial demand;
- technological changes which impact the asset;
- the economic situation;
- government policy; and
- the environment.

Figure 6 NARclim Modelling and Expectations

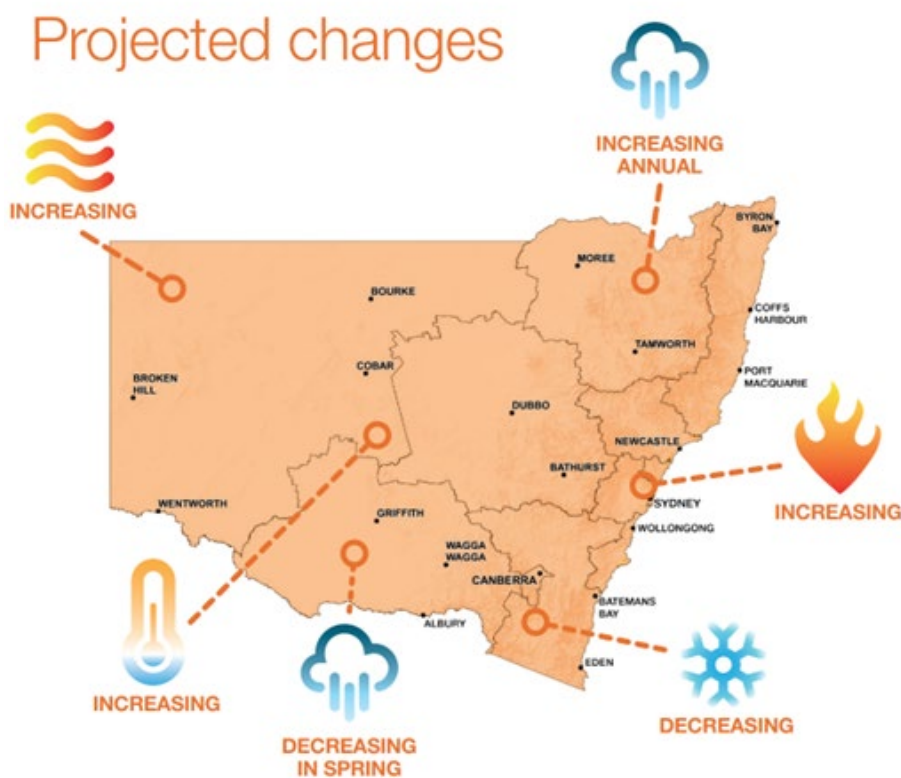


TABLE 12 Future Demand Impacts

Demand Drivers	Present Position	Projection	Impact on Services
Population growth and residential development	Current estimated population is 7,688 (REMPAN)	The population is projected to continue to grow over the life of this strategy as development in the Buronga and Gol Gol area progresses.	Population growth will have large impact on demand for assets. Council expects a natural demand for increased in existing services as community expectations and demands change over time.
Demographics	Around 21% of the population was over the age of 65 in the 2021 Census.	The population is expected to continue to age. With the expected increase in average age of the population.	An increasing and older population will place an increased demand on some assets and increased accessibility requirements for footpaths, aged care facilities, community centres and open space assets.
Lifestyle	Predominantly rural lifestyle.	Community engagement identified that the community wishes to maintain its rural lifestyle.	N/A
Economic	Transport infrastructure utilised by GHV due to mining activity in the region	Expectation of 2 additional mines to open either within or in close proximity to the LGA	Additional movements of GHV will create additional strain on the road network and reduce the useful lives of affected roads
Environment	The NSW and ACT Regional Climate Modelling (NARCLIM) Project has undertaken climate modelling of the region for 2020-2039 and 2060-2079.	<p>Expected climatic changes can be found in figure six.</p> <p>This includes:</p> <ul style="list-style-type: none"> • overall increased temperatures • increased risk and intensity of natural disaster (fire) events. 	Assets may be impacted by changes such as more severe weather events.

6.2 Demand Management Strategies

Demand management strategies have been developed to effectively manage the change in Wentworth Shire Council. These strategies will need to be monitored to ensure that they capture and are responsive to changing community expectations and demographic profile as the region develops.

TABLE 13 Demand Management Strategies

Demand Factor	Impact on Services
Population	Population growth will place an increased demand on assets, especially roads, water and sewer assets.
Demographics	An increasing and older population will place an increased demand on some assets and increased accessibility requirements for footpaths, aged care facilities, community centres and open space assets.
Road utilisation changes	Smart, multi-modal road solutions will be required to keep up with the growth and provide cheap, efficient and sustainable means of road transport.
Increasing costs	Requirement to continue to maximise service delivery within the funding limitations.
Environment and climate	Assets may be impacted by changes such as increased severity of natural disasters and weather events.
Technology	May require improved environmental/economical management of assets.

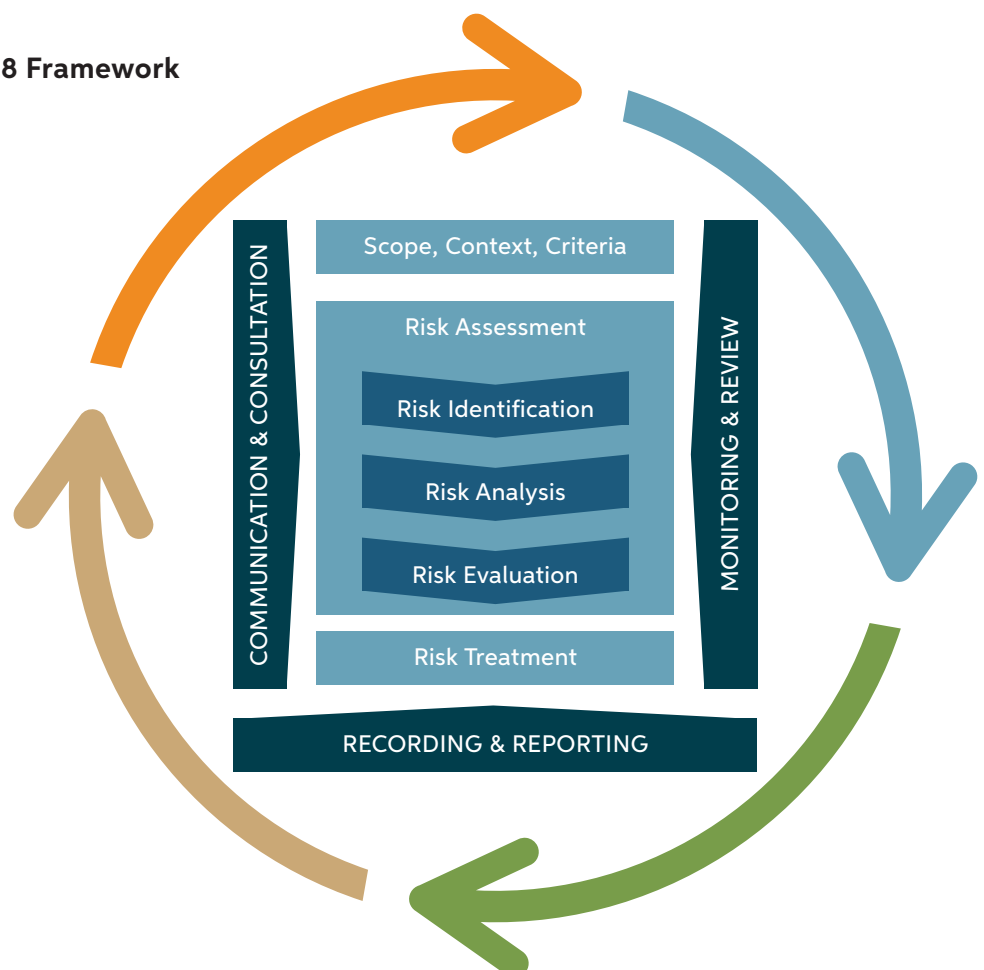
7. RISK MANAGEMENT

Risk management is defined in 'ISO 31000:2018' as a coordinated set of activities and processes at directing and controlling an organisation with regard to risk. It provides a structured approach to managing risk effectively by applying principles, frameworks, and processes to identify, assess, and mitigate risks while considering the organisation's objectives.

Wentworth Shire Council is committed to a structured and systematic approach to the management of risk with Council's enterprise risk management framework aligned with ISO 31000:2018. This aims to embed the principles of risk management in all aspects of Council's operations, which ultimately:

- increases the likelihood of Council achieving its objectives;
- creates an environment where all employees have a key role in managing risk;
- encourages proactive management;
- improves the identification of opportunities and threats;
- improves stakeholder confidence and trust;
- improves financial stability and minimise losses; and
- improves organisational performance.

Figure 7 AS ISO 31000:2018 Framework



This is a structured, best-practice and proven approach that is to be applied Council-wide to support the management of strategic, operational, financial, regulatory, and other risk. Under this approach, there are five key stages to the risk management process:

- communicate and consult - with internal and external stakeholders
- establish context - the boundaries
- risk assessment - identify, analyse and evaluate risks
- treat risks - implement and assess controls to address risk
- monitoring and review - risks reviews and audit.

7.1 Infrastructure Risk Management Framework

Council is currently developing 'infrastructure risk management plans' for each of its asset classes. These plans provide greater detail on Council's risk management approach for each of its infrastructure assets, including the risk analysis (likelihood and consequence) and treatment criteria specific to each asset class.

In general, risks are evaluated in the following way in Council's asset risk registers:

Risk identification

- which asset is at risk?
- what can happen?
- when can it occur?
- what are the possible causes?
- what are the existing controls?
- is the risk credible?

Risk analysis

- what is the likelihood of occurrence?
- what are the consequences of occurrence?
- risk rating
- what action is required?
- is the risk acceptable?

Risk treatment

- what treatment options are available?
- what is the plan to treat the risk?
- what is the residual risk?

Risk treatment plan

- actions
- responsibility
- resource
- budget
- due date.

7.2 Strategic Infrastructure Risks

Using Council's Risk Management Framework, some high-level infrastructure-based risks have been identified that are associated with the management of the assets. These strategic risks are identified in following table.

TABLE 14 Risk Identification Table

Asset at Risk	What can Happen?	Possible Cause	Risk Rating	Treatment Option (s)
Urban road	Unserviceable, water over road due to flooding	Flooding/damage caused by under capacity	Extreme	Communications/ community awareness of Council policies
Road base (pavement)	Asset failure	Inadequate funding leading to continued deterioration of asset condition	Extreme	Ensure renewal funding is optimised and available; develop and coordinate long term capital investment plan to fund renewal
Footpath or shared path	Asset failure	Inadequate funding leading to continued deterioration of asset condition	Extreme	Ensure renewal funding is optimised and available; develop and coordinate long term capital investment plan to fund renewal
Kerb and gutter	Asset failure	Inadequate funding leading to continued deterioration of asset condition	Extreme	Ensure renewal funding is optimised and available; develop and coordinate long term capital investment plan to fund renewal
All assets	Defect inspection program not implemented	Lack of resources; responsibility not clearly defined	Extreme	Resolve asset management role and responsibility
Urban road	Unserviceable, due to major damage by developer	Inappropriate construction management by developers for high-risk work	High	Proactive public domain inspections
Urban road	Unserviceable, due to damage by utility provider or their contractor	Inappropriate construction management by utility providers and their contractors	High	Review utility provider work management practices; proactive precinct inspections
Urban road	Unserviceable, road blocked/ water over road due to flooding	Due to defects of stormwater pit/pipe on/under a road	High	Proactive precinct inspections

TABLE 14 Risk Identification Table

Asset at Risk	What can Happen?	Possible Cause	Risk Rating	Treatment Option (s)
Urban road	Unserviceable, road blocked/ water over road due to flooding	Due to condition of stormwater pit/pipe on/under a road	High	Proactive condition inspection process
Urban road	Unserviceable, oil/ chemical spill	As a result of a vehicular or industrial accident	High	Critical assets
Urban road	Unserviceable, water over road due to flooding	Flooding caused by trunk stormwater drainage asset failure	High	Critical assets
Urban road	Unserviceable, water over road due to flooding	Illegal dumping causing trunk drainage blockage	High	Critical assets
Road base (pavement)	Asset failure	Pavement condition due to poor wearing surface condition	High	Proactive precinct inspections; proactive condition inspection process
Bridge or culvert	Asset failure	Structural fatigue; traffic loads	High	Proactive precinct inspections; proactive condition inspection process
Bridge or culvert	Structure deterioration	Lack of planned or reactive maintenance	High	Proactive precinct inspections; maintenance program
Footpath or shared path	Unserviceable, due to damage by utility provider or their contractor	Inappropriate construction management by utility providers and their contractors	High	Review utility provider work management practices; proactive precinct inspections
Footpath or shared path	Trip or fall	Service pits	High	Review utility provider work management practices; proactive precinct inspections
Footpath or shared path	Trip or fall	Surface	High	Proactive precinct inspections; maintenance program
Footpath or shared path	Trip or fall	Tree roots/slab lift or tilt	High	Proactive precinct inspections; maintenance program
Footpath or shared path	Waste containers/ materials on footpath causing obstruction	Skip bins placed in inappropriate location	High	Continue existing regulatory controls; proactive precinct inspections

TABLE 14 Risk Identification Table

Asset at Risk	What can Happen?	Possible Cause	Risk Rating	Treatment Option (s)
Kerb and gutter	Cyclist crash/ collision, due to stormwater grate	Stormwater grate missing	High	Proactive precinct inspections
Kerb and gutter	Poor condition causing injury	Slip, trip and fall from pedestrians crossing roads	High	Proactive precinct inspections
Traffic facility/ pedestrian crossing	Collision - motor vehicle and pedestrian	Facilities not maintained to appropriate condition	High	Proactive precinct inspections; maintenance program
All assets	Unserviceable, due to damage caused by natural disaster	Natural disaster emergency	High	Review critical assets and disaster management responsibilities

7.3 Critical Assets

Critical assets are those assets that are likely to result in a more significant financial, environmental and social cost in terms of impact on organisational objectives. By identifying critical assets and critical failure modes, organisations can target and refine investigative activities, maintenance plans and capital expenditure plans at critical areas.

ISO 55001 Cl 6.2.1.2b requires organisations to ‘review the importance of assets related to their intended outcomes, objectives and product or service requirements.’ ISO 55002 Cl 6.2.2.1 suggests that ‘a key aspect of planning is the identification of events in which the functionality of assets is compromised, including potentially catastrophic events in which function is completely lost’. Council determines the criticality of assets based upon the following criteria:

- Complexity;
- impact of loss of service;
- environmental impact;
- health and safety impact; and
- cost of failure.

Critical assets for each asset class have been identified in their respective asset management plans.

8. EXPENDITURE PROJECTIONS

8.1 Asset Values

In preparing this AMS, it has been identified that Wentworth Shire Council has an infrastructure and asset portfolio with a current replacement cost of approximately \$753 million. The asset values are estimates of the value of assets, as at 30 June 2024, based on our best estimate of asset values, taking into account recent asset revaluations. These values should be updated on an annual basis, in line with the annual financial statements, once completed.

TABLE 15 Asset Classes and Values

Asset	GRC \$ 000's	WDV \$ 000's	DEP \$ 000's
Buildings	\$81,533	36,404	\$1,049
Other Structures	\$7,086	\$4,537	\$269
Roads	\$238,606	\$112,937	\$3,883
Bridges	\$14,824	\$7,868	\$92
Footpaths	\$8,322	\$4,299	\$80
Bulk Earthworks	\$224,373	\$224,373	\$0
Stormwater	\$31,815	\$19,054	\$225
Water	\$76,140	\$40,215	\$935
Sewer	\$51,871	\$30,123	\$778
Swimming Pools	\$3,335	\$1,910	\$71
Open Space	\$1,422	\$588	\$86
Other Infrastructure	\$16,236	\$12,365	\$171
Grand Total	\$752,563	\$494,673	\$7,639

Figure 8 Asset Classes

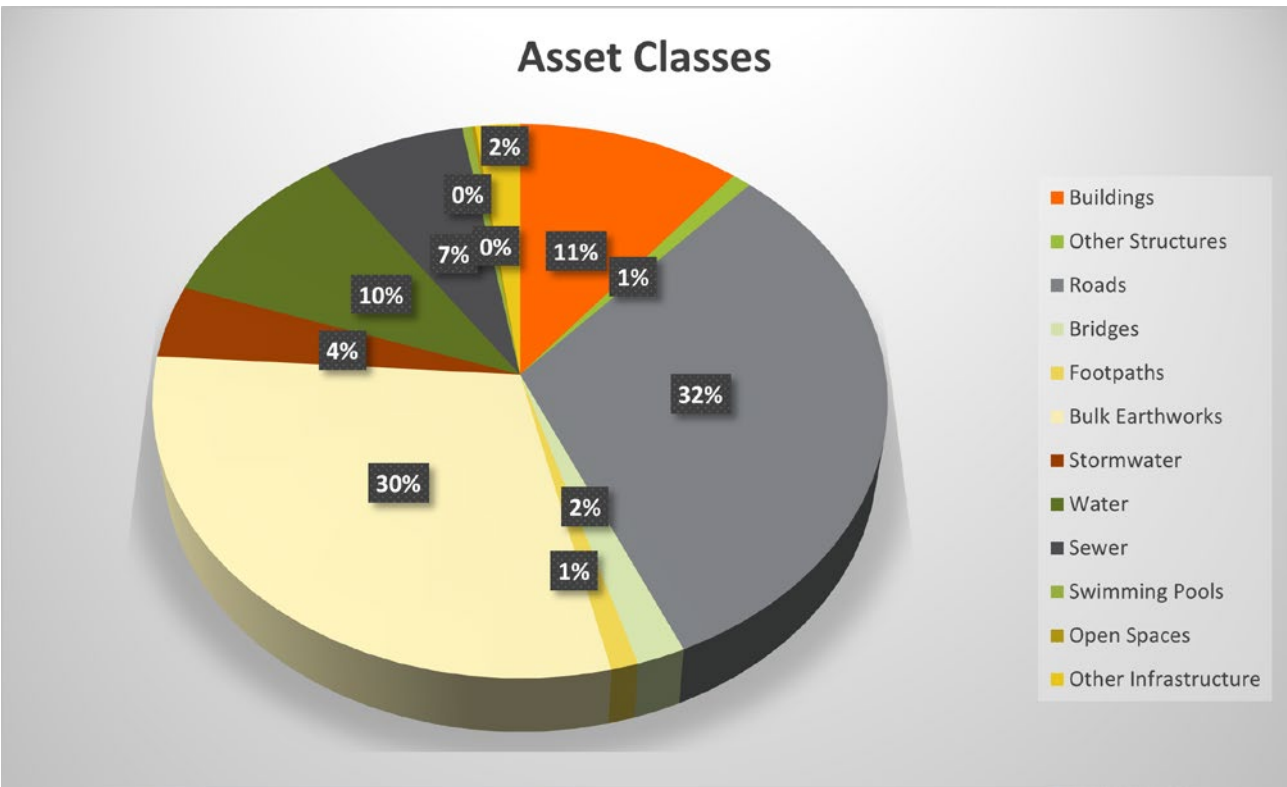
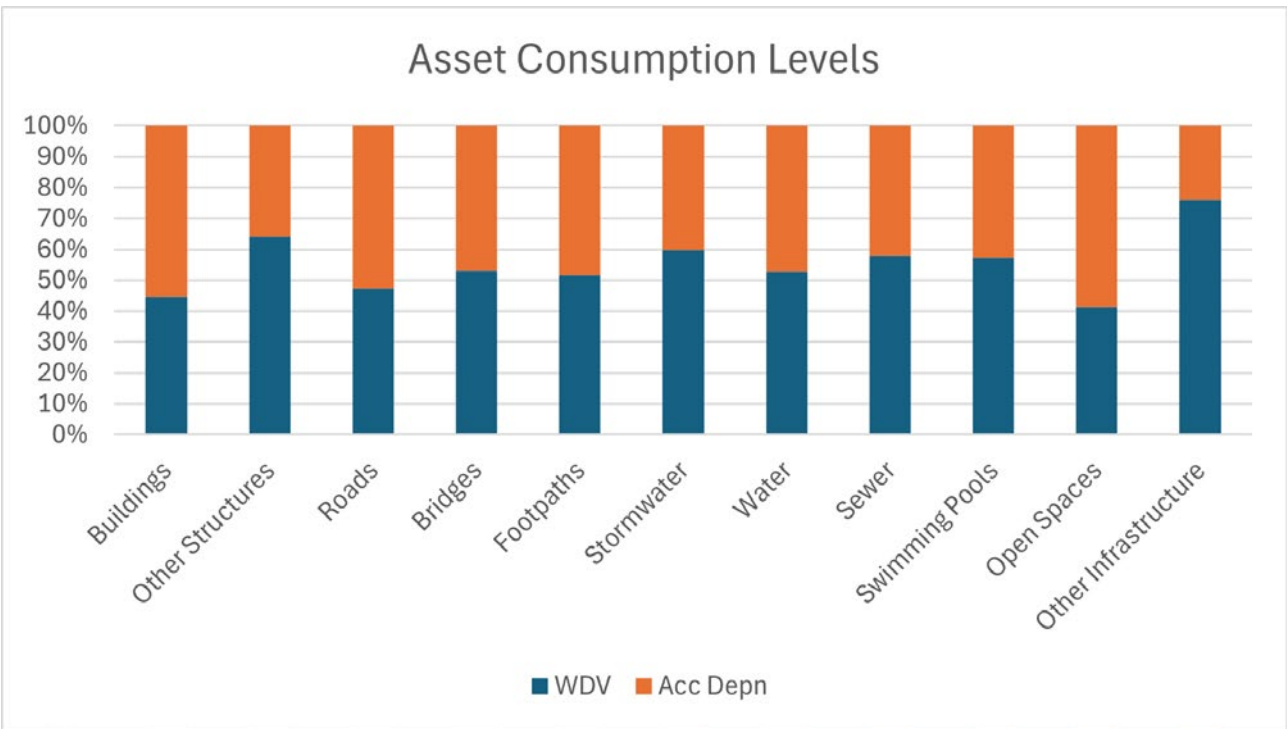


Figure 9 Asset Consumption



8.2 Asset Condition

Reviewing asset condition data shows that most of Council's assets are in a satisfactory or better condition. The reliability of Council's condition data varies between the asset classes with most data being reliable, or highly reliable. Details of Council's current asset condition are shown in the table below. The condition is represented as a percentage of the replacement cost of Council's assets.

TABLE 16 Asset Condition Data

Asset Class	Asset Condition (% of CRC)				
	1	2	3	4	5
Buildings	47.00%	8.00%	11.00%	32.00%	2.00%
Roads & Transport	67.50%	26.80%	4.30%	0.70%	0.70%
Stormwater	30.00%	29.00%	32.00%	7.00%	2.00%
Water and Sewer	18.50%	51.00%	16.00%	8.00%	6.50%
Open Space	5.60%	55.80%	26.00%	9.90%	2.70%
Other Structures	11.00%	21.00%	36.00%	18.00%	14.00%
Other Infrastructure	35.00%	55.00%	5.00%	5.00%	0.00%
Combined	53.30%	30%	8.80%	6.00%	1.90%

Figure 10 Asset Condition Data



8.3 Expenditure and Reporting

The average capital and maintenance expenditure on Council's infrastructure assets over the last ten-year period is approximately \$14.8 million per year.

TABLE 17 Combined Asset Expenditure Projections

	2014/2015 (,000)	2015/2016 (,000)	2016/2017 (,000)	2017/2018 (,000)	2018/2019 (,000)	2019/2020 (,000)	2020/2021 (,000)	2021/2022 (,000)	2022/2023 (,000)	2023/2024 (,000)
Capital Renewal	\$5,081	\$4,681	\$4,867	\$6,051	\$3,612	\$7,212	\$8,466	\$15,921	\$7,196	\$16,097
Capital – New	\$827	\$133	\$2,341	\$2,595	\$4,994	\$1,744	\$1,113	\$3,911	\$9,141	\$8,405
Maintenance	\$2,567	\$3,681	\$4,780	\$3,655	\$3,570	\$3,013	\$2,955	\$3,538	\$3,153	\$3,213
Total	\$8,475	\$8,495	\$11,988	\$12,301	\$12,176	\$11,969	12,534	\$23,370	\$19,490	\$27,715

Figure 11 Combined Asset Expenditure

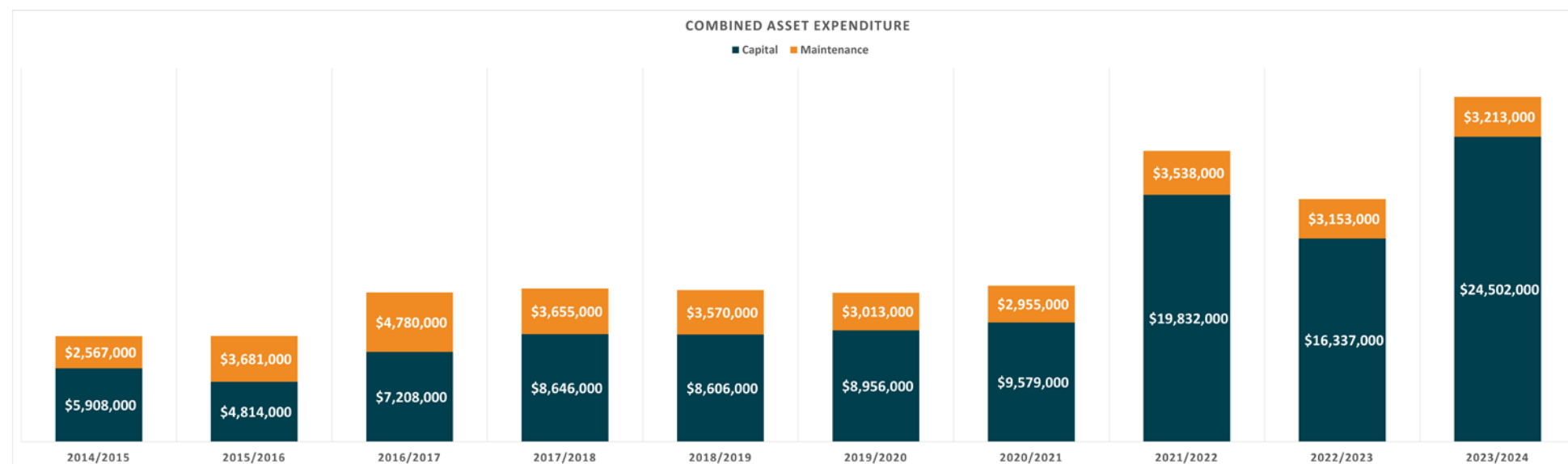
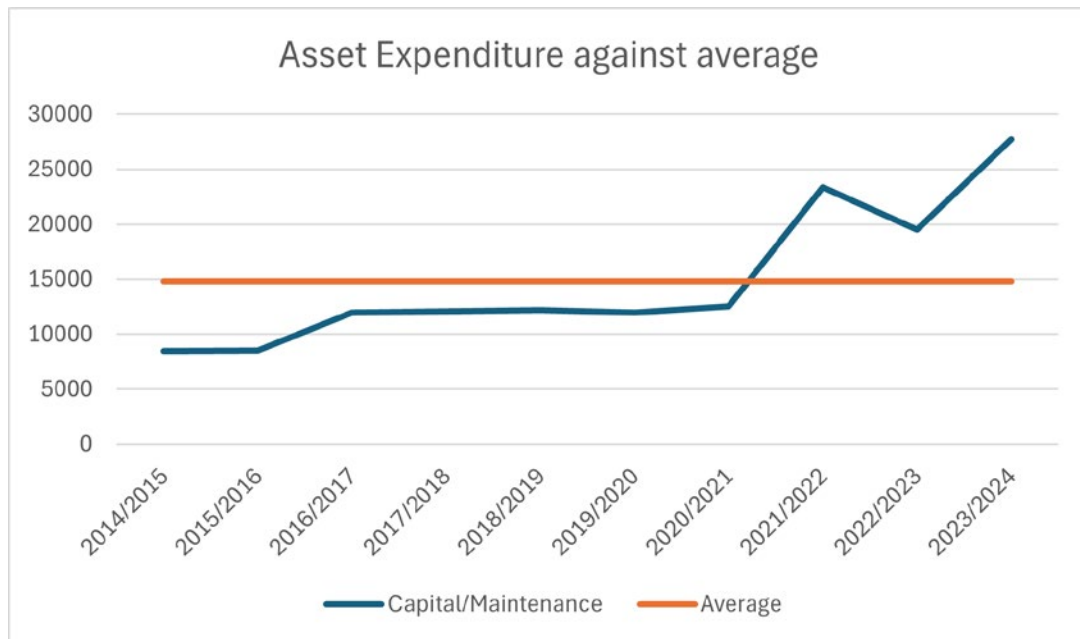
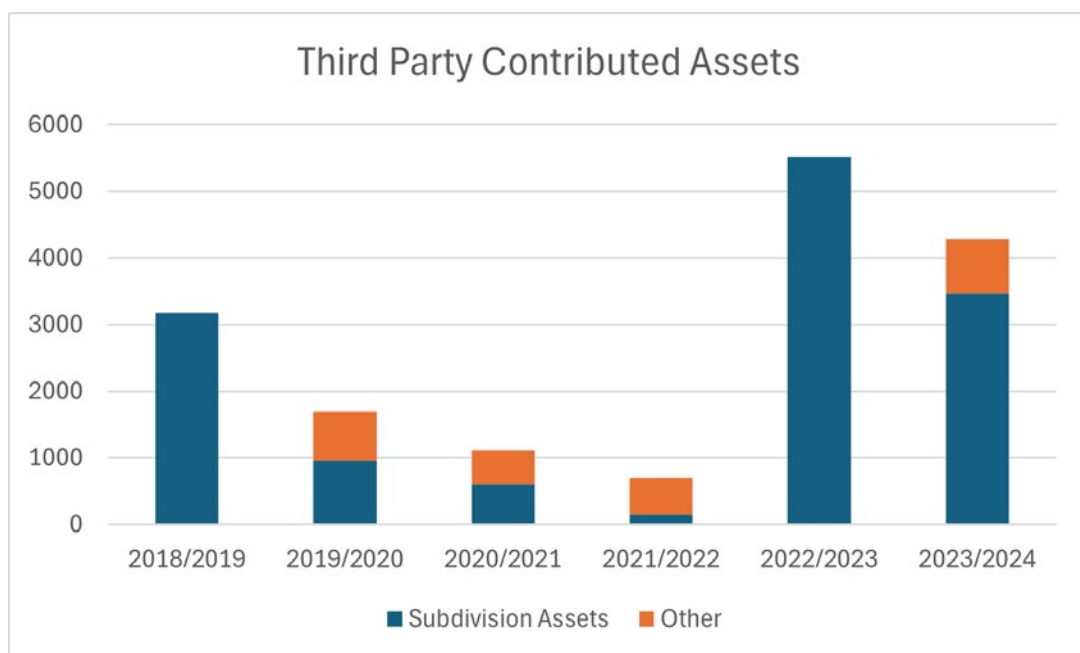


Figure 12 Asset Expenditure Against Average



Over the last five years a portion of new asset capital expenditure has been on assets provided by developers and other third parties.

Figure 13 New third party contributed assets



In order for Council to achieve the outcomes outlined in the Community Strategic Plan and the Delivery Program the following asset expenditure is required over the next 10 years.

TABLE 18 Future asset expenditure projection

	2025/2026 (,000)	2026/2027 (,000)	2027/2028 (,000)	2028/2029 (,000)	2029/2030 (,000)	2030/2031 (,000)	2031/2032 (,000)	2032/2033 (,000)	2033/2034 (,000)	2034/2035 (,000)
Capital	16,913	11,542	8,255	15,217	9,749	9,610	12,630	10,264	10,775	16,395
Maintenance	4,539	4,618	4,819	4,975	5,134	5,330	5,533	5,719	5,957	6,190
Total	21,451	16,160	13,074	20,192	14,883	14,940	18,163	15,983	16,732	22,585

8.4 Financial Performance

The Office of Local Government has established financial benchmarks for councils to strive towards and adhere to. To ensure financial sustainability and effective asset management these key infrastructure ratios are used as performance indicators. These ratios help assess asset conditions, renewal needs and the adequacy of investment over time.

Figure 14 Buildings & Infrastructure Renewals Ratio

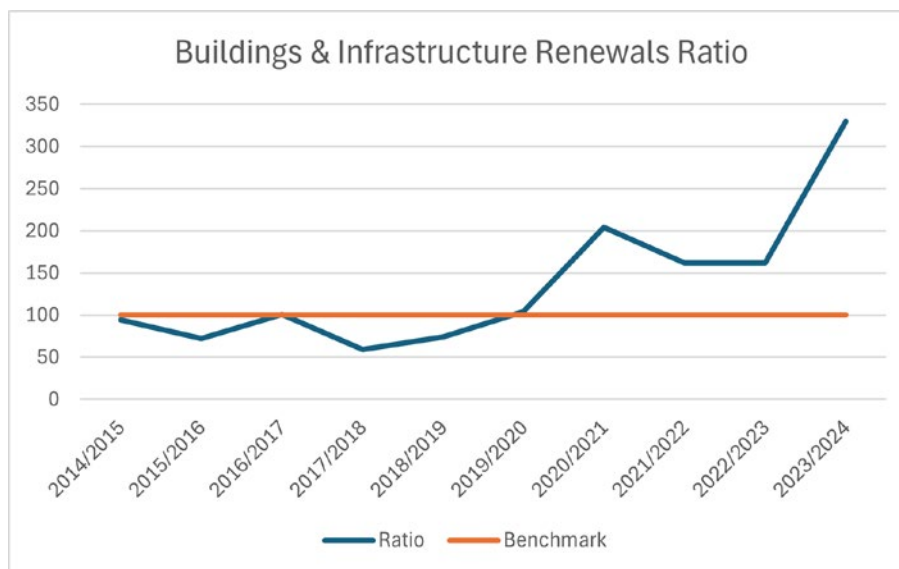
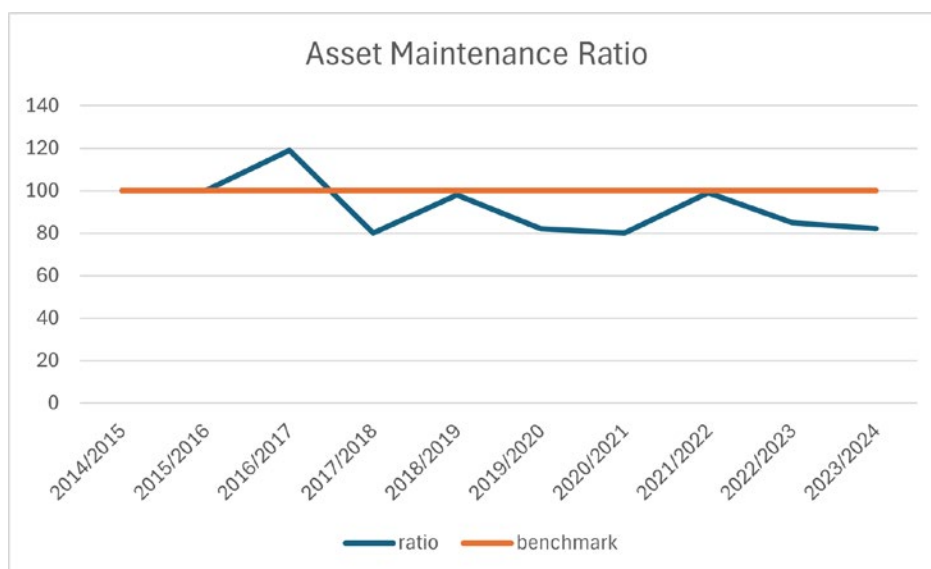


Figure 15 Asset Maintenance Ratio



Council will also monitor the following indicators:

- Infrastructure Backlog Ratio
- Cost to bring assets to satisfactory condition

These ratios provide valuable insights into Council's long-term financial sustainability and the ability to maintain essential services and will be monitored annually to ensure adequate planning, funding and risk management.

9. OBJECTIVES, ACTIONS & OUTCOMES

The following objectives and actions provide a framework for managing infrastructure assets efficiently while balancing cost, risk and service levels

Objectives	Desired Outcome
Ensure Sustainable Asset Lifecycle Management	
Develop and maintain Asset Management Plans for all major asset classes	Prolong asset lifespan and minimised lifecycle costs
Implement lifecycle cost analysis to optimise investment in asset renewal and maintenance	Data-driven decision making for asset renewal and maintenance
Establish asset condition assessment programs to monitor asset performance	Reduced financial risk from asset failure
Maintain Financial Sustainability	
Align asset investment with long term financial planning	Balanced budgets with a sustainable approach to infrastructure investment
Monitor key infrastructure ratios	Transparent financial planning and reporting
Secure funding through grants, partnerships and community contributions	Improved ability to secure funding for infrastructure projects
Improve Asset Maintenance and Renewal Programs	
Develop risk based maintenance schedules that prioritises critical infrastructure	Reduction in unplanned maintenance costs
Implement predictive maintenance techniques to reduce reactive repairs	Improved service reliability and asset condition
Increase community engagement to identify maintenance needs	Greater public satisfaction with infrastructure services
Enhance Data Driven Decision Making	
Implement an asset management information system (AMIS)	Increased accuracy and efficiency in asset management
Conduct regular asset audits and performance evaluations	Data driven prioritisation of asset investments
Utilise Geographic Information System (GIS) for spatial asset planning	Enhanced transparency and accountability
Improve Asset Management Maturity	
Implement an asset management capability framework	Enhanced organisational capability and expertise in asset management
Standardise asset management practices	Consistent and best practice asset management practices
Benchmark asset management performance against industry standard	Increased efficiency and effectiveness in managing infrastructure assets

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Workforce Management Plan

2026-2030



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Images in this document were sourced from Council's Image Library unless otherwise stated. Cover image: Perry Sandhills, Wentworth.

The Workforce Management Plan forms part of the Resourcing Strategy. These documents have been prepared in accordance with Section 403(2) of the *Local Government Act 1993*.

Copies of this document can be viewed online at wentworth.nsw.gov.au

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About this Plan

Wentworth Shire Council, like all Councils in NSW, operates within an Integrated Planning and Reporting Framework (IP&R) established by State Government. This framework requires preparation and adoption of the following plans to assist councils in their ongoing delivery of services to residents and ratepayers.

Figure 1 The Integrated Planning and Reporting Framework



EXECUTIVE LEADERSHIP REPORTING STRUCTURE

Our Organisational Structure is designed to deliver on the Community's Strategic Objectives as outlined in the Community Strategic Plan 2026-2036.



REPORTING STRUCTURE

As at 01 May 2024



Commenced journey with Council in November 2002.



KEN ROSS

GENERAL MANAGER

Appointed to role in May 2019

OFFICE OF THE GENERAL MANAGER

BUSINESS SUPPORT

- Advocacy
- Executive Services
- Civic Service
- Mayor & Councillor support

HUMAN RESOURCES

- Human Resources recruitment
- Organisational training & development
- Work Health & Safety
- Workplace & Industrial relations

TOURISM & PROMOTION

- Events
- Library
- Marketing & Communications
- Tourism
- Visitor Information Centre

Commenced journey with Council in November 2008.



SIMON RULE

DIRECTOR

Appointed to role in May 2014

CORPORATE SERVICES

CUSTOMER SERVICES

- Bendigo Bank Agency (Midway Service Centre)
- Bridge lift bookings
- Cemetery reservations & burials
- Customer enquiries
- Receipting (rates, water accounts, applications)
- Venue hire bookings

FINANCE & ACCOUNTING

- Accounts payable/receivable
- Accounting services
- Payroll
- Procurement
- Rates

ECONOMIC & COMMUNITY DEVELOPMENT

INFORMATION TECHNOLOGY

- Business continuity
- Cyber security
- End-user support
- Geographic Information Systems (GIS)
- Hardware/software/maintenance acquisition

RECORDS

- Record management

RISK & GOVERNANCE

- Audit, Risk & Improvement Committee
- Corporate Compliance
- Corporate Strategic Planning & Reporting
- Internal Audit
- Risk management

STORES

Commenced journey with Council in October 2017.



GEORGE KENENDE

ACTING DIRECTOR

Appointed to role in January 2024

HEALTH & PLANNING

BUILDING SURVEYING/ ENVIRONMENTAL HEALTH

- Bonds and Permits
- Building Certification
- Food Safety – annual inspections & temporary permits
- Public Health/Skin Penetration/ Cooling Towers/UPSS

COMPANION ANIMALS

- Barking Dogs
- Nuisance/Aggressive Dogs
- Rehoming
- Shelter Management

DEVELOPMENT ASSESSMENT

- Development Determinations
- Planning Portal management & assistance
- Pre-lodgement advice

COMPLIANCE/REGULATORY SERVICES/LOCAL LAWS

- Alcohol Free Zones
- Development compliance
- Education & enforcement
- Noise
- Pollution & contaminated land

RESERVES & LAND TENURE

- Acquisition of land
- Crown land manager
- Native Title

STRATEGIC DEVELOPMENT

- Heritage Protection & Advice
- Planning Proposals & LEP Amendments
- Strategic Planning Projects & Strategies

Commenced journey with Council in November 2016.



GEOFF GUNN

DIRECTOR

Appointed to role in August 2019

ROADS & ENGINEERING

ENGINEERING TEAM

- Assets
- Engineering services
- Infrastructure
- Technical Services
- Water & Waste Water

WORKS TEAM

- Aerodrome operations
- Building maintenance
- Civil Works
- Fleet/Workshop
- Landfill/Waste
- Operations
- Parks & Gardens
- Roads

Our Workforce



126 Employees

46 female/80 male

115.95

**Full time
equivalents**

108

**Full time
employees**

15

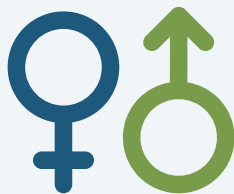
**Permanent
part time
employees**

1

**Casual
employee**

2

**Term
Contracts**



Workplace Gender

**Permanent
full time**

31

Female
employees

77

Male
employees

**Permanent
part time**

15

Female
employees

**Casual
basis**

1

Male
employee

**Term
Contracts**

1

Female
employee

1

Male
employee



Average tenure (years)

4

Female
employees

8

Male
employees



Staff residential location

70

Within LGA

56

Outside LGA



Staff turnover

15%

2024

Workforce Profile

Anticipating and managing changing workforce demographics is a key aspect to our approach (to ensure delivery of plans and programs). Council continually analyses and examines the make-up of our current workforce to help us anticipate challenges that may arise in the future.



Age Analysis

TABLE 1 Staff Age Ranges

Age	Female	Male	Representation of total workforce
15-24	3	6	7%
25-34	13	13	20%
35-44	4	19	18%
45-54	13	18	25%
55-64	9	18	22%
65+	4	6	8%

There are a number of statistics available that suggests Australia's population and labour force continues to age over time. Key data;

- Median age for the Council's workforce 46.
- Approximately 46% of Council's workforce are under 44 years old suggesting an ageing workforce
- Council's Executive Leadership team is greater than the general workforce on average, with a median age of 50.

Aboriginal and Torres Strait Islanders

The number of staff identifying as Aboriginal and/or Torres Strait Islanders within Wentworth Shire Council is 11% (an increase of 10% from the 2022-2056 Workplace Management Plan).



Recruitment

Attracting and retaining a high quality, committed workforce is a key objective for Wentworth Shire Council. Many objectives outlined in the plan aim to improve how we recruit and retain our most valuable asset, our people.

Attracting high quality candidates continues to be a challenge for Council. Whilst the majority of advertised positions are filled, feedback and experience suggests that attracting competitive pool of suitable qualified and experienced candidates for some positions has proven difficult due to the following factors;

- Lower remuneration levels for positions compared to the external market;
- Lack of required qualifications and experience for the role;
- Significant reduction in suitable applicants, particularly over the last 12-18 months (for more specialised positions).

In addition, during the past two to three years, the following positions are examples that required re-advertising in order to attract suitably qualified candidates;

- Engineers
 - Civil
 - Project
- Planners
- Accountants

These internal and external factors show there is potential to improve on how we recruit and retain staff, through supporting continued implementation of workforce planning initiatives such as the development of an Employee Value Proposition (EVP). The development of an EVP will aim to develop and package up all the benefits that Council provides its employees and market them externally to promote and attract talented candidates to Council.



What our employees think

In 2024, an 'employee pulse survey' was conducted to obtain valuable feedback about workplace experiences and needs. Staff participating in the survey was 70% and was completed by 88 staff.

Respondents identified organisational culture, performance development, safety and internal communication as the top four improvement opportunities. A number of these challenges and issues will be directly addressed through the actions contained within this plan.

Key Workforce Priorities



Attraction and Retention

Employees more than ever expect satisfactory pay and benefits, but they also want to feel valued. Employees are looking for a renewed and revised sense of purpose in their work.

It is estimated that across Australia some 30 per cent of the current workforce are at least somewhat likely to seek new employment short term. Forecasts suggest that attrition levels generally are likely to increase as more people appear willing to resign from their roles without already having secured their next role.



Ageing Workforce

According to research conducted by the Australian Bureau of Statistics, the median age of the Australia population at June 2023 was 38.3 years of age, a significant increase from 35 years of age in 2000. The median age of Wentworth Shire council is 46, higher than the Australian median.

With a median employee age of 46 and 54% of the workforce over the age of 40, an ageing workforce is a significant issues for the management and planning of Council's workforce. A number of challenges are raised in terms of maintaining and developing a skilled workforce from this ageing population.

The challenges involve managing the inherent needs of an ageing workforce including knowledge management, skill transfer, valuing older workers, flexible work options for transition to retirement, whilst ensuring their health and safety is maintained, as well as ensuring we are equipped to replace older workers when they decide it is the right time to retire.

Detailed analysis of our workforce identifies the following areas have 30 per cent or more of their permanent staff over the age of 55 years and should therefore form the priority for pilot programs and initiatives around our ageing workforce;

- Landfill/Transfer stations.
- Workshop.



Organisational Culture

Council will continue to foster a creative, accessible, respectful, energetic, and safe culture which motivates and inspires our employees to deliver excellent community outcomes and services. Council is committed to conducting annual 'pulse' surveys to ensure we understand the needs of employees.



Workplace Health and Safety

The pandemic has increased the trend of employers playing an expanded role in their employees' financial, physical and mental well-being. For example, there is an ever-growing body of research suggesting that the mental health of the broader workforce has suffered due to the COVID-19 pandemic.

As such, it will be crucial for Council to recognise this, and prioritise mental health alongside physical health and wellbeing as we move forward. Wentworth Shire Council is proactive in this area, having a number of employees trained in mental health and traditional first aid. Council offers a Employee Assistance Program (EAP) and we have implemented and promoted health, safety and wellbeing on an annual basis, providing focussed and events and services throughout the year.



Learning and Development

Sustained employee engagement is supported when employees believe and feel that the organisation supports their personal and professional advancement. Opportunities to develop capability must be underpinned by meaningful career pathways to foster and maintain long term engagement.

Council will continue to ensure we are prepared for changing business requirements and challenges. Our focus remains on building our leadership capability, operational skills, offering development opportunities and driving a high performance, valued-based culture.

Challenges that Council face in this area include (but not limited to) training availability, budgetary constraints and time constraints.



Action Plan

TABLE 2 Workforce Engagement

Objectives	Actions	Year 1	Year 2	Year 3	Year 4
Corporate Values	Embed the values outlined in the community strategic plan throughout all workplace strategies	✓	✓	✓	✓
EVP/Attract & Retain	Develop an employee value proposition to ensure Council remains engaged and enable	✓	✓		
Employee Surveys	Conduct on annual basis	✓	✓	✓	✓
Flexible Workplace	Review flexible workplace practices ensuring they meet the needs of our people and the services we provide	✓	✓	✓	✓
Leadership presence	Increase executive presence on outdoor worksites by scheduling regular visits throughout the year	✓	✓	✓	✓
Diversity and Equality	Build a culture where we celebrate the diversity in our workforce, and to create a workforce that reflects our community	✓	✓	✓	✓

TABLE 3 Growing our Capabilities

Objectives	Actions	Year 1	Year 2	Year 3	Year 4
Learning and Development	Establish LMS.	✓	✓		
Leadership development	Leadership programs are established to build capability across the organisation	✓		✓	
Training calendar	Continue to revise/ implement annual training calendar (via LMS)	✓	✓	✓	✓
Succession planning	Clear pathways developed/ identified for our people to ensure succession/ transition	✓	✓	✓	✓
Graduate / Trainee / Apprenticeships	Review ongoing opportunities for apprenticeships/ trainees	✓		✓	

TABLE 4 Safe and Healthy Workplace

Objectives	Actions	Year 1	Year 2	Year 3	Year 4
Health and well-being	Ongoing (annual) health and well-being strategies and initiatives in conjunction with business partners	✓	✓	✓	✓
Safety management	Rollout new Donesafe safety management system	✓	✓		
Injury management initiatives	Implement injury management initiatives to assist in managing workers' compensation premiums		✓		✓
Operator verification of competency	Review ongoing verification process for determining operator competencies		✓		✓
Volunteer management	Review, monitor and standard volunteer management practices			✓	

TABLE 5 Planning for the Future

Objectives	Actions	Year 1	Year 2	Year 3	Year 4
Policies, procedures and processes	Ongoing streamline of processes/ policies to increase efficiencies	✓	✓	✓	✓
Centralised payroll/HR system	New LMS system as recommended in the HR/Payroll audit	✓	✓		
Overtime and leave liability	Ongoing review of overtime (reasons) and reduction of leave liability)	✓	✓	✓	✓
Ageing workforce	Build multi-generational teams and bridge the knowledge gap	✓	✓	✓	✓
Technology	In line with LMS system and in conjunction with IT team – continue to review how technology impacts our organisation	✓	✓	✓	✓

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