

Item 4.1 Attachment - 2023-2024 Draft Budget - Scenario 2 - SRV included

CONSOLIDATED SUMMARY BY FUNCTION

	2021-2022 Budget	2023-2024 Proposed Budget
GENERAL FUND	\$	\$
INCOME		
Administration	121,708	165,334
Public Order and Safety	80,928	80,928
Health	1,200	1,200
Environment	1,000,616	1,135,988
Community Services and Education	1,224,600	1,487,057
Housing and Community Amenities	195,481	188,400
Recreation and Culture	130,500	157,520
Mining, Manufacturing and Construction	16,920	20,379
Transport and Communication	4,348,090	4,653,750
Economic Affairs	343,562	235,762
Capital Grants and Contributions	11,855,323	20,083,721
General Purpose Revenues	6,562,791	8,420,752
General Fund Income	25,881,719	36,630,791
EXPENDITURE		
Administration	2,873,601	3,026,663
Public Order and Safety	283,540	396,813
Health	30,300	15,900
Environment	1,152,563	1,269,253
Community Services and Education	1,197,388	1,491,316
Housing and Community Amenities	480,091	571,603
Recreation and Culture	1,140,741	1,155,643
Mining, Manufacturing and Construction	110,764	245,822
Transport and Communication	7,301,864	7,815,312
Economic Affairs	693,739	541,881
General Fund Expenditure	15,264,589	16,530,207
GENERAL FUND OPERATING RESULT	10,617,130	20,100,584
Less: Capital Grants and Contributions	11,855,323	20,083,721
GENERAL FUND OPERATING RESULT excl CAPITAL	(1,238,193)	16,863
CASH MOVEMENT		
Add: Book Value of Assets Sold	229,015	365,403
Add: Provision for Depreciation	3,652,276	4,283,448
Add: Lease Amortisation	17,400	26,543
Add: Loan Repayments (WF internal)	10,147	10,659
Add: New Loan Proceeds	780,000	380,000
Add: Unwind PV and Discounting	65,985	68,000
Add: Decrease Restricted Assets	198,539	1,348,000
	4,953,362	6,482,053
Less: Purchase of Fixed Assets	15,309,868	24,478,467
Less: Expenditure on Loans	256,535	226,900
Less: Increase Restricted Assets	0	1,876,350
	15,566,403	26,581,717
Surplus/(Defecit)	4,089	920
CAPITAL WORKS		
Administration	34,000	130,000
Public Order & Safety	0	0
Health	0	0
Environment	0	0
Community Services & Education	0	0
Housing & Community Amenities	50,000	0
Recreation & Culture	2,793,229	2,579,068
Transport & Communication	12,362,639	21,744,399
Mining, Manufacturing & Construction	70,000	0
Economic Affairs	0	25,000
General Fund Capital Works	15,309,868	24,478,467

Function	2022-2023 Proposed Budget	2023-2024 Proposed Budget
WATER SERVICES	\$	\$
Water Income	9,021,348	4,660,007
Water Expenditure	932,566	1,111,549
WATER OPERATING RESULT	8,088,782	3,548,458
Less: Capital Grants and Contributions	8,000,000	3,545,000
WATER SERVICES OPERATING RESULT excl CAPITAL GRANTS	88,782	3,458

CASH MOVEMENT

Add: Provision for Depreciation	392,270	454,871
Add: New Loan Proceeds		
	392,270	454,871
Less: Purchase of Fixed Assets	8,010,000	3,545,000
Less: Expenditure on Loans (Internal GF)	10,147	10,659
Less: Increase Restricted Assets	430,000	430,000
	8,450,147	3,985,659
Surplus	30,905	17,669
Water Fund Capital Works	8,010,000	3,545,000

Function	2022-2023 Proposed Budget	2023-2024 Proposed Budget
SEWERAGE SERVICES	\$	\$
Sewerage Income	550,777	576,947
Sewerage Expenditure	517,170	552,061
SEWER OPERATING RESULT	33,606	24,886
Less: Capital Grants and Contributions	0	0
SEWERAGE SERVICES OPERATING RESULT excl CAPITAL GRANTS	33,606	24,886

CASH MOVEMENT

Add: Provision for Depreciation	166,529	153,709
Add: New Loan Proceeds	0	0
Add: Decrease Restricted Assets		30,000
	166,529	183,709
Less: Purchase of Fixed Assets	50,000	200,000
Less: Expenditure on Loans	0	0
Less: Increase Restricted Assets	150,000	
	200,000	200,000
Surplus	136	8,595

Function	2022-2023 Proposed Budget	2023-2024 Proposed Budget
CONSOLIDATED	\$	\$
Consolidated Income	35,453,843	41,867,745
Consolidated Expenditure	16,714,325	18,193,817
CONSOLIDATED OPERATING RESULT	18,739,518	23,673,928
Less: Capital Grants and Contributions	19,855,323	23,628,721
Less: Roads to Recovery Funding	0	0
CONSOLIDATED OPERATING RESULT	(1,115,805)	45,207
Add: Book Value of Assets Sold	229,015	365,403
Add: Provision for Depreciation	4,211,075	4,892,027
Add: Lease Amortisation	17,400	26,543
Add: Loan Proceeds (internal)	10,147	10,659
Add: New Loan Proceeds	780,000	380,000
Add: Unwind PV and Discounting	65,985	68,000
Add: Decrease Restricted Assets	198,539	1,378,000
	5,512,161	7,120,632
Less: Purchase of Fixed Assets	23,369,868	28,223,467
Less: Expenditure on Loans	266,683	237,559
Less: Increase Restricted Assets	580,000	2,306,350
	24,216,551	30,767,376
Surplus	35,129	27,184
CONSOLIDATED CAPITAL WORKS	23,369,868	28,223,467

Income Statement

	2022-2023 BUDGET				2023-2024 PROPOSED BUDGET			
	Consolidated	General Fund	Water Fund	Sewer Fund	Consolidated	General Fund	Water Fund	Sewer Fund
Income from Continuing Operations								
Rates and Annual Charges	5,466,364	4,619,410	462,693	384,262	7,011,848	6,086,525	523,832	401,490
User Charges and Fees	4,240,825	3,521,555	554,655	164,615	5,150,677	4,389,946	587,175	173,557
Interest and Revenue	9,238	3,338	4,000	1,900	359,238	353,338	4,000	1,900
Other Revenues	336,145	336,145	0	0	246,205	246,205	0	0
Grants – Operating	5,477,223	5,477,223	0	0	5,384,449	5,384,449	0	0
Contributions – Operating	0	0	0	0	0	0	0	0
Grants – Capital	19,855,323	11,855,323	8,000,000	0	23,628,721	20,083,721	3,545,000	0
Contributions – Capital	0	0	0	0	0	0	0	0
Other Income	68,726	68,726	0	0	86,608	86,608	0	0
Net gains from disposal of assets	0	0	0	0	0	0	0	0
Total Income from Continuing Operations	35,453,843	25,881,719	9,021,348	550,777	41,867,745	36,630,791	4,660,007	576,947
Expenses from Continuing Operations								
Employee Benefits and Oncosts	5,914,872	5,620,473	157,200	137,200	6,264,310	5,931,310	204,000	129,000
Borrowing Costs	85,240	73,240	12,000	0	77,000	68,000	9,000	0
Materials and Contracts	6,190,938	5,606,401	371,096	213,441	6,609,960	5,896,929	443,679	269,352
Depreciation and Impairment	4,211,075	3,652,276	392,270	166,529	4,892,027	4,283,448	454,871	153,709
Other Expenses	312,200	312,200	0	0	350,519	350,519	0	0
Net losses from disposal of assets	0	0	0	0	0	0	0	0
Total Expenses from Continuing Operations	16,714,325	15,264,589	932,566	517,170	18,193,817	16,530,207	1,111,549	552,061
Net Operating Result from Continuing Operations	18,739,518	10,617,129	8,088,782	33,606	23,673,928	20,100,584	3,548,458	24,886
Net Operating Result excluding Grants and Contributions for Capital Purposes	(1,115,805)	(1,238,194)	88,782	33,606	45,207	16,863	3,458	24,886

RESTRICTIONS SUMMARY

WALCHA COUNCIL

Internal Restrictions	June 2023 Forecast	Budget Transfers IN	Budget Transfers OUT	June 2024
Plant and Vehicle Replacement	990,421	851,350	1,268,000	573,771
ELE	647,000	45,000		692,000
Tip Site Remediation	295,926	30,000		325,926
Quarries Remediation	301,431			301,431
Infrastructure Replacement	2,044,280	950,000		2,994,280
Project Development	65,000			65,000
Total Internal	4,344,058	1,876,350	1,268,000	4,952,408

GENERAL FUND

	2022-2023 Budget	2023-2024 Proposed Budget
	\$	\$
INCOME		
Administration	121,708	165,334
Public Order and Safety	80,928	80,928
Health	1,200	1,200
Environment		
Waste Management Services	1,000,616	1,135,988
Other Environment	-	-
Community Services and Education		
Preschool	733,800	825,117
Early Intervention	60,000	77,400
WCCC	430,400	449,140
Other Community Services and Education	400	15,400
Community Recovery Officer		120,000
Housing and Community Amenities		
Cemetery	114,554	84,000
Council Housing	22,344	33,600
Town Planning	58,583	70,800
Recreation and Culture		
Parks and Reserves	-	14,000
Other Sport Ground and Recreation Facilities	-	-
Other Sport and Recreation	1,500	1,500
Libraries	69,000	70,200
Swimming Pool	28,000	32,220
Walcha Gym	32,000	39,600
Halls and Community Centres	-	-
Australia Day	-	-
Mining, Manufacturing and Construction		
Quarries and Pits	-	-
Building Control	16,920	20,379
Transport and Communication		
Bridges - Rural Sealed Roads	-	-
Bridges - Rural Unsealed Roads	-	-
Urban Roads	273,750	123,750
Regional Sealed Roads	771,000	786,000
Sealed Rural Roads	150,000	-
Unsealed Rural Roads	279,340	-
State Roads	2,840,000	3,710,000
RTA Inspection Bay	3,500	3,500
Street Lighting	11,000	11,000
Aerodrome	13,500	13,500
Profit on Sale of Plant	-	-
Depot	6,000	6,000
Economic Affairs		
Private Works	185,000	85,000
Tourism Development	120,000	120,000
Truck Wash Bay	31,800	24,000
Other Land and Property	6,762	6,762
Capital Grants and Contributions		
Recreation and Culture	2,720,718	2,526,557
Bridges – Rural Sealed and Unsealed	3,890,250	5,005,668
Footpaths		3,537,174
Urban Roads	2,441,810	382,294
Regional Sealed Roads	144,685	6,445,591
Sealed Rural Roads	1,200,500	211,015
Unsealed Rural Roads	1,457,360	687,422
Other Transport	-	1,288,000
Economic Affairs	-	-
General Purpose Revenues		
Rates Revenue	3,697,358	5,033,393
Investment Interest	-	350,000
FAGs – general purpose	1,747,914	1,852,789
FAGs – roads	1,117,519	1,184,570
General Fund Income	25,881,719	36,630,791
Excl capital grants	11,855,323	20,083,721

EXPENDITURE		
Administration		
Elected Members	239,899	243,172
Administration Operating	2,020,929	2,064,438
Human Resources	301,459	304,416
Workplace Health and Safety	136,792	113,360
Engineering and Works Support	68,420	185,120
Purchasing and Supply	106,102	116,156
Public Order and Safety		
Animal Control	60,024	58,000
Rural Fire Services	202,116	289,434
State Emergency Services	5,400	14,380
Emergency Services Support	-	-
Urban Fire Brigade	16,000	35,000
Health	30,300	15,900
Environment		
Noxious Plants, Insect and Vermin Control	95,000	95,000
Stormwater Drainage	129,443	163,833
Waste Management Services	928,120	1,010,420
Community Services and Education		
Youth Services	22,600	21,660
Preschool	710,688	825,117
Early Intervention	40,800	77,400
WCCC	423,300	447,140
Community Recovery Officer	-	120,000
Housing and Community Amenities		
Street Tree Maintenance	37,200	37,500
Streetscape Maintenance	40,513	50,616
Public Amenities	82,812	94,307
Cemetery	99,261	129,125
Council Housing	38,806	42,155
Town Planning	181,497	217,900
Recreation and Culture		
Parks and Reserves	316,084	279,537
Other Sport Ground and Recreation Facilities	154,346	148,778
Other Sport and Recreation	45,427	64,180
Libraries	171,476	185,602
Swimming Pool	324,245	329,991
Walcha Gym	67,195	85,011
Halls and Community Centres	5,620	5,500
Australia Day	500	500
Regional Arts Development	4,600	4,600
Junior Sports Development	5,000	5,000
Public Art Maintenance	43,574	44,017
Other Cultural Service	2,674	2,927
Mining, Manufacturing and Construction		
Quarries and Pits	62,436	225,222
Building Control	48,328	20,600
Transport and Communication		
Bridges – Urban Roads	6,107	-
Bridges – Rural Sealed Roads	218,939	237,200
Bridges – Rural Unsealed Roads	286,847	310,993
Bridges – Regional Sealed Roads	217,954	240,389
Bus Shelters	11,600	19,000
Footpaths and Bike Tracks	69,211	37,335
Kerb and Gutter	46,627	57,486
Urban Roads	359,454	358,156
Regional Sealed Roads	1,029,549	1,153,044
Sealed Rural Roads	670,053	875,315
Unsealed Rural Roads	1,273,051	1,390,337
State Roads	2,840,000	2,832,469
Road Safety	20,000	18,761
Other Transport	88,574	18,718
Street Lighting	40,000	26,000
Aerodrome	21,177	23,728
Works Depot	102,719	216,380
Economic Affairs		
Private Works	148,700	150,000
Concrete Batching Plant	2,132	1,978
Tourism Operation	148,170	153,216
Tourism Development	287,200	134,000
Truck Wash Bay	79,160	70,846
Other Land and Property	27,695	31,842
Economic Development	682	-
Internal Plant	0	- 0
General Fund Expenditure	15,264,589	16,530,207
GENERAL FUND OPERATING RESULT		
	10,617,129	20,100,584
Less: Capital Grants and Contributions	11,855,323	20,083,721
GENERAL FUND OPERATING RESULT excl CAPITAL	(1,238,194)	16,863

WASTE, WATER AND SEWER SUMMARY

	2022-2023 Budget	2023-2024 Proposed Budget
WASTE MANAGEMENT SERVICES	\$	\$
Operating Income		
Domestic Waste Income	519,761	592,762
Other Waste Income	480,855	543,226
Total Income	1,000,616	1,135,988
Operating Expenses		
Domestic waste collections	154,400	166,000
Domestic waste other costs	3,448	4,080
Domestic waste depreciation	24,732	26,155
Drummuster / Chem Collect / Asbestos clean up	6,500	1,000
Materials Recovery Facility (MRF)	90,108	81,073
Walcha tip operations	144,713	191,558
Woolbrook tip operations	30,000	26,044
Nowendoc tip operations	32,720	29,015
Yarrowitch and Kangaroo Flat Road Waste	19,380	19,076
Commercial Roadside Garbage Collection	19,560	23,600
Annual Compliance Survey	13,000	-
Waste Engineering and Supervision	24,720	16,024
Community Recycling Centre Expenses	32,000	65,629
Waste Management Consultancy Remediation and Strategy		
Other waste collections	68,800	70,827
Waste transfer to Tamworth	22,000	-
Walcha WTS Gate	96,400	42,425
Other waste depreciation	95,639	194,915
Admin Overheads	50,000	53,000
Total Expenses	928,120	1,010,420
Operating Result	72,496	125,568
WATER FUND	\$	\$
Operating Income		
Rates and Charges	466,693	527,832
User Charges	539,655	572,175
Other Income	15,000	15,000
Operating Grants	-	-
Capital Grants	8,000,000	3,545,000
Total Income	9,021,348	4,660,007
Excl Capital Grants	1,021,348	1,115,007
Operating Expenses		
Engineering and Supervision	38,400	37,758
Off Creek Storage, operations and maintenance	47,780	59,129
Water Mains, operations and maintenance	59,516	74,553
Water Reservoirs, operations and maintenance	3,860	17,319
Pumping Station, operations and maintenance	70,400	107,461
Water Treatment, operations and maintenance	248,880	255,559
Private Works	6,460	36,000
Depreciation	392,270	454,871
Admin Overheads	65,000	68,900
Total Expenses	932,566	1,111,549
Operating Result	88,782	3,458
SEWER FUND	\$	\$
Operating Income		
Rates and Charges	385,762	402,990
User Charges	150,015	158,957
Other Income	15,000	15,000
Operating Grants	0	-
Total Income	550,777	576,947
Operating Expenses		
Engineering and Supervision	25,800	20,725
Mains, operations and maintenance	195,769	174,446
Pumping Station, operations and maintenance	36,303	40,445
Sewer Treatment, operations and maintenance	25,290	90,836
Private Works	2,480	3,000
Depreciation	166,529	153,709
Admin Overheads	65,000	68,900
Total Expenses	517,170	552,061
Operating Result	33,606	24,886