

West Arnhem Regional Council All Activities

2nd Revised Budget and Long-Term Financial Plan

SCM32/2025 - 19.02.2025

	2nd Revised Budget 2024-2025 \$	1st Revised Approved Budget 2024-2025 \$	Original Approved Budget 2024-2025 \$	Original Budget 2025-2026 \$	Original Budget 2026-2027 \$	Original Budget 2027-2028 \$
OPERATING INCOME						
Rates	2,502,848	2,667,829	2,502,848	2,703,077	2,919,323	3,123,676
Charges - Sewerage	750,797	750,797	738,802	750,797	810,860	867,621
Charges - Water	1,550,000	1,550,000	1,994,892	1,674,000	1,807,920	1,934,474
Charges - Waste	1,603,579	1,603,579	1,603,579	1,603,579	1,731,865	1,853,096
Fees and Charges	890,429	726,451	861,106	903,130	921,193	939,616
Operating Grants and Subsidies	22,263,569	22,182,999	16,363,765	17,444,625	17,444,625	17,444,625
Interest / Investment Income	154,000	154,000	154,000	154,000	154,770	157,865
Income allocation	6,855,620	6,886,037	6,964,681	7,041,308	7,182,135	7,325,777
Other income	193,116	185,400	176,520	678,941	692,520	706,370
Income Agency and Commercial Services	6,231,227	6,292,914	6,227,141	6,401,938	6,529,977	6,660,576
TOTAL OPERATING INCOME	42,995,185	43,000,006	37,587,333	39,355,395	40,195,187	41,013,697
OPERATING EXPENDITURE						
Employee Expenses	18,169,847	19,015,007	19,919,484	19,673,516	20,460,457	20,971,968
Materials and Contracts	10,904,386	10,261,957	7,113,838	8,369,589	8,788,068	8,963,830
Elected Member Allowances	418,928	418,928	399,170	418,928	418,928	418,928
Elected Member Expenses	212,150	212,150	48,000	212,150	212,150	212,150
Council Committee & LA Allowances	49,800	13,962	26,450	42,800	42,800	42,800
Council Committee & LA Expenses	23,788	-	-	37,546		
Depreciation, Amortisation and Impairment	5,271,438	5,476,364	5,476,364	5,271,438	5,271,438	5,271,438
Interest Expenses		-	-	-	-	-
Finance expenses	13,798	13,798	13,798	13,798	13,798	13,798
Travel, Freight and Accom Expenses	1,295,165	1,187,562	1,263,554	1,180,134	1,215,538	1,221,616
Fuel, utilities and communication	2,392,405	2,420,225	2,377,335	2,414,906	2,535,652	2,561,008
Other Expenses	8,947,458	8,708,728	5,540,412	6,130,047	6,507,797	6,607,598
TOTAL OPERATING EXPENDITURE	47,699,163	47,728,679	42,178,405	43,764,852	45,466,626	46,285,134
BUDGETED OPERATING SURPLUS / (DEFICIT)	(4,703,978)	(4,728,673)	(4,591,072)	(4,409,457)	(5,271,438)	(5,271,436)

	2nd Revised Budget 2024-2025 \$	1st Revised Budget 2024-2025 \$	Original Approved Budget 2024-2025 \$	2025-2026 Budget \$	2026-2027 Budget \$	2027-2028 Budget \$
Remove NON-CASH ITEMS						
Less Non-Cash Income	(6,855,620)	(6,886,037)	(6,964,681)	(7,041,308)	(7,182,135)	(7,325,777)
Add Back Non-Cash Expenses	12,127,058	12,362,401	12,441,045	12,312,746	12,453,573	12,597,215
TOTAL NON-CASH ITEMS	5,271,438	5,476,364	5,476,364	5,271,438	5,271,438	5,271,438
Less ADDITIONAL OUTFLOWS						
Capital Expenditure	(5,826,124)	(3,332,618)	(8,740,992)	(2,391,504)	-	-
Borrowing Repayments (Principal Only)		-	-	-	-	-
Transfer to Reserves		-	(147,000)	-	(150,000)	(150,000)
Other Outflows		-	-	-	-	-
TOTAL ADDITIONAL OUTFLOWS	(5,826,124)	(3,332,618)	(8,887,992)	(2,391,504)	(150,000)	(150,000)
Add ADDITIONAL INFLOWS						
Proceeds from Sale of Assets	437,503	96,000	96,000	-	-	-
Capital Grants Income	3,050,000	865,191	7,906,700	-	-	-
Prior Year Carry Forward Tied Funding	1,716,074	1,582,865	-	1,906,504	-	-
Other Inflow of Funds		-	-	-	-	-
Transfers from Reserves	55,087	40,872	-	-	150,000	150,000
TOTAL ADDITIONAL INFLOWS	5,258,664	2,584,928	8,002,700	1,906,504	150,000	150,000
NET BUDGETED OPERATING POSITION SURPLUS / (DEFICIT)	-	-	-	376,979	-	-

Treatment of Surplus is subject to Community consultation.

Key Assumption of the Long Term Financial Plan 2025-28

NO.	Description	NO.	Description
1	All current services continue to be provided by the council.	5	Material and contracts will increase by 5% 2026-27 and 2% the following year.
2	There will be no adverse change in government policy impacting the council.	6	Travel freight and accommodation will increase between 3% and 5%.
3	All revenue (except grants) will increase by 2% each year.	7	Fuel and other expenses will increase between 1% and 5%.
4	Grant revenue in 2026-27 will increase by 8% and the following year by 7%.	8	Employee expenses (taking into account EBA negotiations) will increase 4% in 2025-26 and 3% thereafter.

Statement 2. Capital Expenditure and Funding

Table 2.1 By class of infrastructure, property, plant and equipment.

CAPITAL EXPENDITURE	2nd Revised Budget 2024-25 \$	2025-26 Budget \$	2026-27 Budget \$	2027-28 Budget \$
Plant	568,445	-	-	-
Infrastructure	3,847,180	1,836,504	-	-
Roads	-	-	-	-
Buildings	1,049,742	405,000	-	-
Furniture, Fittings and Office Equipment	-	-	-	-
Vehicles	360,757	150,000	150,000	150,000
TOTAL CAPITAL EXPENDITURE	5,826,124	2,391,504	150,000	150,000
TOTAL CAPITAL EXPENDITURE FUNDED BY:				
Operating income (amount allocated to fund capital items)	(567,457)	(485,000)	-	-
Capital Grants	4,766,074	1,906,504	-	-
Transfers from Cash Reserves	(55,087)	-	(150,000)	(150,000)
Proceeds from Sale of Assets	(437,506)	-	-	-
TOTAL CAPITAL EXPENDITURE FUNDING	(5,826,124)	(2,391,504)	(150,000)	(150,000)

Statement 3. Planned Major Capital Works and projected costing

Table 3.1 Budget by Planned Major Capital Works

Class of Assets	By Major Capital Project*	Total Prior Year(s) Actuals \$ (A)	Financial Year FY24/25 Budget \$ (B)	2025-26 Budget \$ (C)	2026-27 Budget \$ (D)	2027-28 Budget \$ (E)	2028-29 Budget \$ (F)	Total Planned Budget \$ (G = A+B+C+D+E+F)	Expected Project Completion Date
Buildings	Upgrade Staff Housing - Gunbalanya	-	200,000	-	-	-	-	200,000	30/06/2025
Buildings	Upgrade Staff Housing - Jabiru	-	300,000	300,000	-	-	-	600,000	30/06/2025
Buildings	Warruwi Community Hall	77,541	337,459	-	-	-	-	415,000	30/06/2025
Infrastructure	Gunbalanya Oval Lights	995,000	505,209	-	-	-	-	1,500,209	30/06/2025
Infrastructure	Maningrida Oval Change Room	150,000	2,595,195	1,836,505	-	-	-	4,581,700	31/12/2025
Infrastructure	Jabiru Brockman Oval Lights	-	150,000	-	-	-	-	150,000	30/06/2025
Infrastructure	Cemetery Maningrida	-	412,500	-	-	-	-	412,500	30/06/2025
Plant	Grabage Compactor - Minjilang	-	250,000	-	-	-	-	250,000	30/06/2025
Plant	Maningrida Landfill Wheel Loader	-	318,445	-	-	-	-	318,445	30/06/2025
Vehicles	14 x Utes - 6 Utes 2024-25 and 2 all other years	-	360,757	150,000	150,000	150,000	150,000	960,757	30/06/2029
	TOTAL	1,222,541	5,429,565	2,286,505	150,000	150,000	150,000	9,388,611	

* A council must, by resolution, adopt a minimum threshold as the basis for including budgeted major capital works projects in Table 3.1 (for example, Council resolved major capital works projects are projects that are expected to cost more than \$150 000 in total). Nothing precludes a council from including capital works projects lower than the threshold value in Table 3.1 (for example, where a capital project is of significant public interest).

Part 2. Additional financial reports for regional local government councils Statement

6. Budget Comparison for Each Local Authority Area (10) Table

6.1 Local Authority Area Budget

LOCAL AUTHORITY BUDGET COMPARISON	Jabiru and Darwin Offices		Gunbalanya		Maningrida		Minjilang		Warruwi		Total Annual Budget	
	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$
OPERATING INCOME												
Rates	1,414,798	1,527,983	351,384	379,494	589,597	636,765	56,128	60,618	90,941	98,217	2,502,848	2,703,077
Charges - Sewerage	750,797	750,797	-	-	-	-	-	-	-	-	750,797	750,797
Charges - Water	1,550,000	1,674,000	-	-	-	-	-	-	-	-	1,550,000	1,674,000
Charges - Waste	303,185	303,185	390,621	390,621	735,252	735,252	67,857	67,857	106,664	106,664	1,603,579	1,603,579
Fees and Charges	616,878	621,775	67,392	69,072	116,763	118,528	46,698	48,730	42,698	45,025	890,429	903,130
Operating Grants and Subsidies	16,448,756	14,225,347	681,690	674,149	1,813,968	702,328	1,222,874	554,402	2,096,280	1,288,399	22,263,569	17,444,625
Interest / Investment Income	154,000	154,000	-	-	-	-	-	-	-	-	154,000	154,000
Income allocation	6,164,189	6,388,088	388,125	377,229	99,932	76,964	134,845	134,845	68,530	64,183	6,855,620	7,041,308
Other income	29,096	514,921	18,500	18,500	133,020	133,020	7,000	7,000	5,500	5,500	193,116	678,941
Income Agency and Commercial Services	1,541,071	1,586,070	1,754,319	1,958,819	1,312,656	1,280,507	854,561	852,921	768,620	768,620	6,231,227	6,401,938
TOTAL OPERATING INCOME	28,972,771	27,746,165	3,652,031	3,867,883	4,801,188	3,683,364	2,389,963	1,726,373	3,179,233	2,376,607	42,995,185	39,355,395
OPERATING EXPENDITURE												
Employee Expenses	10,554,695	11,104,713	2,082,041	2,439,684	2,138,353	2,380,917	1,607,324	1,742,766	1,787,433	2,005,436	18,169,847	19,673,516
Materials and Contracts	4,487,826	3,703,629	1,382,325	1,373,315	2,773,667	1,681,278	560,815	455,698	1,700,754	1,155,669	10,904,386	8,369,589
Elected Member Allowances	418,928	418,928	-	-	-	-	-	-	-	-	418,928	418,928
Elected Member Expenses	212,150	212,150	-	-	-	-	-	-	-	-	212,150	212,150
Council Committee & LA Allowances	14,000	7,000	14,900	14,900	5,600	5,600	6,100	6,100	9,200	9,200	49,800	42,800
Council Committee & LA Expenses	-	-	8,000	8,000	12,000	12,000	12,705	12,705	4,841	4,841	23,788	37,546
Depreciation, Amortisation and Impairment	5,271,438	5,271,438	-	-	-	-	-	-	-	-	5,271,438	5,271,438
Interest Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Finance expenses	7,870	7,870	3,088	3,088	1,125	1,125	1,055	1,055	660	660	13,798	13,798
Travel, Freight and Accom Expenses	609,979	540,449	136,253	133,783	190,887	179,641	165,206	166,954	192,841	159,306	1,295,165	1,180,134
Fuel, utilities and communication	1,051,480	1,052,880	341,289	362,991	423,372	422,772	347,644	347,644	228,620	228,620	2,392,405	2,414,906
Other Expenses	5,775,314	3,911,146	1,011,404	862,604	626,736	632,246	777,717	336,135	706,730	387,917	8,947,458	6,130,047
TOTAL OPERATING EXPENDITURE	28,403,678	26,230,203	4,979,301	5,198,366	6,171,740	5,315,578	3,478,567	3,069,058	4,631,079	3,951,648	47,699,163	43,764,852
BUDGETED OPERATING SURPLUS / (DEFICIT)	569,093	1,515,962	(1,342,169)	(1,345,382)	(1,376,152)	(1,637,814)	(1,094,704)	(1,348,785)	(1,461,046)	(1,584,241)	(4,703,978)	(4,409,457)

LOCAL AUTHORITY BUDGET COMPARISON	Jabiru and Darwin Offices		Gunbalanya		Maningrida		Minjilang		Warruwi		Total Annual Budget	
	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$	2nd Revised Budget 2024-25 \$	Proposed Budget 2025-26 \$
BUDGETED OPERATING SURPLUS / (DEFICIT)	669,381	1,506,763	(1,321,169)	(1,345,382)	(1,321,151)	(1,637,814)	(1,094,704)	(1,348,785)	(1,461,046)	(1,584,241)	(4,528,690)	(4,409,458)
Remove NON-CASH ITEMS												
Less Non-Cash Income	(6,164,189)	(6,388,088)	(388,125)	(377,229)	(99,932)	(76,964)	(134,845)	(134,845)	(68,530)	(64,183)	(6,855,620)	(7,041,308)
Add Back Non-Cash Expenses	11,435,627	11,659,526	388,125	377,229	99,932	76,964	134,845	134,845	68,530	64,183	12,127,058	12,312,746
TOTAL NON-CASH ITEMS	5,271,438	5,271,438	-	-	-	-	-	-	-	-	5,271,438	5,271,438
Less ADDITIONAL OUTFLOWS												
Capital Expenditure	(932,257)	(555,000)	(715,623)	-	(3,452,565)	(1,836,504)	(268,948)	-	(456,731)	-	(5,826,123)	(2,391,504)
Borrowing Repayments (Principal Only)	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ADDITIONAL OUTFLOWS	(932,257)	(555,000)	(715,623)	-	(3,452,565)	(1,836,504)	(268,948)	-	(456,731)	-	(5,826,123)	(2,391,504)
Add ADDITIONAL INFLOWS												
Proceeds from Sale of Assets	437,503	-	-	-	-	-	-	-	-	-	437,503	-
Capital Grants Income	70,000	70,000	780,000	-	2,200,000	1,836,504	-	-	-	-	3,050,000	1,906,504
Prior Year Carry Forward Tied Funding	402,000	-	(118,791)	-	810,196	-	250,000	-	372,669	-	1,716,074	-
Other Inflow of Funds	-	-	-	-	-	-	-	-	-	-	-	-
Transfers from Reserves	-	-	2,872	-	8,735	-	-	-	43,480	-	55,087	-
TOTAL ADDITIONAL INFLOWS	909,503	70,000	664,081	-	3,018,931	1,836,504	250,000	-	416,149	-	5,258,664	1,906,504
NET BUDGETED OPERATING POSITION SURPLUS / (DEFICIT)	5,817,776	6,302,400	(1,393,711)	(1,345,382)	(1,809,786)	(1,637,814)	(1,113,652)	(1,348,785)	(1,501,628)	(1,593,441)	-	376,979

↑
Treatment of Surplus is subject to Community consultation.