

West Arnhem Regional Council

Second Revised Budget and Long-Term Financial Plan

	First Revised Budget 2025-26 (OCM193/2025) \$	Second Revised Budget (SCM90/2025)			
		2025-26 \$	2026-27 \$	2027-28 \$	2028-29 \$
OPERATING INCOME					
Rates	2,979,401	2,701,915	2,891,049	3,093,422	3,309,962
Charges - Sewerage	750,797	750,797	803,353	859,588	919,759
Charges - Water	1,674,000	1,674,000	1,791,180	1,916,563	2,050,722
Charges - Waste	1,603,580	1,603,580	1,715,831	1,835,939	1,964,454
Fees and Charges	714,021	994,111	1,013,993	1,034,273	1,060,130
Operating Grants and Subsidies	16,000,972	18,273,980	18,273,980	18,273,980	18,273,980
Interest / Investment Income	164,000	160,000	164,000	167,280	171,462
Income allocation	6,609,908	6,686,128	6,819,851	6,956,248	7,130,154
Other income	628,862	729,231	743,815	758,692	777,659
Income Agency and Commercial Services	6,619,669	6,503,520	6,633,591	6,766,262	6,935,419
TOTAL OPERATING INCOME	37,745,210	40,077,263	40,850,643	41,662,247	42,593,702
OPERATING EXPENDITURE					
Employee Expenses	19,498,155	18,392,316	19,128,009	19,606,209	20,076,758
Materials and Contracts	7,920,473	8,084,222	8,414,933	8,591,647	8,763,480
Elected Member Allowances	402,120	402,120	418,205	434,933	445,806
Elected Member Expenses	274,475	324,854	313,534	326,075	334,227
Council Committee Allowances	7,000	7,000	7,280	7,571	7,760
Local Authority Allowances	36,305	36,305	37,757	39,267	40,249
Council Committee & LA Expenses	33,683	33,858	35,212	36,621	37,536
Depreciation, Amortisation and Impairment	5,271,438	5,271,438	5,271,438	5,271,438	5,271,438
Interest Expenses	-	-	-	-	-
Finance expenses	14,390	10,390	10,806	10,806	11,130
Travel, Freight and Accom Expenses	1,141,951	1,179,643	1,238,625	1,244,818	1,269,715
Fuel, utilities and communication	2,325,690	2,308,220	2,423,631	2,472,104	2,533,906
Other Expenses	6,788,968	8,291,730	8,722,651	8,892,196	9,073,133
TOTAL OPERATING EXPENDITURE	43,714,648	44,342,097	46,022,081	46,933,685	47,865,140
BUDGETED OPERATING SURPLUS / (DEFICIT)	(5,969,438)	(4,264,834)	(5,171,438)	(5,271,438)	(5,271,438)

Second Revised Budget and Long-Term Financial Plan					
	First Revised Budget 2025-26 (OCM193/2025) \$	Second Revised Budget (SCM90/2025)			
		2025-26 \$	2026-27 \$	2027-28 \$	2028-29 \$
TOTAL OPERATING EXPENDITURE	(5,969,438)	(4,264,834)	(5,171,438)	(5,271,438)	(5,271,438)
Remove NON-CASH ITEMS					
Less Non-Cash Income	(6,609,908)	(6,686,128)	(6,819,851)	(6,956,248)	(7,130,154)
Add Back Non-Cash Expenses	11,881,346	11,957,566	12,091,289	12,227,686	12,401,592
TOTAL NON-CASH ITEMS	5,271,438	5,271,438	5,271,438	5,271,438	5,271,438
Less ADDITIONAL OUTFLOWS					
Capital Expenditure	(2,618,419)	(6,215,606)	(250,000)	(150,000)	(150,000)
Borrowing Repayments (Principal Only)	-				
Transfer to Reserves	1,473,000	(1,378,500)	(1,274,000)	(1,312,000)	(1,351,000)
Other Outflows	-	(1,400,000)	(1,236,000)	(1,274,000)	(1,312,000)
TOTAL ADDITIONAL OUTFLOWS	(1,145,419)	(8,994,106)	(2,760,000)	(2,736,000)	(2,813,000)
Add ADDITIONAL INFLOWS			-	-	-
Proceeds from Sale of Assets	90,000	90,000	-	-	-
Capital Grants Income	-	-	-	-	-
Prior Year Carry Forward Tied Funding	1,753,419	5,031,013	-	-	-
Other Inflow of Funds	-	1,378,500	1,424,000	1,462,000	1,501,000
Transfers from Reserves	-	1,487,989	1,236,000	1,274,000	1,312,000
TOTAL ADDITIONAL INFLOWS	1,843,419	7,987,502	2,660,000	2,736,000	2,813,000
BUDGETED OPERATING POSITION SURPLUS / (DEFICIT)	-	-	-	-	-

Key Assumption of the Long Term Financial Plan 2025-2029

NO.	Description
1	All current services continue to be provided by the council.
2	There will be no adverse change in government policy impacting the council.
3	All revenue (except Rates & Charges) will increase by 2% each year.
4	Rates & Charges in 2026-27 will increase by 7% and the following year by same percentage

NO.	Description
5	Material and contracts will increase by 5% 2026-27 and 2% the following year.
6	Travel freight and Accommodation will increase between 3-5%.
7	Fuel and other expenses will increase between 1-5%.
8	Employee expenses (taking into account EBA negotiations) will increase 3% in 2025-26, 2026-27 and 2.5% thereafter

Capital Expenditure and Funding

By class of infrastructure, property, plant and equipment.

CAPITAL EXPENDITURE	Second Revised Budget - (SCM90/2025)			
	2025-26 \$	2026-27 \$	2027-28 \$	2028-29 \$
Buildings	363,000	-	-	-
Furniture, Fittings and Office Equipment	10,488	-	-	-
Infrastructure	4,171,729	100,000	-	-
Plant	741,769	-	-	-
Vehicles	928,620	150,000	150,000	150,000
TOTAL CAPITAL EXPENDITURE	6,215,606	250,000	150,000	150,000
TOTAL CAPITAL EXPENDITURE TO BE FUNDED BY:				
Operating income (amount allocated to fund capital items)	1,199,021	250,000	150,000	150,000
Capital Grants	4,926,585	-	-	-
Transfers from Cash Reserves	-	-	-	-
Proceeds from Sale of Assets	90,000	-	-	-
TOTAL CAPITAL EXPENDITURE FUNDING	(6,215,606)	(250,000)	(150,000)	(150,000)

Budget by Planned Major Capital Works

			Second Revised Budget - (SCM90/2025)					Total Planned Budget \$ (G = A+B+C+D+E+F)	Expected Project Completion Date
Class of Assets	By Major Capital Project**	Total Prior Year(s) Actuals \$ (A)	2025-26 \$ (B)	2026-27 \$ (C)	2027-28 \$ (D)	2028-29 \$ (E)	>30/06/2029 \$ (F)		
Buildings	Upgrade Council's Staff Housing	-	363,000	-	-	-	-	363,000	30/06/2026
Infrastructure	Oval Changerooms - Maningrida	2,665,585	1,916,115	-	-	-	-	4,581,700	31/03/2026
Infrastructure	West Arnhem Cemetery Establishment - Maningrida and Warruwi	5,186	409,814	-	-	-	-	415,000	30/06/2026
Infrastructure	Upgrade Fuel Tank - Minjilnag	-	200,000	100,000	-	-	-	300,000	30/09/2026
Infrastructure	Upgrade Brockman Oval Lights - Jabiru	87,745	1,412,255	-	-	-	-	1,500,000	31/01/2026
Plants	Purchase of Various Plants - Streetsweepers x two, Ride on Mowers x two, Tractor, Skid Steer - Gunbalanya, Maningrida and Minjilang	-	420,000	-	-	-	-	420,000	31/03/2026
Vehicles	Purchase of 4WD Buses - Gunbalanya and Maningrida	2,144	437,856	-	-	-	-	440,000	30/06/2026
Vehicles	Purchase of 4x4 Hearse - Maningrida	67,720	142,280	-	-	-	-	210,000	30/06/2026
Vehicles	Purchase of Nine Utility Vehicles	-	265,984	150,000	150,000	150,000	-	715,984	30/06/2029
	Total	2,828,380	5,567,304	150,000	150,000	150,000	-	8,945,684	

**The Council, by resolution, adopted a minimum reporting threshold of \$150,000.00

Second Revised Local Authority Area Budget for 2025-26 - (SCM90/2025)

LOCAL AUTHORITY BUDGET COMPARISON	Region		Gunbalanya		Jabiru	
	Approved Budget 2024-25 \$	Second Revised Budget 2025-26 \$	Approved Budget 2024-25 \$	Second Revised Budget 2025-26 \$	Approved Budget 2024-25 \$	Second Revised Budget 2025-26 \$
OPERATING INCOME						
Rates	21,648	-	351,384	380,271	1,393,150	1,524,892
Charges - Sewerage	-	-	-	-	750,797	750,797
Charges - Water	-	-	-	-	1,550,000	1,674,000
Charges - Waste	-	-	390,621	390,622	303,185	303,185
Fees and Charges	160,480	197,300	67,392	86,488	456,398	458,352
Operating Grants and Subsidies	16,208,243	12,669,408	681,690	1,211,076	240,514	507,920
Interest / Investment Income	154,000	160,000	-	-	-	-
Income allocation	5,993,311	6,171,419	388,125	171,498	170,878	80,302
Other income	23,596	419,507	18,500	136,862	5,500	138,862
Income Agency and Commercial Services	220,015	220,015	1,754,319	1,534,266	1,321,057	1,465,473
TOTAL OPERATING INCOME	22,781,292	19,837,649	3,652,031	3,911,082	6,191,478	6,903,783
OPERATING EXPENDITURE						
Employee Expenses	6,901,845	7,190,570	2,082,041	2,092,456	3,892,850	3,654,624
Materials and Contracts	2,737,689	1,980,281	1,382,325	1,345,337	1,750,136	1,867,580
Elected Member Allowances	418,928	402,120	-	-	-	-
Elected Member Expenses	212,150	324,854	-	-	-	-
Council Committee Allowances	-	7,000	-	-	-	-
Local Authority Allowances	14,000	-	14,900	14,900	-	-
Council Committee & LA Expenses	-	-	8,000	4,000	-	10,175
Depreciation, Amortisation and Impairment	5,271,438	5,271,438	-	-	-	-
Finance expenses	6,100	4,100	3,088	1,270	1,770	1,770
Travel, Freight and Accom Expenses	537,527	413,219	136,253	137,084	72,452	69,489
Fuel, utilities and communication	444,922	483,500	341,289	347,887	606,558	591,112
Other Expenses	5,040,895	5,024,181	1,011,404	583,485	733,419	905,523
TOTAL OPERATING EXPENDITURE	21,585,494	21,101,264	4,979,301	4,526,419	7,057,185	7,100,274
BUDGETED OPERATING SURPLUS / (DEFICIT)	1,195,799	(1,263,615)	(1,342,169)	(615,337)	(865,706)	(196,491)
Remove NON-CASH ITEMS						
Less Non-Cash Income	(5,993,311)	(6,171,419)	(388,125)	(171,498)	(170,878)	(80,302)
Add Back Non-Cash Expenses	11,264,749	11,442,857	388,125	171,498	170,878	80,302
TOTAL NON-CASH ITEMS	5,271,438	5,271,438	-	-	-	-
Less ADDITIONAL OUTFLOWS						
Capital Expenditure	(360,757)	(495,803)	(715,623)	(682,825)	(571,500)	(2,028,572)
Transfer to Reserves	-	(1,378,500)	-	-	-	-
Other Outflows	-	(1,400,000)	-	-	-	-
TOTAL ADDITIONAL OUTFLOWS	(360,757)	(3,274,303)	(715,623)	(682,825)	(571,500)	(2,028,572)
Add ADDITIONAL INFLOWS						
Proceeds from Sale of Assets	437,503	90,000	-	-	-	-
Capital Grants Income	148,800	-	780,000	-	70,000	-
Prior Year Carry Forward Tied Funding	-	183,303	(118,791)	236,956	253,200	1,629,202
Other Inflow of Funds	-	1,378,500	-	-	-	-
Transfers from Reserves	-	1,487,989	2,872	-	-	-
TOTAL ADDITIONAL INFLOWS	586,303	3,139,792	664,081	236,956	323,200	1,629,202
NET BUDGETED OPERATING POSITION SURPLUS / (DEFICIT)	6,692,782	3,873,312	(1,393,711)	(1,061,206)	(1,114,006)	(595,861)

Second Revised Local Authority Area Budget for 2025-26 - (SCM90/2025)

LOCAL AUTHORITY BUDGET COMPARISON	Maningrida		Minjilang		Warruwi		Total Annual Budget	
	Approved Budget 2024-25 \$	Second Revised Budget 2025-26 \$	Approved Budget 2024-25 \$	Second Revised Budget 2025-26 \$	Approved Budget 2024-25 \$	Second Revised Budget 2025-26 \$	Approved Budget 2024-25 \$	Second Revised Budget 2025-26 \$
OPERATING INCOME								
Rates	589,597	637,857	56,128	60,675	90,941	98,220	2,502,848	2,701,915
Charges - Sewerage	-	-	-	-	-	-	750,797	750,797
Charges - Water	-	-	-	-	-	-	1,550,000	1,674,000
Charges - Waste	735,252	735,252	67,857	67,857	106,664	106,664	1,603,579	1,603,580
Fees and Charges	116,763	171,437	46,698	27,767	42,698	52,767	890,429	994,111
Operating Grants and Subsidies	1,813,968	1,324,441	1,222,874	1,219,961	2,096,280	1,341,174	22,263,569	18,273,980
Interest / Investment Income	-	-	-	-	-	-	154,000	160,000
Income allocation	99,932	106,221	134,845	126,399	68,530	30,290	6,855,620	6,686,128
Other income	133,020	20,000	7,000	8,500	5,500	5,500	193,116	729,231
Income Agency and Commercial Services	1,312,656	1,632,866	854,561	855,287	768,620	795,613	6,231,227	6,503,520
TOTAL OPERATING INCOME	4,801,188	4,628,074	2,389,963	2,366,446	3,179,233	2,430,228	42,995,185	40,077,263
OPERATING EXPENDITURE								
Employee Expenses	2,138,353	2,307,736	1,436,841	1,436,841	1,787,433	1,710,089	18,169,847	18,392,316
Materials and Contracts	2,773,667	1,554,943	553,390	553,390	1,700,754	782,691	10,905,387	8,084,222
Elected Member Allowances	-	-	-	-	-	-	418,928	402,120
Elected Member Expenses	-	-	-	-	-	-	212,150	324,854
Council Committee Allowances	-	-	-	-	-	-	-	7,000
Local Authority Allowances	5,600	6,000	6,205	6,205	9,200	9,200	49,800	36,305
Council Committee & LA Expenses	12,000	8,000	8,600	8,600	4,841	3,083	37,546	33,858
Depreciation, Amortisation and Impairment	-	-	-	-	-	-	5,271,438	5,271,438
Finance expenses	1,125	1,050	1,400	1,400	660	800	13,798	10,390
Travel, Freight and Accom Expenses	190,887	232,779	177,628	177,628	192,841	149,443	1,295,165	1,179,643
Fuel, utilities and communication	423,372	373,918	308,531	308,531	228,620	203,272	2,392,405	2,308,220
Other Expenses	626,736	924,465	410,097	410,097	706,730	443,979	8,947,458	8,291,730
TOTAL OPERATING EXPENDITURE	6,171,740	5,408,891	2,902,692	2,902,692	4,631,079	3,302,557	47,699,163	44,342,097
BUDGETED OPERATING SURPLUS / (DEFICIT)	(1,376,152)	(780,817)	(518,829)	(536,246)	(1,461,046)	(872,329)	(4,703,978)	(4,264,834)
Remove NON-CASH ITEMS								
Less Non-Cash Income	(99,932)	(106,221)	(134,845)	(126,399)	(68,530)	(30,290)	(6,855,620)	(6,686,128)
Add Back Non-Cash Expenses	99,932	106,221	134,845	126,399	68,530	30,290	12,127,058	11,957,566
TOTAL NON-CASH ITEMS	-	-	-	-	-	-	5,271,438	5,271,438
Less ADDITIONAL OUTFLOWS								
Capital Expenditure	(3,452,565)	(2,661,771)	(268,948)	(290,652)	(456,731)	(55,984)	(5,826,123)	(6,215,606)
Transfer to Reserves	-	-	-	-	-	-	-	(1,378,500)
Other Outflows	-	-	-	-	-	-	-	(1,400,000)
TOTAL ADDITIONAL OUTFLOWS	(3,452,565)	(2,661,771)	(268,948)	(290,652)	(456,731)	(55,984)	(5,826,123)	(8,994,106)
Add ADDITIONAL INFLOWS								
Proceeds from Sale of Assets	-	-	-	-	-	-	437,503	90,000
Capital Grants Income	2,200,000	-	-	-	-	-	3,050,000	-
Prior Year Carry Forward Tied Funding	810,196	2,744,678	250,000	236,875	372,669	-	1,716,074	5,031,013
Other Inflow of Funds	-	-	-	-	-	-	-	1,378,500
Transfers from Reserves	8,735	-	-	-	43,480	-	55,087	1,487,989
TOTAL ADDITIONAL INFLOWS	3,018,931	2,744,678	250,000	236,875	416,149	-	5,258,664	7,987,502
NET BUDGETED OPERATING POSITION SURPLUS / (DEFICIT)	(1,809,786)	(697,910)	(537,777)	(590,023)	(1,501,628)	(928,313)	-	-