

Warren Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2025



Warren Shire Council

Special Schedules

for the year ended 30 June 2025

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Warren Shire Council

Permissible income for general rates

	Notes	Calculation 2024/25 \$ '000	Calculation 2025/26 \$ '000
Notional general income calculation ¹			
Last year notional general income yield	a	5,459	5,704
Plus or minus adjustments ²	b	(4)	10
Notional general income	c = a + b	5,455	5,714
Permissible income calculation			
Percentage increase	d	4.50%	4.10%
Plus percentage increase amount ³	f = d x (c + e)	245	234
Sub-total	g = (c + e + f)	5,700	5,948
Plus (or minus) last year's carry forward total	h	7	3
Sub-total	j = (h + i)	7	3
Total permissible income	k = g + j	5,707	5,951
Less notional general income yield	l	5,704	5,949
Catch-up or (excess) result	m = k - l	3	2
Carry forward to next year ⁴	p = m + n + o	3	2

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916 (NSW)*.
- (3) The 'percentage increase' is inclusive of the rate-peg percentage, and/or special variation and/or Crown land adjustment (where applicable).
- (4) Carry-forward amounts which are in excess (an amount that exceeds the permissible income) require Ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the Act. The OLG will extract these amounts from Council's Permissible income for general rates Statement in the financial data return (FDR) to administer this process.



INDEPENDENT AUDITOR'S REPORT

Special Schedule – Permissible income for general rates

Warren Shire Council

To the Councillors of Warren Shire Council

Opinion

I have audited the accompanying Special Schedule – Permissible income for general rates (the Schedule) of Warren Shire Council (the Council) for the year ending 30 June 2026.

In my opinion, the Schedule is prepared, in all material respects in accordance with the requirements of the Local Government Code of Accounting Practice and Financial Reporting 2024–25 (LG Code) and is in accordance with the books and records of the Council.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Schedule' section of my report.

I am independent of the Council in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of councils
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of Accounting

Without modifying my opinion, I draw attention to the special purpose framework used to prepare the Schedule. The Schedule has been prepared for the purpose of fulfilling the Council's reporting obligations under the LG Code. As a result, the Schedule may not be suitable for another purpose.

Other Information

The Council's annual report for the year ended 30 June 2025 includes other information in addition to the Schedule and my Independent Auditor's Report thereon. The Councillors are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the general purpose financial statements, special purpose financial statements and Special Schedule 'Report on infrastructure assets as at 30 June 2025.

My opinion on the Schedule does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information. However, as required by the *Local Government Act 1993*, I have separately expressed an opinion on the general purpose financial statements and the special purpose financial statements.

In connection with my audit of the Schedule, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

The Councillors' Responsibilities for the Schedule

The Councillors are responsible for the preparation of the Schedule in accordance with the LG Code. The Councillors' responsibility also includes such internal control as the Councillors determine is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

In preparing the Schedule, the Councillors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Schedule

My objectives are to:

- obtain reasonable assurance whether the Schedule as a whole is free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the Schedule.

A description of my responsibilities for the audit of the Schedule is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar8.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Council carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited Schedule on any website where it may be presented
- about any other information which may have been hyperlinked to/from the Schedule.

A handwritten signature in black ink, appearing to read 'Soh Wee Hong', followed by a period.

Hong Wee Soh
Delegate of the Auditor-General for New South Wales

30 October 2025
SYDNEY

Warren Shire Council

Report on infrastructure assets as at 30 June 2025

Asset Class	Asset Category	Estimated cost to bring assets to satisfactory standard	2024/25 Required maintenance ^a	2024/25 Actual maintenance	Net carrying amount	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
		\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	1	2	3	4	5
Buildings	Buildings – non-specialised	104	89	174	10,061	14,932	0.0%	60.0%	35.0%	5.0%	0.0%
	Buildings – specialised	104	94	108	18,465	25,419	20.0%	35.0%	30.0%	10.0%	5.0%
	Sub-total	208	183	282	28,526	40,351	12.6%	44.3%	31.9%	8.1%	3.1%
Other structures	Other structures	261	130	183	14,477	23,726	0.0%	0.0%	0.0%	100.0%	0.0%
	Sub-total	261	130	183	14,477	23,726	0.0%	0.0%	0.0%	100.0%	0.0%
Roads	Roads	4,168	2,605	4,457	299,071	369,380	20.0%	36.0%	33.0%	10.0%	1.0%
	Bridges	125	31	35	36,357	60,005	0.0%	42.0%	36.0%	9.0%	13.0%
	Footpaths	297	68	72	2,779	5,347	16.0%	81.0%	3.0%	0.0%	0.0%
	Sub-total	4,590	2,704	4,564	338,207	434,732	17.2%	37.4%	33.0%	9.7%	2.7%
Water supply network	Water supply network	443	297	324	11,879	24,663	20.0%	40.0%	20.0%	10.0%	10.0%
	Sub-total	443	297	324	11,879	24,663	20.0%	40.0%	20.0%	10.0%	10.0%
Sewerage network	Sewerage network	469	307	497	14,519	27,218	15.0%	15.0%	10.0%	20.0%	40.0%
	Sub-total	469	307	497	14,519	27,218	15.0%	15.0%	10.0%	20.0%	40.0%
Stormwater drainage	Stormwater drainage	57	36	24	4,658	8,120	40.0%	30.0%	20.0%	5.0%	5.0%
	Sub-total	57	36	24	4,658	8,120	40.0%	30.0%	20.0%	5.0%	5.0%
Open space / recreational assets	Swimming pools	469	42	54	2,011	2,337	55.0%	30.0%	15.0%	0.0%	0.0%
	Other Recreational	573	391	442	7,033	9,733	15.0%	40.0%	25.0%	15.0%	5.0%
	Sub-total	1,042	433	496	9,044	12,070	22.7%	38.1%	23.1%	12.1%	4.0%
Total – all assets		7,070	4,090	6,370	421,310	570,880	16.6%	35.3%	29.5%	13.9%	4.7%

(a) Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

#	Condition	IP&R description	#	Condition	IP&R description
1	Excellent/very good	No work required (normal maintenance)	4	Poor	Renewal required
2	Good	Only minor maintenance work required	5	Very poor	Urgent renewal/upgrading required
3	Satisfactory	Maintenance work required			

Warren Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (consolidated) *

	Amounts 2025 \$ '000	Indicator 2025	Indicators 20242023		Benchmark
Buildings and infrastructure renewals ratio					
Asset renewals ¹	15,387	332.40%	447.27%	165.04%	> 100.00%
Depreciation, amortisation and impairment	4,629				
Infrastructure backlog ratio					
Estimated cost to bring assets to a satisfactory standard	7,070	1.64%	2.74%	2.99%	< 2.00%
Net carrying amount of infrastructure assets	430,713				
Asset maintenance ratio					
Actual asset maintenance	6,370	155.75%	186.93%	145.25%	> 100.00%
Required asset maintenance	4,090				

(*) All asset performance indicators are calculated using classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Warren Shire Council

Report on infrastructure assets as at 30 June 2025

Infrastructure asset performance indicators (by fund)

\$ '000	General fund		Water fund		Sewer fund		Benchmark
	2025	2024	2025	2024	2025	2024	
Buildings and infrastructure renewals ratio							
Asset renewals ¹	359.19%	487.11%	61.49%	147.39%	228.57%	380.92%	> 100.00%
Depreciation, amortisation and impairment							
Infrastructure backlog ratio							
Estimated cost to bring assets to a satisfactory standard	1.52%	2.65%	3.71%	3.98%	3.17%	3.26%	< 2.00%
Net carrying amount of infrastructure assets							
Asset maintenance ratio							
Actual asset maintenance	159.18%	183.32%	109.09%	249.47%	161.89%	167.46%	> 100.00%
Required asset maintenance							

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.