

**Annual Plan 2025/26 Financial Statements**

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Statement of Comprehensive Revenue Expenditure	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Revenue and Expense</b>			
<b>Revenue</b>			
Rates	98,304	108,113	105,489
Metered water charges	6,693	6,815	6,164
Fees and Charges	9,514	10,486	9,369
Financial Contributions	13,412	16,635	15,910
Subsidies and Grants	60,714	71,262	52,131
Fines	309	342	320
Interest income	270	291	284
Rental income	1,057	1,432	1,407
Dividends	-	-	-
Petrol tax	412	443	433
Other revenue	2,860	888	857
Gain/(Loss) on vested assets	2,313	1,907	1,835
Gain/(Loss) on Financial Assets	-	-	-
Gain / (Loss) on Disposal of Assets	-	-	-
Share of associates net surplus/deficit	-	-	-
<b>Total Operating Revenue</b>	<b>195,856</b>	<b>218,614</b>	<b>194,199</b>
<b>Expenditure</b>			
Other Expenses	69,536	78,900	79,796
Personnel costs	34,084	34,629	32,763
Depreciation	28,835	31,299	31,415
Amortisation	266	266	128
Impairment expense	-	-	-
Finance costs	7,605	8,663	7,576
<b>Total Operating Expenditure</b>	<b>140,326</b>	<b>153,756</b>	<b>151,679</b>
<b>Operating Surplus / (Deficit)</b>	<b>55,530</b>	<b>64,858</b>	<b>42,520</b>
<b>Other Comprehensive Revenue and Expense</b>			
<b>Gain/(loss) on assets</b>			
Gain/(Loss) on Revaluation	29,674	67,809	64,681
<b>Total Gain/(loss) on assets</b>	<b>29,674</b>	<b>67,809</b>	<b>64,681</b>
<b>Other Comprehensive Revenue and Expense</b>	<b>29,674</b>	<b>67,809</b>	<b>64,681</b>
<b>Statement of Comprehensive Revenue Expenditure</b>	<b>85,204</b>	<b>132,667</b>	<b>107,201</b>

Statement of Financial Position	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	15,137	15,137	11,390
Receivables	17,760	17,937	18,903
Prepayments and Accrued Income	263	263	2,224
Non Current Assets Held For Sale	-	-	-
Other Financial Assets	-	-	-
<b>Total Current Assets</b>	<b>33,159</b>	<b>33,337</b>	<b>32,517</b>
<b>Non-Current Assets</b>			
Investment in CCOs and Other Similar Entities	5,560	7,078	15,280
Other Financial Assets	12,965	12,965	13,731
Investment in associates	512	512	429
Derivative financial instruments asset	2,580	2,580	1,965
Property, Plant & Equipment	2,070,477	2,263,876	2,189,281
Intangible Assets	5,495	5,485	8,589
Forestry Assets	8,349	8,432	4,243
<b>Total Non-Current Assets</b>	<b>2,105,938</b>	<b>2,300,928</b>	<b>2,233,518</b>
<b>Total Assets</b>	<b>2,139,097</b>	<b>2,334,265</b>	<b>2,266,035</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and Other Payables	24,544	24,696	31,326
Borrowings	15,000	15,000	35,000
Employee Entitlements	4,367	4,472	3,967
Provisions	313	313	1,903
Derivative Financial Instruments	-	-	(54)
<b>Total Current Liabilities</b>	<b>44,224</b>	<b>44,481</b>	<b>72,142</b>
<b>Non-Current Liabilities</b>			
Employee Entitlements	20	21	14
Borrowings	164,391	226,634	230,464
Provisions	262	262	62
Derivative Financial Instruments	-	-	-
<b>Total Non-Current Liabilities</b>	<b>164,673</b>	<b>226,917</b>	<b>230,540</b>
<b>Total Liabilities</b>	<b>208,897</b>	<b>271,398</b>	<b>302,682</b>
<b>Total Net Assets</b>	<b>1,930,200</b>	<b>2,062,867</b>	<b>1,963,353</b>
<b>Equity</b>			
<b>Accumulated Funds</b>			
Retained Earnings	1,129,481	1,226,632	1,154,327
<b>Retained Earnings</b>	<b>1,129,481</b>	<b>1,226,632</b>	<b>1,154,327</b>
<b>Reserves</b>			
Council Created Reserves	(45,042)	(77,353)	(59,049)
Current Accounts	-	-	-
Restricted Reserves	335	352	362
Asset Revaluation Reserves	845,426	913,235	867,717
<b>Reserves</b>	<b>800,719</b>	<b>836,235</b>	<b>809,029</b>
<b>Total Equity</b>	<b>1,930,200</b>	<b>2,062,867</b>	<b>1,963,356</b>

Forecast Statement of Changes in Equity	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Equity balance at 30 June</b>			
Equity balance at 1 July	1,844,996	1,930,200	1,856,152
Comprehensive income for year	85,204	132,667	107,201
<b>Equity balance at 30 June</b>	<b>1,930,200</b>	<b>2,062,867</b>	<b>1,963,353</b>
<b>Components of Equity</b>			
<b>Ibis Contra</b>			
<b>Retained earnings 30 June</b>			
Retained Earnings at 1 July	1,032,437	1,129,481	1,085,335
Net Surplus/(Deficit)	55,530	64,858	42,520
Transfers to / (from) reserves	41,514	32,294	26,472
<b>Retained earnings 30 June</b>	<b>1,129,481</b>	<b>1,226,632</b>	<b>1,154,327</b>
<b>Revaluation Reserves 30 June</b>			
Revaluation Reserves at 1 July	815,753	845,426	803,035
Revaluation Gains	29,674	67,809	64,681
<b>Revaluation Reserves 30 June</b>	<b>845,426</b>	<b>913,235</b>	<b>867,717</b>
<b>Council created Reserves 30 June</b>			
Council Created Reserves at 1 July	(3,193)	(44,707)	(32,215)
Transfers to / (from) reserves	(41,514)	(32,294)	(26,472)
<b>Council created Reserves 30 June</b>	<b>(44,707)</b>	<b>(77,001)</b>	<b>(58,687)</b>
<b>Components of Equity</b>	<b>1,930,200</b>	<b>2,062,867</b>	<b>1,963,356</b>

Statement of Cashflow	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Cashflow Operating Activities</b>			
<b>Cash was provided from:</b>			
Rates revenue incl. Metered water charges	104,997	114,929	111,653
Interest received	270	291	284
Other revenue	74,689	84,676	64,517
Financial contributions	13,412	16,635	15,910
<b>Cash was provided from:</b>	<b>193,368</b>	<b>216,530</b>	<b>192,364</b>
<b>Cash was applied to:</b>			
Payments to suppliers and employees	(103,249)	(113,271)	(112,560)
Interest paid	(7,605)	(8,663)	(7,576)
<b>Cash was applied to:</b>	<b>(110,854)</b>	<b>(121,934)</b>	<b>(120,136)</b>
<b>Net Cashflow from Operating Activities</b>	<b>82,514</b>	<b>94,596</b>	<b>72,228</b>
<b>Cashflow Investment Activities</b>			
<b>Cash was provided from:</b>			
Proceeds from sale of property, plant & equipment	-	-	-
Proceeds from sale of investments	-	-	-
<b>Cash was provided from:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash was applied to:</b>			
Purchase of property, plant & equipment	(126,233)	(155,321)	(141,355)
Purchase of investments	(1,093)	(1,518)	(1,733)
<b>Cash was applied to:</b>	<b>(127,326)</b>	<b>(156,840)</b>	<b>(143,088)</b>
<b>Net Cashflow from Investment Activities</b>	<b>(127,326)</b>	<b>(156,840)</b>	<b>(143,088)</b>
<b>Cashflow Finance Activities</b>			
<b>Cash was provided from:</b>			
Proceeds from borrowings	44,811	62,244	71,054
<b>Cash was provided from:</b>	<b>44,811</b>	<b>62,244</b>	<b>71,054</b>
<b>Cash was applied to:</b>			
Repayment of borrowings	-	-	-
<b>Cash was applied to:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Cashflow from Finance Activities</b>	<b>44,811</b>	<b>62,244</b>	<b>71,054</b>
<b>Total Net Cashflow</b>	<b>()</b>	<b>()</b>	<b>194</b>
<b>Cash balance</b>			
Net Increase/(Decrease) in Cash Held	-	-	194
Cash balance at the Beginning of the Year	15,137	15,137	11,196
<b>Cash balance at then end of the Year</b>	<b>15,137</b>	<b>15,137</b>	<b>11,390</b>

<b>Funding Impact Statement</b>	<b>2025 AP Budget (000's)</b>	<b>2026 LTP Budget (000's)</b>	<b>2026 AP Budget (000's)</b>
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	45,190	50,884	53,812
Targeted rates	59,807	64,045	57,841
Subsidies and grants for operating purposes	10,041	10,886	8,488
Fees and charges and other revenue	10,571	11,918	10,776
Interest and dividends from investments	270	291	284
Local authorities fuel tax, fines, infringement fees, and other receipts	3,581	1,673	1,609
<b>Total operating funding (A)</b>	<b>129,459</b>	<b>139,697</b>	<b>132,811</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	103,620	113,529	112,560
Finance costs	7,605	8,663	7,576
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>111,225</b>	<b>122,191</b>	<b>120,136</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>18,234</b>	<b>17,505</b>	<b>12,675</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	50,673	60,376	43,643
Development and financial contributions	13,412	16,635	15,910
Increase (decrease) in debt	44,811	62,244	71,054
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>108,896</b>	<b>139,254</b>	<b>130,607</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	62,250	63,121	52,137
- to improve the level of service	35,754	52,454	49,316
- to replace existing assets	28,229	39,746	39,901
Increase (decrease) in reserves	(196)	(80)	194
Increase (decrease) in investments	1,093	1,518	1,733
<b>Total applications of capital funding (D)</b>	<b>127,130</b>	<b>156,759</b>	<b>143,282</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(18,234)</b>	<b>(17,505)</b>	<b>(12,675)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>

Reconciliation between FIS and SOCRE	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Revenue</b>			
<b>Prospective Statement of Comprehensive Revenue Expenditure</b>			
<b>Total Operating Revenue</b>			
Total Operating Revenue	195,856	218,614	194,199
<b>Total Operating Revenue</b>	<b>195,856</b>	<b>218,614</b>	<b>194,199</b>
Prospective Statement of Comprehensive Revenue Expenditure	195,856	218,614	194,199
<b>Summary Funding Impact Statement</b>			
<b>Sources of operating funding</b>			
Total sources of operating funding	129,459	139,697	132,811
<b>Sources of operating funding</b>	<b>129,459</b>	<b>139,697</b>	<b>132,811</b>
<b>Add sources of capital funding</b>			
Subsidies and grants for capital expenditure	50,673	60,376	43,643
Development and financial contributions	13,412	16,635	15,910
Gain disposal of assets	-	-	-
Vested assets	2,313	1,907	1,835
<b>Add sources of capital funding</b>	<b>66,397</b>	<b>78,917</b>	<b>61,388</b>
<b>Summary Funding Impact Statement</b>	<b>195,856</b>	<b>218,614</b>	<b>194,199</b>
<b>Expenditure</b>			
<b>Prospective Statement of Comprehensive Revenue Expenditure</b>			
<b>Total Operating Expenditure</b>			
Total Operating Expenditure	140,326	153,756	151,679
<b>Total Operating Expenditure</b>	<b>140,326</b>	<b>153,756</b>	<b>151,679</b>
Prospective Statement of Comprehensive Revenue Expenditure	140,326	153,756	151,679
<b>Summary Funding Impact Statement</b>			
<b>Application of operating fund</b>			
Total application of operating funding	111,225	122,191	120,136
<b>Application of operating fund</b>	<b>111,225</b>	<b>122,191</b>	<b>120,136</b>
<b>Add application of capital funding</b>			
Loss on disposal of asset	-	-	-
Loss on changes in fair value of investment property and revaluation of financial assets	-	-	-
Increase/(decrease) in provisions	-	-	-
Depreciation and amortisation expense	29,101	31,565	31,543
<b>Add application of capital funding</b>	<b>29,101</b>	<b>31,565</b>	<b>31,543</b>
<b>Summary Funding Impact Statement</b>	<b>140,326</b>	<b>153,756</b>	<b>151,679</b>

Funding Impact Statement - Communities	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
Surplus / (deficit) of operating funding			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	8,735	10,299	11,212
Targeted rates	2,253	2,495	900
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	1,012	1,331	1,309
Internal charges and overheads recovered	1,637	1,811	1,807
Local authorities fuel tax, fines, infringement fees, and other receipts	5	5	5
<b>Total operating funding (A)</b>	<b>13,642</b>	<b>15,941</b>	<b>15,233</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	8,697	9,516	9,116
Finance costs	39	68	(135)
Internal charges and overheads applied	4,222	4,920	4,551
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>12,958</b>	<b>14,503</b>	<b>13,532</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>685</b>	<b>1,438</b>	<b>1,702</b>
Surplus (deficit) of capital funding			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	216	434	427
Development and financial contributions	-	-	-
Increase (decrease) in debt	641	2,570	2,476
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>857</b>	<b>3,004</b>	<b>2,903</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	635	4,401	4,335
- to improve the level of service	204	58	57
- to replace existing assets	737	483	475
Increase (decrease) in reserves	(34)	(501)	(264)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,542</b>	<b>4,442</b>	<b>4,605</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(685)</b>	<b>(1,438)</b>	<b>(1,702)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>0</b>



<b>Funding Impact Statement - Corporate Services</b>	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	4,911	5,610	9,096
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	302	325	317
Internal charges and overheads recovered	26,245	29,396	28,014
Local authorities fuel tax, fines, infringement fees, and other receipts	774	834	815
<b>Total operating funding (A)</b>	<b>32,232</b>	<b>36,164</b>	<b>38,242</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	27,051	28,741	28,948
Finance costs	(724)	(599)	5,646
Internal charges and overheads applied	3,698	4,197	3,871
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>30,026</b>	<b>32,339</b>	<b>38,465</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>2,206</b>	<b>3,825</b>	<b>(223)</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	31,943	24,818	28,882
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>31,943</b>	<b>24,818</b>	<b>28,882</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	(291)	2	223
- to improve the level of service	962	865	946
- to replace existing assets	781	2,074	5,154
Increase (decrease) in reserves	31,604	24,185	20,602
Increase (decrease) in investments	1,093	1,518	1,733
<b>Total applications of capital funding (D)</b>	<b>34,149</b>	<b>28,643</b>	<b>28,659</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(2,206)</b>	<b>(3,825)</b>	<b>223</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>0</b>

Funding Impact Statement - Economic	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	63	240	711
Targeted rates	429	467	459
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>493</b>	<b>707</b>	<b>1,170</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	830	952	945
Finance costs	82	121	53
Internal charges and overheads applied	111	122	126
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,023</b>	<b>1,194</b>	<b>1,125</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(531)</b>	<b>(487)</b>	<b>46</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	486	100	98
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(1,017)	(587)	(53)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>(531)</b>	<b>(487)</b>	<b>46</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>531</b>	<b>487</b>	<b>(46)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement - Natural Environment	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
Surplus / (deficit) of operating funding			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	432	477	460
Targeted rates	773	775	774
Subsidies and grants for operating purposes	60	67	63
Fees and charges and other revenue	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>1,265</b>	<b>1,319</b>	<b>1,297</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,522	1,698	1,607
Finance costs	69	80	9
Internal charges and overheads applied	109	124	128
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,699</b>	<b>1,901</b>	<b>1,744</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(435)</b>	<b>(582)</b>	<b>(447)</b>
Surplus (deficit) of capital funding			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(435)	(582)	(447)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>(435)</b>	<b>(582)</b>	<b>(447)</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>435</b>	<b>582</b>	<b>447</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Funding Impact Statement - Planning for the future</b>	<b>2025 AP Budget (000's)</b>	<b>2026 LTP Budget (000's)</b>	<b>2026 AP Budget (000's)</b>
Surplus / (deficit) of operating funding			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	4,640	5,146	4,824
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>4,640</b>	<b>5,146</b>	<b>4,824</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,527	3,897	3,643
Finance costs	(1)	4	6
Internal charges and overheads applied	1,212	1,361	1,287
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>4,739</b>	<b>5,262</b>	<b>4,936</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(99)</b>	<b>(116)</b>	<b>(111)</b>
Surplus (deficit) of capital funding			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(99)	(116)	(111)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>(99)</b>	<b>(116)</b>	<b>(111)</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>99</b>	<b>116</b>	<b>111</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>0</b>

<b>Funding Impact Statement - Recreation &amp; Open Spaces</b>	<b>2025 AP Budget (000's)</b>	<b>2026 LTP Budget (000's)</b>	<b>2026 AP Budget (000's)</b>
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	10,859	12,389	11,726
Targeted rates	-	-	-
Subsidies and grants for operating purposes	303	329	323
Fees and charges and other revenue	62	121	119
Internal charges and overheads recovered	2,112	2,259	2,200
Local authorities fuel tax, fines, infringement fees, and other receipts	542	538	521
<b>Total operating funding (A)</b>	<b>13,878</b>	<b>15,635</b>	<b>14,890</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	7,851	8,764	8,684
Finance costs	404	558	467
Internal charges and overheads applied	4,097	4,526	3,991
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>12,352</b>	<b>13,848</b>	<b>13,142</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>1,526</b>	<b>1,788</b>	<b>1,747</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	1,283	519	559
Development and financial contributions	1,750	1,977	1,944
Increase (decrease) in debt	(1,099)	(174)	(166)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,934</b>	<b>2,322</b>	<b>2,336</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	131	2,628	2,781
- to improve the level of service	4,353	3,957	4,471
- to replace existing assets	4,399	4,064	4,077
Increase (decrease) in reserves	(5,422)	(6,540)	(7,245)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>3,460</b>	<b>4,110</b>	<b>4,084</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(1,526)</b>	<b>(1,788)</b>	<b>(1,747)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement - Regulatory	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	6,725	7,153	6,828
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	8,236	9,080	8,037
Internal charges and overheads recovered	1,089	1,178	904
Local authorities fuel tax, fines, infringement fees, and other receipts	356	393	370
<b>Total operating funding (A)</b>	<b>16,406</b>	<b>17,804</b>	<b>16,139</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	10,145	10,673	9,491
Finance costs	(2)	(5)	4
Internal charges and overheads applied	6,193	7,078	6,599
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>16,336</b>	<b>17,746</b>	<b>16,093</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>69</b>	<b>58</b>	<b>46</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	69	58	46
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>69</b>	<b>58</b>	<b>46</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(69)</b>	<b>(58)</b>	<b>(46)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement - Representation	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	3,819	4,178	4,109
Targeted rates	447	481	300
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	-	-	11
Internal charges and overheads recovered	1,159	1,240	1,180
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>5,424</b>	<b>5,899</b>	<b>5,600</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,424	2,696	2,507
Finance costs	(1)	(1)	0
Internal charges and overheads applied	2,993	3,198	3,092
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>5,416</b>	<b>5,893</b>	<b>5,598</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>8</b>	<b>6</b>	<b>2</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	8	6	2
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>8</b>	<b>6</b>	<b>2</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(8)</b>	<b>(6)</b>	<b>(2)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement - Solid Waste	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	817	899	868
Targeted rates	3,792	4,138	3,939
Subsidies and grants for operating purposes	145	161	152
Fees and charges and other revenue	627	699	632
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	173	193	183
<b>Total operating funding (A)</b>	<b>5,555</b>	<b>6,091</b>	<b>5,774</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	4,520	4,974	4,671
Finance costs	241	213	220
Internal charges and overheads applied	1,006	1,085	1,072
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>5,766</b>	<b>6,272</b>	<b>5,964</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(212)</b>	<b>(181)</b>	<b>(190)</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	40	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	0	0	0
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>40</b>	<b>0</b>	<b>0</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	(10)	-	-
- to improve the level of service	50	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(212)	(181)	(190)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>(172)</b>	<b>(181)</b>	<b>(190)</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>212</b>	<b>181</b>	<b>190</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>



<b>Funding Impact Statement - Stormwater Network</b>	<b>2025 AP Budget (000's)</b>	<b>2026 LTP Budget (000's)</b>	<b>2026 AP Budget (000's)</b>
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	780	1,020	899
Targeted rates	6,708	6,850	5,220
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>7,488</b>	<b>7,870</b>	<b>6,119</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,564	1,786	2,219
Finance costs	2,431	2,475	1,228
Internal charges and overheads applied	1,062	1,105	1,160
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>5,056</b>	<b>5,366</b>	<b>4,607</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>2,432</b>	<b>2,504</b>	<b>1,511</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	2,706	3,545	3,348
Increase (decrease) in debt	799	6,348	5,058
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>3,505</b>	<b>9,893</b>	<b>8,406</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	10,673	5,943	1,491
- to improve the level of service	1,013	3,341	3,286
- to replace existing assets	1,990	6,028	3,566
Increase (decrease) in reserves	(7,739)	(2,915)	1,575
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>5,936</b>	<b>12,397</b>	<b>9,918</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(2,432)</b>	<b>(2,504)</b>	<b>(1,511)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>(0)</b>

Funding Impact Statement - Transportation	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
<b>Surplus / (deficit) of operating funding</b>			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	2,710	2,491	2,444
Targeted rates	19,964	18,287	17,943
Subsidies and grants for operating purposes	9,533	10,329	7,949
Fees and charges and other revenue	280	305	297
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>32,486</b>	<b>31,412</b>	<b>28,633</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	19,527	21,249	19,894
Finance costs	868	1,483	1,557
Internal charges and overheads applied	1,624	1,860	1,583
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>22,020</b>	<b>24,593</b>	<b>23,034</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>10,467</b>	<b>6,819</b>	<b>5,599</b>
<b>Surplus (deficit) of capital funding</b>			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	43,901	45,644	29,624
Development and financial contributions	3,703	4,234	4,121
Increase (decrease) in debt	4,018	9,049	8,563
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>51,622</b>	<b>58,927</b>	<b>42,308</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	50,224	40,736	34,420
- to improve the level of service	7,884	10,199	4,621
- to replace existing assets	14,852	18,914	16,941
Increase (decrease) in reserves	(10,871)	(4,102)	(8,075)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>62,089</b>	<b>65,746</b>	<b>47,907</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(10,467)</b>	<b>(6,819)</b>	<b>(5,599)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>()</b>

<b>Funding Impact Statement - Wastewater</b>	<b>2025 AP Budget (000's)</b>	<b>2026 LTP Budget (000's)</b>	<b>2026 AP Budget (000's)</b>
Surplus / (deficit) of operating funding			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	699	980	634
Targeted rates	13,296	17,269	15,536
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	52	58	54
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2,000	-	-
<b>Total operating funding (A)</b>	<b>16,047</b>	<b>18,307</b>	<b>16,225</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	8,294	9,949	11,895
Finance costs	2,707	2,498	(1,690)
Internal charges and overheads applied	2,644	2,820	3,057
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>13,644</b>	<b>15,268</b>	<b>13,262</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>2,403</b>	<b>3,040</b>	<b>2,962</b>
Surplus (deficit) of capital funding			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	3,727	12,529	11,833
Development and financial contributions	3,309	4,374	4,131
Increase (decrease) in debt	2,660	13,802	17,282
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>9,697</b>	<b>30,706</b>	<b>33,246</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	(1,501)	2,620	2,764
- to improve the level of service	13,466	30,513	30,745
- to replace existing assets	1,880	2,456	3,146
Increase (decrease) in reserves	(1,746)	(1,845)	(447)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>12,099</b>	<b>33,745</b>	<b>36,208</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(2,403)</b>	<b>(3,040)</b>	<b>(2,962)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>

Funding Impact Statement - Water Supply	2025 AP Budget (000's)	2026 LTP Budget (000's)	2026 AP Budget (000's)
Surplus / (deficit) of operating funding			
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	12,145	13,284	12,770
Subsidies and grants for operating purposes	-	-	-
Fees and charges and other revenue	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>12,145</b>	<b>13,284</b>	<b>12,770</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	7,669	8,635	8,941
Finance costs	1,491	1,767	211
Internal charges and overheads applied	3,271	3,488	3,588
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>12,431</b>	<b>13,890</b>	<b>12,739</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(286)</b>	<b>(606)</b>	<b>31</b>
Surplus (deficit) of capital funding			
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	1,506	1,249	1,200
Development and financial contributions	1,944	2,505	2,366
Increase (decrease) in debt	5,849	5,831	8,959
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>9,299</b>	<b>9,585</b>	<b>12,526</b>
<b>Application of capital funding</b>			
Capital Expenditure	-	-	-
- to meet additional demand	1,903	6,692	6,025
- to improve the level of service	7,822	3,521	5,189
- to replace existing assets	3,591	5,727	6,542
Increase (decrease) in reserves	(4,303)	(6,961)	(5,199)
Increase (decrease) in investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>9,013</b>	<b>8,979</b>	<b>12,557</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>286</b>	<b>606</b>	<b>(31)</b>
<b>Funding Impact Statement</b>	<b>-</b>	<b>-</b>	<b>-</b>