COFFS HARBOUR CITY COUNCIL

INTEGRATED PLANNING AND REPORTING



25

20

30



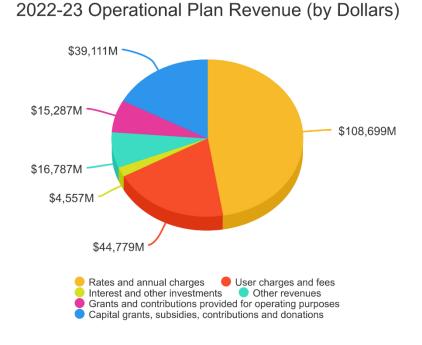
FINANCIAL MANAGEMENT INFORMATION (23 June 2022)



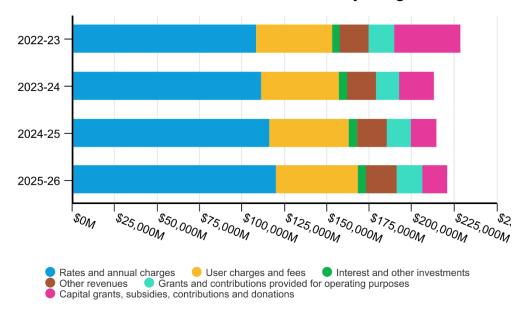


Finance Snapshot
2022/23 to 2025/26 Consolidated Income Statements
2022/23 Fund Income Statement and Funding Sources5
2022/23 Consolidated Statement of Cash Flows6
2023/24 Fund Income Statement and Funding Sources7
2023/24 Consolidated Statement of Cash Flows8
2024/25 Fund Income Statement and Funding Sources9
2024/25 Consolidated Statement of Cash Flows10
2025/26 Fund Income Statement and Funding Sources11
2025-26 Consolidated Statement of Cash Flows12
4 Year Restricted Equity (Reserves) Transfers by Reserve Type13
Appendix A – 2023-23 Financial Estimates14
General Fund14
Water and Sewerage Funds15
Appendix B - Statement of Council's Revenue Policy 2022/2316
2022/23 Rating Structure
Annual Charges for 2022/2318
Annual Charge Structure for 2022/2319
Usage Charges for 2022/2321
Appendix C – Allocation of Special Rate Variation and Levy Funds24
2022/23 Funding from Levies and Special Variations to General Income24
2014/15 to 2016/17 "Financial Sustainability" Program24
Environmental Levy for 2022/2326
Flood Mitigation and Drainage Works (2010)26
Business City Centre Special Rate Extension (2013/14 – 2022/23)26
Appendix D - Rate Category Maps27

Finance Snapshot



Revenue sources over the Delivery Program



2022/23 to 2025/26 Consolidated Income Statements

Description	2022/23 \$'000	2023/24 \$'000	2024/25 \$'000	2025/26 \$'000
Income				
Recurrent Revenue				
Rates & Annual Charges				
User Charges & Fees	108,699	111,629	116,415	120,509
Interest & Investment Revenue	44,779	45,920	47,012	48,135
Other Revenues	4,557	4,644	4,779	4,936
Grants & Contributions provided for Operating	16,787	16,980	17,535	18,023
Purposes	15,287	14,046	<u>14,301</u>	<u>15,039</u>
RECURRENT REVENUE	<u>\$190,109</u>	<u>\$193,219</u>	<u>\$200,042</u>	<u>\$206,642</u>
Recurrent Expenditure				
Employee Benefits & Oncosts	66,085	66,053	67,989	69,785
Borrowing Costs	7,236	6,359	5,328	5,209
Materials & Contracts	193,797	106,449	89,995	91,097
Depreciation & Amortisation	43,058	44,674	45,856	46,471
Other Expenses	10,359	10,733	10,929	9,538
Internal Expenses	0	0	0	0
Less: Capitalised Expenses	(138,446)	(50,551)	(33,561)	(31,588)
RECURRENT EXPENDITURE	<u>\$182,089</u>	<u>\$183,717</u>	<u>\$186,536</u>	<u>\$190,512</u>
NET OPERATING (DEFICIT)	\$8,020	\$9,502	\$13,506	\$16,130
		+-,	+,	<i></i>
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations				
	39,111	20,359	14,660	14,841
CAPITAL REVENUE	\$39,111	\$20,359	\$14,660	\$14,841
NET SURPLUS	\$47,131	\$29,861	\$28,166	\$30,971

2022/23 Fund Income Statement and Funding Sources

	General	Water	Sewer	Total
Description	Budget \$'000	Budget \$'000	Budget \$'000	Budget \$'000
Recurrent Revenue				
Rates & Annual Charges	73,550	4,749	30,400	108,699
User Charges & Fees	22,716	18,622	3,441	44,779
Interest & Investment Revenue	3,365	497	695	4,557
Other Revenues	16,631	89	67	16,787
Grants & Contributions provided for Operating Purposes	14,676	355	256	15,287
TOTAL RECURRENT REVENUE	\$130,938	\$24,312	\$34,859	\$190,109
Recurrent Expenditure				
Employee Benefits & Oncosts	55,690	3,928	6,467	66,085
Borrowing Costs	1,968	2,469	2,799	7,236
Materials & Contracts	157,845	16,858	19,094	193,797
Depreciation & Amortisation	29,182	5,917	7,959	43,058
Other Expenses	7,694	686	1,979	10,359
•				
Less: Capitalised Expenses	(109,494)	(14,387)	(14,565)	(138,446)
TOTAL RECURRENT EXPENDITURE	\$142,885	\$15,471	\$23,733	\$182,089
Interfund Transactions				
Income Tax Equivalents	(132)	37	95	0
Overheads Allocation	(6,494)	2,683	3,811	0
TOTAL INTERFUND TRANSACTIONS	(\$6,626)	\$2,720	\$3,906	\$0
NET OPERATING SURPLUS (DEFICIT)	(\$5,321)	\$6,121	\$7,220	\$8,020
Capital Revenue	22.204	0.700	2.047	20.444
Capital Grants, Subsidies, Contributions and Donations TOTAL CAPITAL REVENUE	32,304 \$32,304	3,760 \$3,760	3,047 \$3,047	39,111 \$39,111
NET SURPLUS (DEFICIT)	\$26,983	\$9,881	\$10,267	\$47,131
		,	,	,
FUNDING SOURCES				
Operating Funding	26.002	0.004	40.067	47 404
Net Surplus (Deficit) Transfer to Reserves	26,983 (15,408)	9,881 (6,543)	10,267 (8,912)	47,131 (30,863)
Transfer from Unexpended Loans	(15,408)	(0,543)	(0,912)	(30,803)
Transfer from Reserves	4,548	0	0	4,548
Total Operating Funding	\$16,123	\$3,338	\$1,355	\$20,816
Capital Funding				
Loan Advance	5,251	0	0	5,251
Depreciation	29,182	5,917	7,959	43,058
Total Capital Funding Total Funding	\$34,433 \$50,556	\$5,917 \$9,255	\$7,959 \$9,314	\$48,309 \$69,125
Allocations of Funding	430,330	40,£00	43,314	400, IZJ
Constructed and Purchased Assets	(109,494)	(14,387)	(14,565)	(138,446)
Loan Redemptions	(4,144)	(5,497)	(6,267)	(15,908)
Total Allocation of Funding	(\$113,638)	(\$19,884)	(\$20,832)	(\$154,354)
Budget Surplus	(\$63,082)	(\$10,629)	(\$11,518)	(\$85,229)

2022/23 Consolidated Statement of Cash Flows

Cash Flows from Operating Activities General Water Sewer Total Receipts: Rates & Annual Charges 22,761 4,479 30,400 108,699 User Charges & Frees 22,761 18,822 3,441 44,779 Interest & Investment Revenue Received 3,385 497 695 4,557 Other 3,385 497 695 4,557 Capital Grants and Contributions 23,304 3,700 3,047 30,417 Payments: 183,242 28,072 37,000 229,220 Borrowing Costs (16,680) (3,028) (6,467) (66,087) Other (102,702) (15,171) (15,378) (199,091) Capitalised Expenses 109,444 14,4387 14,865 138,448 Net Cash provided by (or used in) Operating Activities 36,000 7,800 12,300 66,100 Payments: Purchase of Investment Property 38,000 7,800 12,300 66,100 Purchase of Investment Property 38,000 7,800			2022/23			
Cash Flows from Operating Activities Number of the second se						
Cash Flows from Operating Activities Number of the second se		Concert	Watar	6	Tetal	
Receipts: 73,550 4,749 30,400 108,800 Bates & Annual Charges 73,550 4,749 30,401 108,800 User Charges & Fees 22,716 18,622 3,441 44,779 Interest & Investment Revenue Received 3,305 407 065 4,557 Other 23,204 3,700 3265 226 15,287 Capital Grants and Contributions 23,204 3,700 329,220 37,908 229,220 Payments: 163,242 28,072 37,908 229,220 37,908 229,220 Materials & Contracts (16,837 (16,809) (2,709) (7,238) Materials & Contracts (16,837 (14,655 (18,0,707) (16,378) (18,0,977) Other (7,044) (14,887 (14,655 138,440 (11,656) (138,440 Net Cash provided by (or used in) Operating Activities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 0 0 <td>Cash Flows from Operating Activities</td> <td>General</td> <td>water</td> <td>Sewer</td> <td>Total</td>	Cash Flows from Operating Activities	General	water	Sewer	Total	
Rates & Annual Charges 73,650 4,740 30,400 108,609 User Charges & Fees 22,716 18,622 3,441 44,779 Other 10,631 89 67 10,730 Capital Grants & Cohributions 14,676 355 256 15,287 Capital Grants & Cohributions 32,304 3,700 3,047 39,111 Payments: 183,242 28,072 37,906 229,220 Borrowing Costs (162,702) (15,717) (15,378) (198,902) Capital S & Contracts (196,702) (15,717) (15,378) (199,791) Capitalised Expenses (196,800) (3,441) (190,791) (13,578) (190,791) Net Cash provided by (or used in) Operating Activities (190,404) (14,387) (14,685) (190,81) Sale of Investment Securities 30,000 7,800 12,300 66,100 Sale of Investment Securities 30,000 7,800 12,300 66,100 Sale of Investment Securities 0 0 0						
User Orbarges & Fee ⁻ 22.716 18.822 3.441 4.779 Interest & Investment Revenue Received 3.385 407 605 4.557 Other 18.831 89 67 16.787 Grants & Cphributions 32.304 3.760 3.047 39.111 Payments: 183.242 28.072 37.606 229.220 Employee Benefits & On-Costs (55.900) (3.928) (6.467) (66.085) Borrowing Costs (19.686) (2.496) (2.796) (7.236) Materials & Contracts (19.686) (19.77) (18.372) (198.792) Other (18.2702) (15.717) (15.873) (198.792) Other (18.600) (8.413) (12.058) (138.046) Net Cash provided by (or used in) Operating Activities 44.682 19.659 25.648 90.189 Sale of Investment Property 0 0 0 0 0 Sale of Investment Property 0 0 0 0 0 0		73 550	4 740	30.400	108 600	
Interest & Învestment Revenue Received 3.385 407 7065 4.577 Grants & Cphtributions 18.831 89 67 16.831 Grants & Cphtributions 32.304 3.700 3.047 39,111 Payments: 183.242 22.072 37.900 22.92.20 Payments: 183.242 22.072 37.900 22.92.20 Materials & Contracts (1.62.702) (15.717) (15.378) (193.797) Other (7.694) (686) (1.979) (103.903) Capitalised Expenses (110.550) (2.413) (12.058) (130.031) Net Cash provided by (or used in) Operating Activities 38.000 7.800 12.300 56,100 Sale of Investment Securities 36.000 7.800 12.300 56,100 Sale of Investment Securities 36.000 7.800 12.300 56,100 Sale of Investment Securities 0 0 0 0 Purchase of Investment Securities 0 0 0 0 Purc						
Other 18.831 89 67 16.737 Grants & Chntributions 14.676 355 256 15.287 Capital Grants and Contributions 32.304 3.700 3.047 39.111 Payments: 183.242 28.072 37.906 22.9220 Employee Benefits & On-Costs (55.900) (3.928) (64.67) (66.085) Borrowing Costs (19.883) (24.689) (2.709) (7.238) Materials & Contracts (18.2702) (15.717) (16.378) (19.83.442) Capitalised Expenses 109.494 (4.882) 10.859 25.848 90.189 Cash Flows from Investing Activities (11.8500) (8.413) (12.056) (138.031) Sale of Investment Property 38.000 7.800 12.300 56.100 Sale of Investment Property 0 0 0 0 Purchase of Investment Securities (11.063) (3.714) (9.694) 1.529 Purchase of Investment Property 0 0 0 0						
Grants & Cphtributions 14,676 355 256 15,287 Capital Grants and Contributions 32,304 3,780 3,047 39,111 Payments: 92,304 3,780 3,047 39,111 Employee Benefits & On-Costs (55,680) (3,028) (6,467) (66,067) Borrowing Costs (19,88) (2,469) (2,799) (7,238) Materials & Contracts (19,2702) (15,117) (15,378) (193,028) Capitalised Expenses 109,494 14,387 14,665 138,446 Other (18,650) (8,413) (12,059) (138,038) (138,038) Cash Flows from Investing Activities 44,682 19,659 25,848 90,189 Cash Flows from Investing Activities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Payments: (11,083) (3,714) (9,604) 1,529 Purchase of Investment Property 0 0 0 0						
Capital Grants and Contributions 32,304 3,760 30,477 38,111 Payments: 163,242 28,072 37,006 229,220 Borrowing Costs (56,600) (3,928) (6,467) (68,085) Materials & Contracts (11,968) (2,769) (7,230) Other (12,072) (15,717) (15,378) (130,597) Other (12,600) (2,4413) (12,068) (139,031) Net Cash provided by (or used in) Operating Activities 44,682 19,659 25,848 90,189 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Sale of Investment Property 0 0 0 0 Purchase of Investment Property 0 0 0 0 Purchase of Investment Property 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Securities	Grants & Contributions		355	256		
Payments: Interface Interface Interface Employee Benefits & On-Costs (55,600) (3,928) (6,467) (66,085) Materials & Contracts (1,968) (2,409) (7,238) (193,777) Other (7,604) (688) (1,979) (103,777) Other (7,604) (688) (1,978) (138,031) Net Cash provided by (or used in) Operating Activities (118,600) (8,413) (12,058) (138,031) Net Cash provided by (or used in) Operating Activities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 0 Sale of Investment Property 0 0 0 0 0 Sale of Investment Property 0 0 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <		32,304	3,760	3.047	39,111	
Employee Benefits & On-Costs (55,800) (3,928) (6,467) (66,085) Borrowing Costs (1,968) (2,469) (2,799) (7,238) Materials & Contracts (10,968) (1,979) (10,379) (10,379) Cash Flows from Investing Activities (11,8560) (8,413) (12,055) (139,031) Net Cash provided by (or used in) Operating Activities 36,000 7,800 12,300 56,100 Sale of Investment Securities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Sale of Investment Property 0 0 0 0 Sale of Investment Property 0 0 0 0 0 Purchase of Investment Property 11,063) (3,714) (9,694) 1,529 Purchase of Investment Property 11,083) (3,714) (9,694) 1,529 Purchase of Investment Property 11,083) (3,714) (9,694) 1,529 Purchase of Investing Activities (120,557) (18,	•	163,242	28,072	37,906	229,220	
Borrowing Costs (1,968) (2,469) (7,238) Materials & Contracts (162,702) (15,717) (15,378) (193,797) Capitalised Expenses 109,494 14,387 14,565 138,446 Net Cash provided by (or used in) Operating Activities 44,682 19,859 25,848 60,189 Cash Flows from Investing Activities 36,000 7,800 12,300 56,100 Sale of Investment Securities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Sale of Investment Property 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 0 12,300 56,100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 12,300 56,100 0 14,848 14,848 14,848 14,848 <	Payments:					
Materials & Contracts (162,702) (15,717) (15,378) (103,787) Other (7,004) (086) (1,976) (10,369) Capitalised Expenses 109,444 14,387 14,565 138,446 Net Cash provided by (or used in) Operating Activities 44,682 19,859 25,848 90,189 Cash Flows from Investing Activities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Purchase of Investment Property 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Employee Benefits & On-Costs	(55,690)	(3,928)	(6,467)	(66,085)	
Other (7,894) (888) (1,979) (10,359) Capitalised Expenses 109,494 14,387 14,665 138,440 Net Cash provided by (or used in) Operating Activities 44,682 19,659 25,848 90,189 Cash Flows from Investing Activities 36,000 7,800 12,300 56,100 Sale of Investment Securities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 Sale of Investment Securities 0 0 0 Purchase of Investment Securities 0 109,404 14,387 14,665 138,440 Purchase of Investment Securities 0 14,4387 14,4650 138,440 0 14,543 14,543 14,543 14,543 14,543 14	Borrowing Costs	(1,968)	(2,469)	(2,799)	(7,236)	
Capitalised Expenses 109,404 14,387 14,686 139,446 Net Cash provided by (or used in) Operating Activities (118,560) (8,413) (12,058) (139,031) Cash Flows from Investing Activities Receipts: 36,000 7,800 12,300 56,100 Sale of Investment Securities 36,000 7,800 12,300 56,100 0 Sale of Investment Property 0 0 0 0 0 0 Payments: 38,000 7,800 12,300 56,100 14,387 (14,565) (138,446) (10,49,41) (14,387) (14,565) (138,446) 0 0 0 (10,257)	Materials & Contracts	(162,702)	(15,717)	(15,378)	(193,797)	
Met Cash provided by (or used in) Operating Activities (118,560) (8,413) (12,058) (139,031) Net Cash provided by (or used in) Operating Activities 44,682 19,659 25,848 90,189 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Sale of Infrastructure, Property, Plant & Equipment 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 0 Purchase of Investment Property 0	Other			(1,979)	(10,359)	
Net Cash provided by (or used in) Operating Activities 44,682 19,659 25,848 90,189 Cash Flows from Investing Activities Receipts: Sale of Investment Securities 38,000 7,800 12,300 56,100 38 0	Capitalised Expenses				138,446	
Cash Flows from Investing Activities Receipts: Sale of Investment Securities Sale of Investment Property Sale of Investment Property Sale of Investment Property, Plant & Equipment Purchase of Investment Securities Purchase of Investment Property Purchase of Real Estate Assets 0 (11,063) (3,714) (9,894) 0 (11,063) (11,063) (3,714) (11,063) (3,714) (109,494) (14,387) (14,565) (138,446) Purchase of Real Estate Assets (100,494) (14,164) (01,20,567) (11,013) (11,959) (80,817) (24,567) Cash Flow provided by (or					(139,031)	
Receipts: 38 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 0 Sale of Investment Property 0 <td>Net Cash provided by (or used in) Operating Activities</td> <td>44,682</td> <td>19,659</td> <td>25,848</td> <td>90,189</td>	Net Cash provided by (or used in) Operating Activities	44,682	19,659	25,848	90,189	
Sale of Investment Securities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 Sale of Infrastructure, Property, Plant & Equipment 0 0 0 Payments: 0 36,000 7,800 12,300 56,100 Purchase of Investment Property 0 36,000 7,800 12,300 56,100 Purchase of Investment Property 0 36,000 7,800 12,300 56,100 Purchase of Investment Property 0 36,000 7,800 12,300 56,100 Purchase of Investment Property 0 11,063 (3,714) (9,694) 1,529 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 0 0 11,063) (3,714) (9,694) 1,529 Purchase of Investment Property 0 0 11,02,557 (18,101) (24,259) (138,047) Receipts: Proceeds from Borrowings & Advances 5,251 0 0 <td>Cash Flows from Investing Activities</td> <td></td> <td></td> <td></td> <td></td>	Cash Flows from Investing Activities					
Sale of Investment Property 0 Sale of Real Estate Assets 0 0 Sale of Infrastructure, Property, Plant & Equipment 0 0 Purchase of Investment Securities 0 0 Purchase of Investment Property 0 0 Purchase of Investment Property 0 0 Purchase of Real Estate Assets 0 0 Net Cash provided by (or used in) Investing Activities 0 0 Receipts: 0 0 5,251 0 0 Payments: 5,251 0 0 5,251 0 0 Repayment of Borrowings & Advances (4,144) (5,497) (6,207) (15,908) (4,144) (5,497) (6,207) (15,908) (4,144) (5,497) (6,207) (10,057) Net Cash Flow provided by (or use	Receipts:					
Sale of Real Estate Assets 0 0 Sale of Infrastructure, Property, Plant & Equipment 0 0 0 Payments: 38,000 7,800 12,300 56,100 Purchase of Investment Securities (11,063) (3,714) (9,694) 1,529 Purchase of Investment Property 0 0 0 0 Purchase of Infrastructure, Property, Plant & Equipment (109,494) (14,387) (14,565) (138,448) Purchase of Real Estate Assets 0 0 (120,557) (18,101) (24,259) (136,917) Net Cash provided by (or used in) Investing Activities 0 0 0 5,251 0 0 5,251 Payments: Receipts: 5,251 0 0 5,251 0 5,251 0 0 5,251 Payments: Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,098) (4,144) (5,497) (6,267) (15,098) Net Cash Flow provided by (or used in) Financing Activities (38,768) 3,861	Sale of Investment Securities	36,000	7,800	12,300	56,100	
Sale of Infrastructure, Property, Plant & Equipment 0 Payments: 36,000 7,800 12,300 56,100 Purchase of Investment Securities (11,063) (3,714) (9,894) 1,529 Purchase of Investment Property 0 0 0 Purchase of Infrastructure, Property, Plant & Equipment (109,404) (14,387) (14,565) (138,446) Purchase of Real Estate Assets 0 (120,557) (18,101) (24,259) (138,017) Net Cash provided by (or used in) Investing Activities 0 (120,557) (18,101) (24,259) (138,017) Cash Flows from Financing Activities 5,251 0 0 5,251 Proceeds from Borrowings & Advances 5,251 0 0 5,251 Payments: (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities (38,768) 3,861 7,622 (27,285) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments	Sale of Investment Property				0	
Payments: 38,000 7,800 12,300 56,100 Purchase of Investment Securities (11,063) (3,714) (9,694) 1,529 Purchase of Infrastructure, Property 0 0 0 0 Purchase of Real Estate Assets 0 (120,557) (18,101) (24,259) (138,446) Net Cash provided by (or used in) Investing Activities 0 (120,557) (18,101) (24,259) (138,917) Cash Flows from Financing Activities 84,557) (10,301) (11,959) (80,817) Cash Flows from Borrowings & Advances 5,251 0 0 5,251 Payments: 10 0 5,251 0 5,251 Payments: 1,107 (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (15,908) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,884 261,621		0			0	
Payments: (11,083) (3,714) (9,694) 1,529 Purchase of Investment Property 0 Purchase of Infrastructure, Property, Plant & Equipment (109,494) (14,387) (14,565) (138,446) Purchase of Real Estate Assets 0 0 (120,557) (18,101) (24,259) (138,917) Net Cash provided by (or used in) Investing Activities (84,557) (10,301) (11,959) (80,817) Cash Flows from Financing Activities 5,251 0 0 5,251 0 0 5,251 Payments: Froceeds from Borrowings & Advances (4,144) (5,497) (6,267) (15,908) (4,144) (5,497) (6,267) (15,908) (10,657) (10,657) (10,657) (10,657) (10,657) (10,657) (10,657) (10,657) (15,908) (14,144) (5,497) (6,267) (15,908) (14,144) (5,497) (6,267) (15,908) (14,144) (5,497) (6,267) (10,657) (10,657) (38,708) 3,861 7,622 (27,285) (27,285) (38,708) 3,861 7,622 (27,285) (27,285) (28,708)	Sale of Infrastructure, Property, Plant & Equipment				0	
Purchase of Investment Securities (11,083) (3,714) (9,694) 1,529 Purchase of Investment Property Purchase of Infrastructure, Property, Plant & Equipment 0 0 Purchase of Real Estate Assets 0 0 0 0 Net Cash provided by (or used in) Investing Activities 0 0 0 0 Cash Flows from Financing Activities 0 0 5,251 0 0 5,251 Payments: Repayment of Borrowings & Advances 5,251 0 0 5,251 Payments: (4,144) (5,497) (6,287) (15,908) (4,144) (5,497) (6,287) (10,809) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,287) (15,908) (4,144) (5,497) (6,287) (15,908) 1,107 (5,497) (6,287) (10,867) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,287) (10,867) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,287) (10,867) Net Increase/(Decrease) in Cash & Cas		36,000	7,800	12,300	56,100	
Purchase of Investment Property0Purchase of Infrastructure, Property, Plant & Equipment0Purchase of Real Estate Assets0Net Cash provided by (or used in) Investing Activities0Cash Flows from Financing Activities0Receipts:0Proceeds from Borrowings & Advances5,251Payments:0Repayment of Borrowings & Advances0Net Cash Flow provided by (or used in) Financing ActivitiesNet Cash Flow provided by (or used in) Financing ActivitiesNet Cash Flow provided by (or used in) Financing ActivitiesNet Cash Flow provided by (or used in) Financing ActivitiesNet Cash Flow provided by (or used in) Financing ActivitiesNet Cash Flow provided by (or used in) Financing Activities1,107(5,497)(6,287)(10,677)(38,708)3,8017,622(27,285)188,95527,98244,684261,621	Payments:					
Purchase of Infrastructure, Property, Plant & Equipment (109,404) (14,387) (14,565) (138,448) Purchase of Real Estate Assets 0 Net Cash provided by (or used in) Investing Activities 0 Cash Flows from Financing Activities (109,404) (14,387) (14,565) (138,448) Net Cash provided by (or used in) Investing Activities 0 (120,557) (18,101) (24,259) (138,917) Cash Flows from Financing Activities (84,557) (10,301) (11,959) (80,817) Proceeds from Borrowings & Advances 5,251 0 0 5,251 Payments: 20 0 5,251 0 0 5,251 Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,487) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621		(11,063)	(3,714)	(9,694)		
Purchase of Real Estate Assets 0 Net Cash provided by (or used in) Investing Activities (120,557) (18,101) (24,259) (136,917) Cash Flows from Financing Activities (84,557) (10,301) (11,959) (80,817) Cash Flows from Borrowings & Advances 5,251 0 0 5,251 Proceeds from Borrowings & Advances (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621					-	
(120,557) (18,101) (24,259) (138,917) Net Cash provided by (or used in) Investing Activities (84,557) (10,301) (11,959) (80,817) Cash Flows from Financing Activities (84,557) (10,301) (11,959) (80,817) Cash Flows from Borrowings & Advances 5,251 0 0 5,251 Payments: 5,251 0 0 5,251 Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621		(109,494)	(14,387)	(14,565)		
Net Cash provided by (or used in) Investing Activities (84,557) (10,301) (11,959) (80,817) Cash Flows from Financing Activities Receipts: (84,557) (10,301) (11,959) (80,817) Proceeds from Borrowings & Advances 5,251 0 0 5,251 Payments: 5,251 0 0 5,251 Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621	Purchase of Real Estate Assets				_	
Cash Flows from Financing Activities Receipts: Proceeds from Borrowings & Advances Payments: Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,908) (4,144) (5,497) (6,267) (15,908) (4,144) (5,497) (6,267) (15,908) (4,144) (5,497) (6,267) (10,657) Net Cash Flow provided by (or used in) Financing Activities 1,107 Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621						
Receipts: Proceeds from Borrowings & Advances 5,251 0 0 5,251 Payments: 5,251 0 0 5,251 Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,287) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621	Net Cash provided by (or used in) Investing Activities	(84,557)	(10,301)	(11,959)	(80,817)	
Proceeds from Borrowings & Advances 5,251 0 0 5,251 Payments: 5,251 0 0 5,251 Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (10,857) Net Increase/(Decrease) in Cash & Cash Equivalents (38,788) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621	u					
5,251 0 0 5,251 Payments: Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621						
Payments: (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621	Proceeds from Borrowings & Advances		-	-		
Repayment of Borrowings & Advances (4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (15,908) Net Increase/(Decrease) in Cash & Cash Equivalents 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621		5,251	0	0	5,251	
(4,144) (5,497) (6,267) (15,908) Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,267) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621	-					
Net Cash Flow provided by (or used in) Financing Activities 1,107 (5,497) (6,287) (10,657) Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621	Repayment of Borrowings & Advances					
Net Increase/(Decrease) in Cash & Cash Equivalents (38,768) 3,861 7,622 (27,285) Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621	Not Court Flow and ideal to down a line Figure in a Arth 191					
Cash, Cash Equivalents & Investments - beginning of year 188,955 27,982 44,684 261,621			1 1 1	1 1 1		
					(27,285)	
Cash & Cash Equivalents - end of the year 150,187 31,843 52,306 234,336	Cash, Cash Equivalents & Investments - beginning of year	188,955	27,982	44,684	261,621	
	Cash & Cash Equivalents - end of the year	150,187	31,843	52,306	234,336	

2023/24 Fund Income Statement and Funding Sources

	General	Water	Sewer	Total
Description	Budget	Budget	Budget	Budget
	\$'000	\$'000	\$'000	\$'000
Recurrent Revenue				
Rates & Annual Charges	74,934	4,895	31,800	111,629
User Charges & Fees	23,365	19,000	3,555	45,920
Interest & Investment Revenue	3,429	506	709	4,644
Other Revenues	16,819	92	69	16,980
Grants & Contributions provided for Operating Purposes	13,437	352	257	14,046
TOTAL RECURRENT REVENUE	\$131,984	\$24,845	\$36,390	\$193,219
Recurrent Expenditure				
Employee Benefits & Oncosts	55,544	4.029	6,480	66.053
Borrowing Costs	1,938			6,359
Materials & Contracts	93,486			106,449
Depreciation & Amortisation	30,381		8,198	44,674
Other Expenses	8,052	700	1,981	10,733
Less: Capitalised Expenses	(43,686)	(2,840)	(4,025)	(50,551)
TOTAL RECURRENT EXPENDITURE	\$145,715	\$14,817	\$23,185	\$183,717
Interfund Transactions				
Income Tax Equivalents	(125)	38	96	9
Overheads Allocation	(8,461)	3,707	4,744	(10)
TOTAL INTERFUND TRANSACTIONS	(\$8,586)	\$3,745	\$4,840	(\$1)
NET OPERATING SURPLUS (DEFICIT)	(\$5,145)	\$6,283	\$8,365	\$9,503
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	13,863	3,358	3,138	20,359
TOTAL CAPITAL REVENUE	\$13,863	\$3,358	\$3,138	\$20,359
NET SURPLUS (DEFICIT)	\$8,718	\$9,641	\$11,503	\$29,862



		2023/24			
	General	Water	Sewer	Total	
Cash Flows from Operating Activities					
Receipts:					
Rates & Annual Charges	74,934	4,895	31,800	111,629	
User Charges & Fees Interest & Investment Revenue Received	23,365 3,429	19,000 506	3,555 709	45,920 4,644	
Other	16.819	92	69	16,980	
Grants & Contributions	13,437	352	257	14,046	
Capital Grants and Contributions	13,863	3.358	3,138	20.359	
	145,847	28.203	39.528	213.578	
Payments:					
Employee Benefits & On-Costs	(55,544)	(4,029)	(6,480)	(66,053)	
Borrowing Costs	(1,938)	(2,073)	(2,348)	(6,359)	
Materials & Contracts	(96,082)	(4,259)	(6,108)	(106,449)	
Other	(8,052)	(700)	(1,981)	(10,733)	
Capitalised Expenses	43,686	2,840	4,025	50,551	
	(117,930)	(8,221)	(12,892)	(139,043)	
Net Cash provided by (or used in) Operating Activities	27,917	19,982	26,636	74,535	
Cash Flows from Investing Activities					
Receipts:					
Sale of Investment Securities	36,000	7,800	12,300	56,100	
Sale of Investment Property				0	
Sale of Real Estate Assets				0	
Sale of Infrastructure, Property, Plant & Equipment	36.000	7,800	12,300	56,100	
Payments:	30,000	7,000	12,300	50,100	
Purchase of Investment Securities	(36,000)	(14,808)	(21,260)	(72.068)	
Purchase of Investment Property	(30,000)	(14,000)	(21,200)	(72,000)	
Purchase of Infrastructure, Property, Plant & Equipment	(43,686)	(2,840)	(4,025)	(50,551)	
Purchase of Real Estate Assets	(10,000)	(2,0,0)	(1,020)	0	
	(79,686)	(17,648)	(25,285)	(122,619)	
Net Cash provided by (or used in) Investing Activities	(43,686)	(9,848)	(12,985)	(66,519)	
Cash Flows from Financing Activities					
Receipts:			-		
Proceeds from Borrowings & Advances	0	0	0	0	
Parments:	U	U	U	U	
Payments:	(0.800)	(E.000)	(0.740)	(48.242)	
Repayment of Borrowings & Advances	(3,638) (3,638)	(5,888) (5,888)	(6,716) (6,716)	(16,242) (16,242)	
Net Cash Flow provided by (or used in) Financing Activities	(3,638)	(5,888)	(6,716)	(16,242)	
Net Increase/(Decrease) in Cash & Cash Equivalents	(19,407)	4,246	6,935	(8,226)	
Cash, Cash Equivalents & Investments - beginning of year	150,187	31.843	52,306	234,336	
Cash & Cash Equivalents - end of the year	130,780	36.089	59,241	234,330	
Cash o Cash Equivalents - end of the year	130,780	30,088	08,241	220,110	

2024/25 Fund Income Statement and Funding Sources

	General	Water	Sewer	Total
Description	Budget	Budget	Budget	Budget
	\$'000	\$'000	\$'000	\$'000
Recurrent Revenue				
Rates & Annual Charges	78,096	5,043	33,276	116,415
User Charges & Fees	23,737	19,595	3,680	47,012
Interest & Investment Revenue	3,539	517	723	4,779
Other Revenues	17,371	94	70	17,535
Grants & Contributions provided for Operating Purposes	13,694	349	258	14,301
TOTAL RECURRENT REVENUE	\$136,437	\$25,598	\$38,007	\$200,042
De surrent Europe d'étaire				
Recurrent Expenditure				
Employee Benefits & Oncosts	57,164			67,989
Borrowing Costs	1,814	1,649	1,865	5,328
Materials & Contracts	76,733	5,106	8,156	89,995
Depreciation & Amortisation	31,135	6,277	8,444	45,856
Other Expenses	8,257	704	1,968	10,929
Less: Capitalised Expenses	(26,191)	(3,210)	(4,160)	(33,561)
TOTAL RECURRENT EXPENDITURE	\$148,912	\$14,677	\$22,947	\$186,536
Interfund Transactions				
Income Tax Equivalents	(128)	39	98	9
Overheads Allocation	(8,469)	3,715	4,745	(9)
TOTAL INTERFUND TRANSACTIONS	(\$8,597)	\$3,754	\$4,843	\$0
NET OPERATING SURPLUS (DEFICIT)	(\$3,878)	\$7,167	\$10,217	\$13,506
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	7,970	3,458	3,232	14,660
TOTAL CAPITAL REVENUE	\$7,970	\$3,458	\$3,232	\$14,660
NET SURPLUS (DEFICIT)	\$4,092	\$10,625	\$13,449	\$28,166



Cash Flows from Operating Activities General Water Sewer Total Receipts: Reseipts: 78,008 5,043 33,276 116,415 User Charges & Fees 23,737 119,695 3,800 47,012 Other 3,539 65,174 70 17,526 Grants & Contributions 13,804 349 255 14,301 Capital Grants and Contributions 13,804 349 255 14,301 Capital Grants and Contributions 144,407 20,005 41,239 214,702 Borrowing Costs (57,164) (4,151) (6,874) (60,053) Borrowing Costs (79,400) (4,800) (6,015) (10,444) Net Cash provided by (or used in) Operating Activities 23,693 21,182 28,877 76,859 Cash Flows from Investing Activities 80,000 7,800 12,300 66,100 Sale of Investment Pooperty 38,000 7,800 12,300 66,100 Sale of Investment Pooperty 38,000 7,800 12,300			2024/2	5	
Cash Flows from Operating Activities Receipts: 78,096 5,043 33,276 116,415 User Charges & Fees 23,737 19,565 3,680 47,012 Interest & Investment Revenue Received 3,539 517 72.3 4,779 Other 17,371 94 70 17,339 94.8 17,323 4,779 Other 17,371 94 70 17,339 94.9 28 14,301 Capital Grants and Contributions 13,864 349 228 14,301 Capital Grants and Contributions 13,864 349 228 14,301 Capital Grants and Contributions 76,703 3,458 3,222 14,600 Payments: (157,164) (4,151) (6,074) (6,2657) (704) (1,266) (10,73) Capitalised Expenses 23,693 21,182 28,877 76,659 Cash Flows from Investing Activities 23,600 7,800 12,300 56,100 Sale of Investment Property 36,000 7,800 12,300					
Receipts: 78,008 5,043 33,276 116,415 User Charges & Fees 23,737 19,595 3,680 47,012 Interest & Investment Revenue Received 3,639 617 723 4,779 Other 13,804 349 228 14,301 Capital Grants and Contributions 7,870 3,468 3,232 14,400 Payments: 144,407 29,058 41,239 214,702 Employee Benefits & On-Costs (57,164) (1,144) (1,865) (8,055) Borrowing Costs (79,400) (4,480) (8,015) (10,6449) Other (2,914) (2,014) (1,244) (1,244) (1,244) Other (2,914) (2,014) (12,034) (10,055) (10,0449) Other (2,944) (7,874) (12,0244) (7,874) (12,032) (13,044) (10,93) Net Cash provided by (or used in) Operating Activities 23,963 21,182 28,977 75,659 Sale of Investment Property 0 <t< th=""><th></th><th>General</th><th>Water</th><th>Sewer</th><th>Total</th></t<>		General	Water	Sewer	Total
Rates & Annual Charges 78,066 5.043 33,276 116,415 User Charges & Fees 23,737 19,506 3,680 47,012 Other 17,371 94 70 17,339 Capital Grants & Contributions 13,804 349 228 14,301 Capital Grants and Contributions 7,670 3,458 3,222 14,800 Payments: 144,407 29,066 41,239 214,702 Employee Benefits & On-Costs (57,164) (4,151) (6,674) (68,063) Borrowing Costs (16,14) (1,146) (1,265) (0,359) Materials & Contracts (79,400) (4,560) (6,015) (100,449) Capitalised Expenses 28,191 3,210 4,160 50,651 Net Cash provided by (or used in) Operating Activities 23,963 21,182 28,877 75,859 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 0 Sale of Investment Securities 38,000 7,800 12,300					
User Charges & Fees ² 23,737 10,6965 3,860 47,012 Interest & Investment Revenue Received 3,539 617 723 4,779 Other 13,864 349 258 14,400 70 17,535 Grants & Contributions 7,970 3,468 3,232 14,400 70 17,535 Payments: Employee Benefits & On-Costs (67,164) (4,161) (6,674) (66,059) Materials & Contracts (79,400) (4,580) (60,155) (100,449) (10,749) Other 2,2,963 21,182 28,977 75,659 (12,044) (7,874) (12,2,00) 56,100 Cash Flows from Investing Activities 23,600 7,900 12,300 56,100 0 Sale of Investment Property 0 36,000 7,800 12,300 56,100 0 Sale of Investment Property 0 36,000 7,800 12,300 56,100 0 Purchase of Investment Property 0 0 0 0 0 <td>•</td> <td></td> <td></td> <td></td> <td></td>	•				
Interest & Investment Revenue Received 3.533 517 723 4,779 Other 17,371 94 70 17,533 Grants & Contributions 13,864 3.429 24,800 Capital Grants and Contributions 7,970 3,468 3.232 14,800 Payments: 144,407 29,068 41,239 214,702 Employee Benefits & On-Costs (67,164) (1,164) (1,685) (6,053) Borrowing Costs (7,740) (4,4580) (6,015) (106,449) Other (8,257) (704) (1,980,41) (108,440) Capitalised Expenses 28,161 3,210 4,160 50,851 Cash Flows from Investing Activities 23,963 21,182 28,877 75,859 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 0 Sale of Investment Property 0 0 0 0 0 0 0 0 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Other 17,371 94 70 17,335 Grants & Contributions 13,864 349 258 14,400 Capital Grants and Contributions 144,407 29,056 41,239 214,702 Payments: 144,407 29,056 41,239 214,702 Employee Benefits & On-Costs (57,164) (4,151) (6,874) (68,053) Borrowing Costs (79,400) (4,4560) (6,015) (100,440) Other (8,257) (704) (1,868) (10,733) Capitalised Expenses 20,191 32,10 4,160 50,551 Cash Flows from Investing Activities 23,963 21,182 28,877 75,650 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Property 38,000 7,800 12,300 56,100 Purchase of Investment Securities 0 0 0 0 0 Sale of Investment Property (36,000) (7,800) (12,300) (56,100) 0	•				
Grants & Contributions 13,694 349 258 14,301 Capital Grants and Contributions 7,970 3,488 3,232 14,400 Payments: 144,407 29,066 41,239 214,702 Employee Benefits & On-Costs (67,164) (1,814) (1,849) (1,865) (63,59) Materiais & Contracts (79,400) (4,850) (6,015) (10,449) Other (8,257) (704) (1,866) (10,733) Capitalised Expenses 28,191 3,210 4,160 50,551 Cash Flows from Investing Activities 23,963 21,822 28,877 76,859 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 0 Sale of Investment Property 38,000 7,800 12,300 56,100 0 Purchase of Investment Property 0 0 0 0 0 0 Purchase of Investment Property 0 0					
Capital Grants and Contributions 7,970 3,458 3,232 14,880 Payments: 144,407 29,056 41,239 214,702 Employee Benefits & On-Costs (67,164) (4,151) (6,674) (66,053) Borrowing Costs (1,814) (1,846) (1,860) (6,015) (108,440) Other Capitalised Expenses (20,191) 3,210 4,160 50,851 Cash Flows from Investing Activities 23,063 21,182 28,877 75,659 Cash Flows from Investing Activities 36,000 7,800 12,300 56,100 Sale of Investment Securities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 38,000 7,800 12,300 56,100 Purchase of Investment Securities (36,000) (7,800) (12,300) 56,100 Purchase of Investment Property 9 (26,191) (3,210) (4,160) (33,661) Purchase of Investment Securities (36,000) (7,800) (12,300) (56,100) <tr< td=""><td></td><td></td><td></td><td></td><td></td></tr<>					
Payments: 144,407 20,056 41,239 214,702 Employee Benefits & On-Costs G7,164) (4,151) (6,674) (66,063) Borrowing Costs (1,814) (1,846) (6,356) (0,356) Materials & Contracts (7,640) (4,160) (6,053) (0,064,40) Other (8,257) (704) (1,968) (10,733) Capitalised Expenses 23,963 21,182 28,877 75,659 Cash Flows from Investing Activities 38,000 7,800 12,300 68,100 Sale of Investment Property Sale of Investment Property 0 0 0 Sale of Investment Property 10 (3,000) 7,800 12,300 68,100 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 10 (3,210) (4,160) (33,561) Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Securities (36,000) (7,800)					
Payments: Control Contro Control <thcontrol< th=""> <t< td=""><td>Capital Grants and Contributions</td><td></td><td></td><td></td><td></td></t<></thcontrol<>	Capital Grants and Contributions				
Borrowing Costs (1,814) (1,844) (1,845) (6,355) Materials & Contracts (79,400) (4,580) (6,015) (108,449) Other (8,277) (704) (1,968) (10,733) Capitalised Expenses 28,191 3,210 4,100 50,651 Net Cash provided by (or used in) Operating Activities 23,963 21,182 28,877 75,659 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Securities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 38,000 7,800 12,300 56,100 Payments: 0 38,000 7,800 12,300 56,100 0 Purchase of Investment Property 0 38,000 7,800 12,300 56,100 0 Purchase of Investment Property 0 0 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 0 <td< td=""><td>Payments:</td><td>144,407</td><td>28,000</td><td>41,236</td><td>214,702</td></td<>	Payments:	144,407	28,000	41,236	214,702
Borrowing Costs (1,814) (1,844) (1,845) (6,355) Materials & Contracts (79,400) (4,580) (6,015) (108,449) Other (8,277) (704) (1,968) (10,733) Capitalised Expenses 28,191 3,210 4,100 50,651 Net Cash provided by (or used in) Operating Activities 23,963 21,182 28,877 75,659 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Securities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 38,000 7,800 12,300 56,100 Payments: 0 38,000 7,800 12,300 56,100 0 Purchase of Investment Property 0 38,000 7,800 12,300 56,100 0 Purchase of Investment Property 0 0 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 0 <td< td=""><td>Employee Benefits & On-Costs</td><td>(57,164)</td><td>(4,151)</td><td>(6.674)</td><td>(66.053)</td></td<>	Employee Benefits & On-Costs	(57,164)	(4,151)	(6.674)	(66.053)
Other Capitalised Expenses (8,257) (704) (1,988) (10,733) Net Cash provided by (or used in) Operating Activities 28,191 3,210 4,160 60,561 Cash Flows from Investing Activities 23,963 21,182 28,877 75,659 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Securities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Purchase of Investment Securities (36,000) (7,800) (12,300) 56,100 Purchase of Investment Property 0 38,000 7,800 12,300 56,100 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 138,000 (7,800) (12,300) (56,100 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 110,010 (18,460) (89,661) 0 Net Cash Flow from Financi					
Capitalised Expenses 28,191 3,210 4,180 50,551 Net Cash provided by (or used in) Operating Activities 23,963 21,182 28,877 75,659 Cash Flows from Investing Activities 38,000 7,800 12,300 56,100 Sale of Investment Securities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Payments: 0 38,000 7,800 12,300 56,100 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 0	Materials & Contracts	(79,400)	(4,580)	(6,015)	(106,449)
(120,444) (7,874) (12,382) (139,043) Net Cash provided by (or used in) Operating Activities 23,963 21,182 28,877 75,659 Cash Flows from Investing Activities 36,000 7,800 12,300 56,100 Sale of Investment Securities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Payments: 0 38,000 7,800 12,300 56,100 Purchase of Investment Securities 0 38,000 7,800 12,300 56,100 Purchase of Investment Property 0 38,000 7,800 12,300 56,100 Purchase of Investment Property 0 38,000 7,800 12,300 56,100 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 10 (32,101) (4,160) (33,561) Receipts: 0 0 0 0 0 0 Proceeds from Borrowings & Advances	Other	(8,257)	(704)	(1,968)	(10,733)
Net Cash provided by (or used in) Operating Activities 23,983 21,182 28,877 75,859 Cash Flows from Investing Activities Receipts: 38,000 7,800 12,300 56,100 Sale of Investment Securities 38,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Payments: 0 36,000 7,800 12,300 56,100 Purchase of Investment Securities 0 0 0 0 0 Purchase of Investment Property Purchase of Investment Property 0 0 0 0 Purchase of Investment Property Purchase of Real Estate Assets 0 0 0 0 Purchase of Investment Property Purchase of Real Estate Assets 0 0 0 0 0 Net Cash provided by (or used in) Investing Activities (26,191) (11,010) (16,460) (38,561) Cash Flows from Financing Activities 0 0 0 0 0 0 Repayment of Borrowings & Advances (3	Capitalised Expenses	26,191	3,210	4,160	50,551
Cash Flows from Investing Activities Receipts: Sale of Investment Property Sale of Investment Property Sale of Infrastructure, Property, Plant & Equipment38,0007,80012,30058,100Payments: Purchase of Investment Property Purchase of Infrastructure, Property, Plant & Equipment Purchase of Infrastructure, Property, Plant & Equipment Purchase of Infrastructure, Property, Plant & Equipment Purchase of Infrastructure, Property, Plant & Equipment 		(120,444)	(7,874)	(12,362)	(139,043)
Receipts: 38 38 900 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 0 Sale of Real Estate Assets 0 0 0 0 0 0 Payments: 0 38,000 7,800 12,300 56,100 0	Net Cash provided by (or used in) Operating Activities	23,963	21,182	28,877	75,659
Sale of Investment Securities 36,000 7,800 12,300 56,100 Sale of Investment Property 0 0 0 0 Sale of Investment Property 0 36,000 7,800 12,300 56,100 Payments: 0 36,000 7,800 12,300 56,100 Purchase of Investment Securities 0 36,000 7,800 12,300 56,100 Purchase of Investment Securities 0 36,000 7,800 12,300 56,100 Purchase of Investment Property 0 36,000 7,800 12,300 56,100 Purchase of Investment Property 0 0 0 0 0 Purchase of Investment Property 0 0 0 0 0 Purchase of Real Estate Assets 0 (62,191) (11,010) (16,480) (88,681) Net Cash provided by (or used in) Investing Activities 0 0 0 0 0 Proceeds from Borrowings & Advances 0 0 0 0 0 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Sale of Investment Property Sale of Real Estate Assets0Sale of Infrastructure, Property, Plant & Equipment36,0007,80012,30056,100Payments: Purchase of Investment Property Purchase of Intrastructure, Property, Plant & Equipment Purchase of Real Estate Assets(38,000)(7,800)(12,300)(56,100)Purchase of Investment Property Purchase of Real Estate Assets(38,000)(7,800)(12,300)(56,100)Net Cash provided by (or used in) Investing Activities Receipts: Proceeds from Borrowings & Advances(28,191)(3,210)(4,180)(33,561)Cash Flows from Financing Activities Repayment of Borrowings & Advances00000Payments: Repayment of Borrowings & Advances(3,120)(6,308)(7,196)(16,624)Net Cash Flow provided by (or used in) Financing Activities Repayment of Borrowings & Advances(3,120)(6,308)(7,196)(16,624)Net Cash Flow provided by (or used in) Financing Activities Repayment of Borrowings & Advances(3,120)(6,308)(7,196)(16,624)Net Cash Flow provided by (or used in) Financing Activities Ret Increase/(Decrease) in Cash & Cash Equivalents(3,120)(6,308)(7,196)(16,624)Cash, Cash Equivalents & Investments - beginning of year130,78036,08959,241228,110		36 000	7 800	12 300	56 100
Sale of Real Estate Assets 0 Sale of Infrastructure, Property, Plant & Equipment 0 Payments: 38,000 7,800 12,300 56,100 Purchase of Investment Securities (38,000) (7,800) (12,300) (56,100) Purchase of Investment Property 0 0 0 0 0 Purchase of Real Estate Assets 0 (82,191) (3,210) (4,160) (33,561) Net Cash provided by (or used in) Investing Activities 0 0 0 0 0 Cash Flows from Financing Activities 0 <t< td=""><td></td><td></td><td>.,</td><td>.2,000</td><td>-</td></t<>			.,	.2,000	-
Sale of Infrastructure, Property, Plant & Equipment 0 Payments: 36,000 7,800 12,300 56,100 Purchase of Investment Securities (36,000) (7,800) (12,300) (56,100) Purchase of Infrastructure, Property 0 0 0 0 Purchase of Real Estate Assets 0 (82,191) (11,010) (16,460) (89,681) Net Cash provided by (or used in) Investing Activities 0 0 0 0 0 Cash Flows from Financing Activities 0 0 0 0 0 0 Payments: Receipts: 0					ō
Payments: 38,000 7,800 12,300 56,100 Purchase of Investment Securities (36,000) (7,800) (12,300) (56,100) Purchase of Investment Property Purchase of Real Estate Assets 0 0 0 Net Cash provided by (or used in) Investing Activities (26,191) (11,010) (16,460) (89,061) Cash Flows from Financing Activities 0 0 0 0 0 Receipts: Proceeds from Borrowings & Advances 0 0 0 0 Payments: (3,120) (6,308) (7,196) (16,624) Net Cash Flow provided by (or used in) Financing Activities (3,120) (6,308) (7,196) (16,624) Net Cash Flow provided by (or used in) Financing Activities (3,120) (6,308) (7,196) (16,624) Net Increase/(Decrease) in Cash & Cash Equivalents (5,348) 11,664 17,521 23,837 Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110					0
Purchase of Investment Securities (36,000) (7,800) (12,300) (56,100) Purchase of Investment Property 0 0 0 Purchase of Real Estate Assets 0 (82,191) (3,210) (4,160) (33,561) Net Cash provided by (or used in) Investing Activities 0 0 0 0 0 Cash Flows from Financing Activities 0 0 0 0 0 0 Payments: Receipts: 0 0 0 0 0 0 Payments: Repayment of Borrowings & Advances (3,120) (6,308) (7,196) (16,624) Net Cash Flow provided by (or used in) Financing Activities (3,120) (6,308) (7,196) (16,624) Net Cash Flow provided by (or used in) Financing Activities (3,120) (6,308) (7,196) (16,624) Net Increase/(Decrease) in Cash & Cash Equivalents (5,348) 11,664 17,521 23,837 Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110		36,000	7,800	12,300	56,100
Purchase of Investment Property Purchase of Infrastructure, Property, Plant & Equipment Purchase of Real Estate Assets0Net Cash provided by (or used in) Investing Activities Receipts: Proceeds from Borrowings & Advances0(26,191)(11,010)(16,460)(89,681)Cash Flows from Financing Activities Receipts: Proceeds from Borrowings & Advances0000Payments: Repayment of Borrowings & Advances000000Net Cash Flow provided by (or used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents(3,120)(6,308)(7,196)(16,624)Net Cash Equivalents & Investments - beginning of year130,78036,08959,241226,110	Payments:				
Purchase of Infrastructure, Property, Plant & Equipment Purchase of Real Estate Assets Net Cash provided by (or used in) Investing Activities Cash Flows from Financing Activities Receipts: Proceeds from Borrowings & Advances 0 0	Purchase of Investment Securities	(36,000)	(7,800)	(12,300)	(56,100)
Purchase of Real Estate Assets 0 0 0 Net Cash provided by (or used in) Investing Activities (82,191) (11,010) (16,460) (89,661) Cash Flows from Financing Activities (26,191) (3,210) (4,160) (33,561) Cash Flows from Borrowings & Advances 0 0 0 0 0 Proceeds from Borrowings & Advances 0 0 0 0 0 Payments: Repayment of Borrowings & Advances (3,120) (6,308) (7,196) (16,624) Net Cash Flow provided by (or used in) Financing Activities (3,120) (6,308) (7,196) (16,624) Net Increase/(Decrease) in Cash & Cash Equivalents (5,348) 11,664 17,521 23,837 Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110					0
Net Cash provided by (or used in) Investing Activities(28,191)(3,210)(4,160)(33,561)Cash Flows from Financing ActivitiesReceipts:Proceeds from Borrowings & AdvancesPayments:Repayment of Borrowings & Advances(3,120)(6,308)(7,196)(16,624)(3,120)(6,308)(7,196)(16,624)(3,120)(6,308)(7,196)(16,624)(3,120)(6,308)(7,196)(16,624)(3,120)(6,308)(7,196)(16,624)(5,348)(11,664)(7,521)(23,837)Cash, Cash Equivalents & Investments - beginning of year					Ó
Cash Flows from Financing Activities Receipts: Proceeds from Borrowings & Advances Payments: Repayment of Borrowings & Advances (3,120) (6,308) (7,196) (16,624) (3,120) (6,308) (7,196) (16,624) Net Cash Flow provided by (or used in) Financing Activities (3,120) (6,308) (7,196) (16,624) Net Increase/(Decrease) in Cash & Cash Equivalents (5,348) 11,664 17,521 23,837 Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110		1	1	1	1
Beceipts: 0	Net Cash provided by (or used in) Investing Activities	(26,191)	(3,210)	(4,160)	(33,561)
D 0	-				
0 0		0	0	0	0
Repayment of Borrowings & Advances (3,120) (6,308) (7,196) (16,624) Net Cash Flow provided by (or used in) Financing Activities Net Increase/(Decrease) in Cash & Cash Equivalents (3,120) (6,308) (7,196) (16,624) (3,120) (6,308) (7,196) (16,624) (3,120) (6,308) (7,196) (16,624) Net Increase/(Decrease) in Cash & Cash Equivalents (5,348) 11,664 17,521 23,837 Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110	, , , , , , , , , , , , , , , , , , ,	0	0	0	0
(3,120) (6,308) (7,196) (16,624) Net Cash Flow provided by (or used in) Financing Activities (3,120) (6,308) (7,196) (16,624) Net Increase/(Decrease) in Cash & Cash Equivalents (5,348) 11,664 17,521 23,837 Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110					
Net Cash Flow provided by (or used in) Financing Activities (3,120) (6,308) (7,196) (16,624) Net Increase/(Decrease) in Cash & Cash Equivalents (5,348) 11,664 17,521 23,837 Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110	Repayment of Borrowings & Advances	· · · · · · · · · · · · · · · ·			
Net Increase/(Decrease) in Cash & Cash Equivalents (5,348) 11,664 17,521 23,837 Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110	Not Cook Flow provided by (or used in) Financian Activities		1-11	1 1 1	
Cash, Cash Equivalents & Investments - beginning of year 130,780 36,089 59,241 226,110			1-11	1 . 4	
Cash & Cash Equivalents - end of the year 125,432 47,753 76,762 249,947	Cash, Cash Equivalents & Investments - beginning of year				
	Cash & Cash Equivalents - end of the year	125,432	47,753	76,762	249,947

2025/26 Fund Income Statement and Funding Sources

Description	General Budget \$'000	Water Budget \$'000	Sewer Budget \$'000	Total Budget \$'000
Recurrent Revenue				
Rates & Annual Charges	80,518	5,194	34,797	120,509
User Charges & Fees	24,083	20,245	3,807	48,135
Interest & Investment Revenue	3,676	522	738	4,936
Other Revenues	17,886	96	41	18,023
Grants & Contributions provided for Operating Purposes	14,434	346	259	15,039
TOTAL RECURRENT REVENUE	\$140,597	\$26,403	\$39,642	\$206,642
Recurrent Expenditure				
Employee Benefits & Oncosts	58,636	4,275	6,874	69,785
Borrowing Costs	1.724	1,194	2,291	5,209
Materials & Contracts	78,275	2,756	10,066	91,097
Depreciation & Amortisation	31,308	6,466	8,697	46,471
Other Expenses	8,210	650	678	9,538
Less: Capitalised Expenses	(26,323)	(555)	(4,710)	(31,588)
TOTAL RECURRENT EXPENDITURE	\$151,830	\$14,786	\$23,896	\$190,512
Interfund Transactions				
Income Tax Equivalents	(130)	35	89	(6)
Overheads Allocation	(8,452)	3,722	4,736	6
TOTAL INTERFUND TRANSACTIONS	(\$8,582)	\$3,757	\$4,825	\$0
NET OPERATING SURPLUS (DEFICIT)	(\$2,651)	\$7,860	\$10,921	\$16,130
Capital Revenue				
Capital Grants, Subsidies, Contributions and Donations	8,016	3,528	3,297	14,841
TOTAL CAPITAL REVENUE	\$8,016	\$3,528	\$3,297	\$14,841
NET SURPLUS (DEFICIT)	\$5,365	\$11,388	\$14,218	\$30,971

2025-26 Consolidated Statement of Cash Flows

	2025/26			
	Contract		C	Tatal
Cash Flows from Operating Activities	General	Water	Sewer	Total
Receipts:				
Rates & Annual Charges	80.518	5,194	34,797	120,509
User Charges & Fees	24.083	20.245	3.807	48,135
Interest & Investment Revenue Received	3,676	522	738	4,936
Other	17,886	96	41	18,023
Grants & Contributions	14,434	346	259	15,039
Capital Grants and Contributions	8,016	3,528	3,297	14,841
	148,613	29,931	42,939	221,483
Payments:				
Employee Benefits & On-Costs	(58,636)	(4,275)	(6,874)	(66,053)
Borrowing Costs	(1,724)	(1,194)	(2,291)	(6,359)
Materials & Contracts	(81,643)	(2,173)	(7,281)	(106,449)
Other	(8,210)	(650)	(678)	(10,733)
Capitalised Expenses	26,323	555	4,710	50,551
Not Cook any ideal by (as used in) Operation Activities	(123,890)	(7,737)	(12,414) 30,525	(139,043)
Net Cash provided by (or used in) Operating Activities	24,723	22,194	30,525	82,440
Cash Flows from Investing Activities				
Receipts:				
Sale of Investment Securities	36.000	7,800	12,300	56,100
Sale of Investment Property	30,000	7,000	12,300	0,100
Sale of Real Estate Assets				ŏ
Sale of Infrastructure, Property, Plant & Equipment				ŏ
eare of ministrationer, respery, rear a equipment	36,000	7,800	12,300	56,100
Payments:				
Purchase of Investment Securities	(36,000)	(7,800)	(12,300)	(56,100)
Purchase of Investment Property	(/	(()	0
Purchase of Infrastructure, Property, Plant & Equipment	(26,323)	(555)	(4,710)	(33,561)
Purchase of Real Estate Assets				Ó
	(62,323)	(8,355)	(17,010)	(89,661)
Net Cash provided by (or used in) Investing Activities	(26,323)	(555)	(4,710)	(33,561)
Cash Flows from Financing Activities				
Receipts:				
Proceeds from Borrowings & Advances	0	0	0	0
roceeds non bonowings of Advances	0	0	0	0
Payments:	-	-	-	-
Repayment of Borrowings & Advances	(3,120)	(6,758)	(7,709)	(16.624)
	(3,120)	(6,758)	(7,709)	(16.624)
Net Cash Flow provided by (or used in) Financing Activities	(3,120)	(6,758)	(7,709)	(17,587)
Net Increase/(Decrease) in Cash & Cash Equivalents	(4,720)	14,881	18,106	28,267
Cash, Cash Equivalents & Investments - beginning of year	125,432	47,753	76,762	249,947
Cash & Cash Equivalents - end of the year	120,712	62.634	94,868	278,214
	120,112		21,000	

4 Year Restricted Equity (Reserves) Transfers by Reserve Type

BUDGETED INCOME TO BE RES	TRICTED - GENERA	L ACCOUNT		
Adopted	Adopted	Adopted	Adopted	Adopted
2021/22 Reserve	2022/23	2023/24	2024/25	2025/26
Airport Long Term Lease	42,040	51,547	48,661	62,085
0 CitySmart Solutions	13,493	13,613	13,911	14,188
93,388 CBD Masterplan Works	0	0	0	0
728,459 Coastal Works 1,219,231 Community Facilities	395,487 1,767,816	433,621 1,841,456	456,468 2,111,366	478,864 2,270,084
701,433 Non Domestic Waste	229.509	1,041,430	2,111,300	2,270,004
1.333.556 Domestic Waste	5,052,833	5,242,475	5,397,754	5.505.802
438,287 Employees Leave Entitlement	825,903	0	0	0
226,564 Environmental Lab	15,760	27,943	111,193	94,602
1,564,596 Environmental Levy	1,735,067	1,792,294	1,859,986	1,912,785
644,039 Holiday Parks	2,255,275	2,316,871	2,356,316	2,445,904
1,699,738 Infrastructure Renewal Fund	318,470	395,314	436,491	475,915
606,000 Interest on Reserves 108,124 Plant	450,000 1,732,954	459,000 2,382,956	468,200 3,010,675	477,550 2,604,718
2,684 Renewable Energy Fund	1,732,934	2,362,930	3,010,075	2,004,710
3,800,000 Section 7.11	3,592,000	3,663,840	3,737,150	3,811,880
SRV Reserve	1,662,075	161,132	516,825	312,870
120,000 Strategic Initiatives Fund	120,000	120,000	120,000	120,000
3,257,231 T2S Savings - General Fund	0	0	0	0
18,347 T2S Savings - Waste Fund	ō	ō	ō	ō
96,379 Unexpended Loan	8,341,233	3,110,586	655,744	670,587
16,658,056	28,549,915	22,012,647	21,300,740	21,257,834
BUDGETED EXPENDITURE FROM R	ESTRICTED - GENE	RAL ACCOU	νT	
1,115,756 Airport Long Term Lease	9,159,763	621,688	360,150	360,150
1,699,500 Community Facilities	1,569,050	2,674,600	1,534,100	1,397,600
0 CBD Masterplan Works	467,000	0	0	0
0 Domestic Waste	350,000	150,000	150,000	150,000
0 Non Domestic Waste 1,564,595 Environmental Levy	350,000 1,565,532	163,977 1,580,197	203,055 1,603,041	434,595 1,625,137
1,074,973 Holiday Parks	3,155,000	2,099,495	1,900,000	1,610,000
908,000 Infrastructure Renewal Fund	200,000	2,000,400	90,000	0
4,810,000 Plant	1,426,284	6,393,900	1,932,000	1,970,900
44,960 Pine Ck Way Handover Funds	50,100	51,100	52,100	53,200
100,000 Renewable Energy Fund	125,079	125,229	125,429	125,729
1,137,000 Revotes Reserve	1,014,265	0	0 979,964	0 1,122,558
1,768,401 SRV Revotes Reserve 2,054,300 Sapphire to Woolgooiga Handover funds	5,001,511 1,319,916	1,446,491	9/9,904	1,122,330
4,377,246 Section 7.11	3,858,218	8,405,921	2,916,705	3,523,283
995,000 Strategic Initiatives	1,375,500	0	0	0
399.545 T2S			-	u
	419,027	433,359	443,059	453,051
1,667,807 Unexpended Loan	419,027 48,083,094	3,157,781	443,059 1,064,039	453,051 421,241
1,667,807 Unexpended Loan 23,717,083	419,027 48,083,094 79,489,339	3,157,781 27,303,738	443,059	453,051
1,667,807 Unexpended Loan	419,027 48,083,094 79,489,339	3,157,781 27,303,738	443,059 1,064,039	453,051 421,241
1,667,807 Unexpended Loan 23,717,083	419,027 48,083,094 79,489,339	3,157,781 27,303,738	443,059 1,064,039	453,051 421,241
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193	443,059 1,064,039 13,353,642 58,740 7,076,490	453,051 421,241 13,247,444 54,940 7,512,218
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900
1,657,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900 0
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 FR ACCOUN	443,059 1,054,039 13,353,642 58,740 7,075,490 3,458,300 248,700 0 10,842,230	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900 0 14,067,558
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 TER ACCOUN 0	443,059 1,054,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900 0 14,067,558
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 0 10,365,853 FR ACCOUN 0 3,357,500 0	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900 0 14,067,558
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water 0	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 517,500 0 10,365,853 ER ACCOUN 0 3,357,500 0 0 0 0	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 0
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water 0 2,983,021	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 TER ACCOUN 3,357,500 0 3,357,500	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900 0 14,067,558
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water 0	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 TER ACCOUN 3,357,500 0 3,357,500	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 0
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water 0 2,983,021	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 TER ACCOUN 3,357,500 0 3,357,500	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 0
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,383,021 BUDGETED INCOME TO BE RES	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 FR ACCOUNT 0 3,357,500 3,357,500 ACCOUNT	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300 0 3,458,300 0 3,458,300	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900 0 14,067,558 0 3,527,500 0 3,527,500
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 0 2,983,021 BUDGETED INCOME TO BE RES 647,500 Interest on Reserves 1,433,034 Unexpended Loan - Sewer 2,585,000 Section 64 - Sewer	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER 150,000 0 3,046,800	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 517,500 0 10,365,853 ER ACCOUN 0 3,357,500 3,357,500 ACCOUNT 153,000 0 3,138,200	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,383,021 BUDGETED INCOME TO BE RES 647,500 Interest on Reserves 1,433,034 Unexpended Loan - Sewer 2,585,000 Section 64 - Sewer Future Works	419,027 48,083,094 79,489,339 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER 150,000 0 3,045,800 8,761,698	3,157,781 27,303,738 2,ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 FR ACCOUNT 0 3,357,500 0 3,357,500 153,000 0 3,138,000 9,694,314	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,232,200 11,308,769	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 3,527,500 0 3,527,500
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water 0 2,383,021 BUDGETED INCOME TO BE RES 647,500 Interest on Reserves 1,433,034 Unexpended Loan - Sewer 2,585,000 Section 64 - Sewer Future Works 474,882 T2S Savings - Sewer Fund	419,027 48,083,094 79,489,333 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER 150,000 0 3,046,800 8,761,698 0	3,157,781 27,303,738 27,500,738 27,660 6,433,193 3,357,500 517,500 0 10,365,853 CR ACCOUNT 0 3,357,500 0 3,138,200 0 0 1,138,200 0 0 1,138,200 0 0 1,138,200 0 1,138,200 0 1,138,200 0 1,138,200 0 1,138,200 0 1,138,200 0 1,138,200 0 1,138,200 0 1,138,200 0 1,138,200 1,138,200 1,138,200 1,138,200	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 0 3,232,200 11,308,769 0	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 1159,185 0 3,296,800 11,749,578 0
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water 0 2,983,021 BUDGETED INCOME TO BE RES 647,500 Interest on Reserves 1,433,034 Unexpended Loan - Sewer 2,585,000 Section 64 - Sewer Future Works 474,882 T2S Savings - Sewer Fund 5,140,416	419,027 48,083,094 79,489,333 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER 150,000 0 3,046,800 8,761,698 0 11,958,498	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 FR ACCOUNT 0 3,357,500 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 11,56,060 0 3,232,200 11,308,769 0 14,697,029	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 2,972,900 0 14,067,558 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 3,296,800 11,749,578
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,383,021 BUDGETED INCOME TO BE RES 647,500 Interest on Reserves 1,433,034 Unexpended Loan - Sewer 2,585,000 Section 64 - Sewer Future Works 474,882 T2S Savings - Sewer Fund	419,027 48,083,094 79,489,333 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER 150,000 0 3,046,800 8,761,698 0 11,958,498	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 FR ACCOUNT 0 3,357,500 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 11,56,060 0 3,232,200 11,308,769 0 14,697,029	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 1159,185 0 3,296,800 11,749,578 0
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water 0 2,383,021 BUDGETED INCOME TO BE RES 647,500 Interest on Reserves 1,433,034 Unexpended Loan - Sewer 2,585,000 Section 64 - Sewer Future Works 474,882 T2S Savings - Sewer Fund 5,140,416	419,027 48,083,094 79,489,333 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER 150,000 0 3,046,800 8,761,698 0 11,958,498	3,157,781 27,303,738 ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 FR ACCOUNT 0 3,357,500 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200 0 3,138,200	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 11,56,060 0 3,232,200 11,308,769 0 14,697,029	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 1159,185 0 3,296,800 11,749,578 0
1,667,807 Unexpended Loan 23,717,063 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 2,350,000 Section 64 - Water 0 2,983,021 BUDGETED INCOME TO BE RES 647,500 Interest on Reserves 1,433,034 Unexpended Loan - Sewer Future Works 474,882 T2S Savings - Sewer Fund 5,140,416 BUDGETED EXPENDITURE FROM 0 Unexpended Loan - Sewer Future Works	419,027 48,083,094 79,489,333 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER 150,000 0 3,046,800 8,761,698 0 11,958,498 RESTRICTED - SEW 3,000,000 8,517,959	3,157,781 27,303,738 2,ACCOUNT 57,660 6,433,193 3,357,500 517,500 0 10,365,853 ER ACCOUNT 0 3,357,500 0 0 3,357,500 0 0 3,357,500 0 0 3,138,200 0 12,385,514 0 0 0 12,385,514 0 0 12,385,514 0 0 0 12,385,514 0 0 0 12,385,514 0 0 0 12,385,514 0 0 0 12,385,514 0 0 0 0 0 0 0 0 0 0 0 0 0	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 7 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 156,060 0 3,232,200 11,308,769 0 14,697,023 7 0 927,800	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 11,749,578 0 15,205,563 0 1,413,200
1,667,807 Unexpended Loan 23,717,083 BUDGETED INCOME TO BE RES 415,550 Interest on Reserves Unexpended Loan - Water 2,695,000 Section 64 - Water Future Works 90,284 T2S Savings - Water Fund 3,200,834 BUDGETED EXPENDITURE FROM 633,021 Unexpended Loan - Water 0 2,383,021 BUDGETED INCOME TO BE RES 647,500 Interest on Reserves 1,433,034 Unexpended Loan - Sewer 2,585,000 Section 64 - Sewer Future Works 474,882 T2S Savings - Sewer Fund 5,140,416 BUDGETED EXPENDITURE FROM 0 Unexpended Loan - Sewer	419,027 48,083,094 79,489,333 STRICTED - WATER 56,600 6,486,257 3,759,760 0 10,302,617 RESTRICTED - WAT 3,857,525 3,759,760 6,770,000 14,387,285 STRICTED - SEWER 150,000 0 3,046,800 8,761,698 0 11,958,498 RESTRICTED - SEW 3,000,000	3,157,781 27,303,738 27,203,738 27,200,738 27,500 57,560 6,433,193 3,357,500 517,500 0 10,365,853 <i>ER ACCOUNT</i> 153,000 0 3,357,500 153,000 0 3,357,500 153,000 0 3,357,500 153,000 0 3,357,500 153,000 0 3,138,200 0 3,138,200 0 3,138,200 0 1,138,200 0 3,138,200 0 3,138,200 0 1,138,200 1,138,200 1,138,200 1,138,200 1,138,200 1,138,200 1,1	443,059 1,064,039 13,353,642 58,740 7,076,490 3,458,300 248,700 0 10,842,230 0 3,458,300 0 3,458,300 0 3,458,300 0 3,458,300 0 156,060 0 3,232,200 11,308,769 0 14,697,029 0 0	453,051 421,241 13,247,444 54,940 7,512,218 3,527,500 0 14,067,558 0 3,527,500 0 3,527,500 0 3,527,500 0 3,527,500 0 15,9185 0 3,296,800 117,49,578 0 15,205,563

Appendix A – 2023-23 Financial Estimates

General Fund

The following result is projected for Council's General Fund for 2022/23:

Year	Net Operating Before Capital (\$'000)		Net Operating After Capital (\$'000)	
2022/23	(5,321)	Deficit	26,98	Surplus
2023/24	(5,145)	Deficit	8,718	Surplus
2024/25	(3,878)	Deficit	4,092	Surplus
2025/26	(2,651)	Deficit	5,365	Surplus

Operational incomes and expenditures are tightly budgeted and have been subject to constant scrutiny in recent years.

There are significant capital works planned which are funded from rate variations, trading operations, grants, loans, S7:11 contributions, reserves, etc.

- 2022/23 Funding from Levies and Special Variations to General Income is detailed in Appendix B of this document.
- Annual Charges for 2022/23 are detailed in Council's Statement of Revenue Policy (page 5).

Proposed Loan Borrowings for 2022/23

- An interim loan of \$5,250,650 will be sought to help fund the Yarrila Place project in lieu of the delayed sale of 2 Castle St Coffs Harbour.
- Within Council's adopted 2021/22 Operational Plan it endorsed the loan borrowing of \$4.165M for Wiigulga Sports Complex construction and \$2.84M for the Solitary Islands Way / Centenary Drive Intersection Upgrade. These proposed loan borrowings are subject to a report being presented to Council 23/6/22. An endorsement of an external loan at this meeting may result in a drawdown being pushed into early 2022/23.



Both the Water and Sewer Funds have undertaken substantial programs of capital works in recent years. These works have been essential to maintain the integrity of the infrastructure and liveability of our city. These programs have been funded by a combination of loan funds, developer contributions, reserve funds and grants. Loan funds have been the major source, with \$221m borrowed.

Water and Sewer charges have been held to reasonable increases in recent years, despite the significant loan repayments that require to be serviced. The Delivery Program provides for operating surpluses in the Sewer and Water Funds. Details are set out below:

WATER

Year	Net Operating Before Capital (\$'000)		Net Operating After Capital (\$'000)	
2022/23	6,121	Surplus	9,881	Surplus
2023/24	6,283	Surplus	9,641	Surplus
2024/25	7,167	Surplus	10,625	Surplus
2025/26	7,860	Surplus	11,388	Surplus

SEWER

Year	Net Operating Before Capital (\$'000)		Net Operating After Capital (\$'000)	
2022/23	7,220	Surplus	10,267	Surplus
2023/24	8,365	Surplus	11,503	Surplus
2024/25	10,217	Surplus	13,449	Surplus
2025/26	10,921	Surplus	14,218	Surplus

These surpluses are primarily due to reducing loan repayments along with growth in assessments and increased developer contributions.

Appendix B - Statement of Council's Revenue Policy 2022/23

2022/23 Rating Structure

Variation to General Income – 0.7% 'Rate Pegging' Increase plus Additional Special Variation of 1.8%

The 2022/23 Operational Plan allows for the implementation of a 0.7% increase in 'General Income' (income from ordinary and special rates) with a population factor of 0%, as announced by the Independent Pricing and Regulatory Tribunal (IPART) in December 2021 under the Local Government 'Rate Pegging' legislation.

Council applied to IPART for an Additional Special Variation (ASV) of 1.8% to increase the general rate by 2.5% in total in line with Council's adopted Long Term Financial Plan.

Impact on Residential Ratepayers

With a 2.5% increase in 'General Income' for 2022/23, the 'average' residential property can expect a total rates and charges increase (including annual and usage charges not capped by the rate peg increase) of approximately \$99.23 per annum (or \$1.91 per week) which is a 2.5% increase from 2021-22.

The following table shows the impact on the total rates and charges payable in 2022/23 for the 'average' residential property.

The 'average' residential property has been based on a land valuation of \$244,600 and this valuation has been used in the determination of both the residential ordinary rates and the environmental levy.

Rates and Charges	2021/22	2021/22 2022/23		Increase		
	(\$)	(\$)	Amount (\$)	%		
Residential Ordinary Rate	1,261.38	1,293.46	32.08	2.5		
Environmental Levy	46.17	47.32	1.15	2.5		
Sewerage Access Charge	958.00	996.00	38.00	4.0		
Water Access Charge	152.00	155.00	3.00	2.0		
Water Usage (250 KL pa)	812.50	830.00	17.50	2.2		
Domestic Waste Service	695.00	702.50	7.50	1.1		
Stormwater Management	25.00	25.00	0.00	0.0		
Totals	3,950.05	4,049.28	99.23	2.5		
Increase per Week			1.91			

The following comments should be considered in conjunction with the above information:

1. The Rate Peg % does not apply to Sewer, Water, Waste or Stormwater charges.

2. Water charges include 250 KL of water usage for a year.

Impact on Non-Residential Ratepayers

The following table shows the impact on the 'Ordinary Rate' payable for the 'average' non-residential (Farmland and Business) property in 2022/23 with a 0.7% IPART Rate Peg increase in 'General Income' plus the Additional Special Variation increase of 1.8% for 2022/23.

- The Ordinary Rate for Farmland properties has been based on an average land valuation \$520,600.
- The Ordinary Rate for Business properties (outside of the Coffs Harbour CBD) has been based on an average land valuation of \$485,500.
- The Ordinary Rate for City Centre Business properties has been based on an average land valuation of \$653,400.

Ordinary Rate	2021/22	2022/23	Increas	e
	(\$)	(\$)	Amount (\$)	%
Farmland Ordinary Rate	2,211.89	2,267.77	55.88	2.5
Business Ordinary Rate	4,213.31	4,320.51	107.20	2.5
Business - City Centre Ordinary Rate	5,821.92	5,970.05	148.13	2.5

The following tables show the 'Ordinary and Environmental Rate' structure (with estimated yields) for 2022/23 with the IPART Rate Peg in place.

Council applies a 'base amount' and a rate in the dollar (ad valorem rate) to land valuations when determining 'Residential' and 'Farmland' ordinary rates. Council applies an ad valorem rate (with minimum) to land valuations when determining 'Business' and 'Business City Centre' ordinary rates.

Ordinary Rate Structure for 2022/23

Rating Category / Sub- Category	Number of Properties	Ad Valorem Rate (\$)	Base Amount (\$)	Minimum Amount (\$)	Properties on Minimum	Land Value	Land Value on Minimum	Estimated Yield (\$)
Residential	31,177.18	0.0035301	430.00	n/a	n/a	7,600,559,925	n/a	40,236,923.99
Farmland	412.00	0.0035301	430.00	n/a	n/a	206,169,300	n/a	904,958.25
Business	1,534.22	0.0088991	n/a	679.00	294	725,781,806	12,188,447	6,551,322.66
Business (Business City Centre)	324.60	0.0091369	n/a	679.00	11	213,058,952	483,864	1,949,746.32
Totals	33,448.00	n/a	n/a	n/a	305	8,745,569,983	12,472,955	49,642,951.22

Special Rate		Ad Valorem Rate (\$)	Base Amount (\$)	Minimum Amount (\$)	Properties on Minimum	Land Value	Land Value on Minimum	Estimated Yield (\$)
Environme ntal Levy	33,488	0.0000997	22.93	n/a	n/a	8,745,569,983	n/a	1,638,895.97

Annual Charges for 2022/23

A charge structure applies to annual Water, Sewer, Storm water, Trade Waste, Waste Management and On-Site Sewage Charges. These charges are not subject to rate pegging restrictions.

Water Access Charges

Charges for Water Services are in accordance with the Pricing Policy mandated by the NSW Government and were implemented by Council from 1 July 2006.

- Residential Water Access Charges for occupied land are based on the number of occupations at the property. Secondary dwellings, such as Granny Flats, will be charged separate to the main dwelling, irrespective of the number of services on the property.
- Non-residential Water Access Charges are based on the number and size of water services at the property.

Sewer Access Charges

Charges for Sewerage Services are also in accordance with the Pricing Policy mandated by the NSW Government.

The policy has a user-pays focus. NSW Government guidelines set a Sewer Discharge Factor (SDF) for Non-Residential properties; the SDF determines the percentage of water each property is estimated to dispose of into the sewerage system.

- Non-residential properties are charged a Sewer Access Charge relative to the number and size of water meters and the SDF determined for the property.
- Residential properties are charged a flat sewer access charge per occupation. Secondary dwellings, such as Granny Flats, will be charged separate to the main dwelling, irrespective of the number of services on the property.

Recycled Water Access and Licencing Charges

Charges for Recycled Water were introduced as a user pays model by Council resolution 2021/42 on 11 March 2021 to financially incentivise remedial action against the misuse or neglect of Recycled Water by the paying end user.

Trade Waste Annual Charges

Non-residential properties are charged a trade waste annual charge based on the number of trade waste generators present on the property.

Stormwater Management Service Charge

The NSW Government, recognising the backlog of necessary stormwater management works, made amendments to the Local Government Act 1993 to allow councils to raise a stormwater management service charge on occupied land in urban areas. These funds for 2022/23 will be used towards a program of stormwater works across urban areas.

Waste Management Charges

These charges apply to properties serviced by the kerbside collection service or, in the case of vacant land, if the property is able to be serviced.

Charges are calculated on the number of 3-bin services provided to each property multiplied by the charge per service.

- Non-Residential premises are charged a minimum of one garbage charge for each premise.
- Residential properties are charged a 3-bin service per occupation. Secondary dwellings, such as Granny Flats, will be charged separate to the main dwelling, irrespective of the number of services on the property.

Onsite Sewage Management Fees

Apply to properties where onsite sewage management systems are installed. The fee is calculated on the number of systems multiplied by the unit price. Unit prices vary depending on whether the system has been deemed high, medium or low risk.

The following table shows the proposed annual charge structure (with approximate yields) for 2022/23.

Annual Charge Structure for 2022/23

Annual Charges	Amount (\$)	Unit of Charge	Estimated Annual Yield (\$)	Comments
Water Access Charges				
Residential	155.00	Per occupation	4,390,037	
Vacant Land	155.00	Per assessment	84,475	
Non Residential	155.00	Per occupation	718,978	
Non Residential Water Backflow	67.00	For first device	16,564	
Non Residential Water Backflow	16.75	Per additional device	1,068	
Sewer Access Charges				
Residential	996.00	Per occupation	26,791,230	
Residential – Vacant	687.00	Per assessment	475,301	
Non Residential	975.00	SDF x MF x \$975.00	3,532,380	SDF = Sewer Discharge Factor, MF = Meter Factor (Min \$687.00)
Recycled Water	155.00	Per assessment	6,510	
Private Pump Stations Management Charge	150.00	Per station	9,900	
Stormwater Management Charges				
Residential Properties - Non Strata	25.00	Per assessment	450,175	
Residential Properties - Strata	12.50	Per assessment	80,050	
Business Properties - Non Strata	25.00	Per 350 sq. m (or part of)	197,765	Based on impervious land area
Business Properties - Strata Units	12.50	Per 350 sq. m (or part of)	8,708	Determined by unit entitlement (Min of \$5.00)
Trade Waste Annual Charges				
1 Generator	233.00	Number of Generators	92,495	
2 to 4 Generators	466.00	Number of Generators	21,543	
5 to 9 Generators	1,106.75	Number of Generators	5,534	
10 to 14 Generators	2,155.25	Number of Generators	4,311	
15 to 19 Generators	3,203.75	Number of Generators	3,204	
20 to 24 Generators	4,194.00	Number of Generators	4,194	
25 to 29 Generators	5,126.00	Number of Generators	5,126	
30 to 34 Generators	6,058.00	Number of Generators	0.00	
> 34 Generators	6,990.00	Number of Generators	0.00	
Dump Point	469.00	Per Dump Point	0.00	

Annual Charges	Amount (\$)	Unit of Charge	Estimated Annual Yield (\$)	Comments
Onsite Sewage Charges				
Onsite - Low Risk	36.90	Per system	128,006	
Onsite - Medium Risk	73.80	Per system	158,153	
Onsite - High Risk	221.40	Per system	39,852	
Sullage / Effluent Charges				
Effluent Collection Charge	579.00	Per service	3,474	
Sullage Collection Charge	996.00	Per service	50,796	
Waste Charges (Domestic)				
Domestic Waste	702.50	Per service or tenement	21,936,978	3 Bin Service
Domestic Waste – Vacant	180.00	Per assessment	121,860	
Subsidiary Waste – General	330.00	Per service	182,160	
Subsidiary Waste – Organics	210.00	Per service	33,600	
Subsidiary Waste – Recycling	118.00	Per service	24,308	
Subsidiary Waste - Recycling Upgrade	45.00	Per service	13,590	Upgrade to 360 litre service
Waste Charges (Non-Domestic)				
Non Domestic Waste	702.50	Per service or tenement	1,381,818	
Non Domestic Waste - Vacant	180.00	Per assessment	17,820	
Non Domestic Waste - Non Rateable	702.50	Per service	526,875	
Non Domestic Subsidiary General Charge	330.00	Per service	246,840	
Non Domestic Subsidiary Organics Charge	210.00	Per service	46,830	
Non Domestic Subsidiary Recycling Charge	118.00	Per service	64,192	
Non Domestic Subsidiary Recycling Upgrade Charge	45.00	Per service	2,295	Upgrade to 360 litre service

Usage Charges for 2022/23

A charge structure applies to water, sewer and trade waste usage charges. These charges are not subject to rate pegging restrictions.

Water Usage Charges

Residential Customers

The water usage charge for residential customers is based on a two-step tariff, using the consumption recorded on the water meter(s).

- Tariff Step 1: For water usage less than 1 Kilolitre (KL) per day
- Tariff Step 2: For water usage greater than 1 KL per day

Non-Residential Customers

The water usage charge for non-residential customers is based on a single tariff, using the consumption recorded on the water meter(s).

Sewer Usage Charges

Sewer Usage Charges are levied in accordance with the mandated NSW Government Pricing Policy. The policy has a user pays focus. Non-Residential properties have been inspected and, using NSW Government guidelines, the percentage of water each is estimated to dispose of into the sewerage system has been determined. This is known as the sewerage discharge factor (SDF). Using this SDF, a sewerage usage charge will be included with the 'Water Account' issued each quarter for all non-residential properties.

Recycle Water Usage Charges

The recycled water usage charge for eligible customers is based on a two-step tariff, using the consumption recorded on the water meter(s).

- Tariff Step 1: For recycled water usage up to their allocated supply volume
- Tariff Step 2: For recycled water usage in excess of the allocated supply volume

Trade Waste Usage Charges

Non-residential properties that discharge trade waste into Council's sewer incur usage charges based on the category and volume of waste discharged into the sewerage system.

Non-Residential properties have been inspected and, using NSW Government guidelines, each trade waste generator has been categorised into a charging category.

The estimated volume of trade waste disposed into the sewerage system has been determined and a Trade Waste Discharge Factor (TWDF) applied to relevant water services. The TWDF, in simple terms, is a percentage of the water usage (measured by the water meter) deemed to be discharged into the sewerage system as trade waste.

Using this TWDF, a trade waste usage charge will be included with the 'Water Account' issued each quarter for applicable non-residential properties.

It is important to note that different businesses and commercial activities attract different trade waste charges. These differences are based on the determination of the 'Classification' and 'Charge Category' of the trade waste generator and the level of compliance with Trade Waste regulations.

The following table shows the proposed usage charge structure (with approximate yields) for 2022/23:

Usage Charge	Amount (\$)	Unit of Charge	Estimated Annual Yield (\$)	Comments
Water Usage Charges				
Residential - Tier 1 Residential - Tier 2	3.32 4.98	per kilolitre	13,709,325	<i>Tier 1: 1KL per day per access charge Tier 2: Usage over Tier 1</i>
Non-Residential	3.32	per kilolitre	3,302,049	
Non-Rateable - Tier 1 Non-Rateable - Tier 2 (Residential in nature)	3.32 4.98	per kilolitre	78,467	Tier 1: 1KL per day per access charge Tier 2: Usage over Tier 1
Non-Rateable (Non-Residential in nature)	3.32	per kilolitre	1,391,612	
Fire Service	9.96	per kilolitre	45,816	Applied to usage not used for firefighting purposes
Raw Water - Tier 1 Raw Water - Tier 2	1.66 2.49	per kilolitre	24,402	<i>Tier 1: 1KL per day per access charge Tier 2: Usage over Tier 1</i>
Sewer Usage Charges				
Non-Residential	2.48	SDF x KLS x \$2.48	876,702	SDF = Sewer Discharge Factor, KLS = Water Usage
Non-Rateable	2.48	SDF x KLS x \$2.48	1,894,224	SDF = Sewer Discharge Factor, KLS = Water Usage
Recycled Water Usage Charges				
Up to allocated supply volume	0.00	per kilolitre	-	For non-rateable, non- commercial and sporting bodies who can demonstrate a not-for-profit operating model
Excess of allocated supply volume	2.00	per kilolitre	-	For all users, including non- rateable, non-commercial and sporting bodies
Trade Waste Usage (Category 1)				
Non-Compliant Charge	2.05	TWDF x KLS x \$2.05	12,690	TWDF = Trade Waste Discharge Factor, KLS = Water Usage
Trade Waste Usage (Category 2)				-
Compliant Charge	2.05	TWDF x KLS x \$2.05	347,358	TWDF = Trade Waste Discharge Factor, KLS = Water Usage
Non-Compliant Charge	18.69	TWDF x KLS x \$18.69	87,843	TWDF = Trade Waste Discharge Factor, KLS = Water Usage

Pensioner Rebates for 2022/23

Rebates are available to eligible pensioners who are solely or jointly liable for the payment of rates and charges.

These rebates are as follows:

- 50% of Ordinary Rate up to a \$250.00 maximum rebate
- 50% of Water Charges up to a maximum \$87.50 rebate
- 50% of Sewer Access Charge up to a maximum \$87.50 rebate
- 50% of Domestic Waste Charges up to a maximum \$87.50 rebate
- 50% of the Environmental Levy
- Council will write off about \$3.39m in pensioner rates and charges in 2022/23. Of this, Council voluntarily forgoes approximately \$650,000. Council is required to forgo the remaining \$2.74m under NSW Government legislation.
- The amount Council is reimbursed by the NSW Government is approximately \$1.505m, leaving an overall cost to Council of approximately \$1.237m.

Sewerage Access Charging – Granny Flat Exemption

Council has been providing an exemption to water and sewer access charges for a number of properties that have a secondary dwelling. These properties have not benefited from changes to contribution of works for developers enabled by the State Environment Planning Policy (Affordable Rental Housing) 2009. For the exemption to apply, the owner is required to live at the property, the 'Granny Flat' is to be occupied by an elderly or disabled relative or infrequently by a family member and pays minimal or no rent.

Council will continue to provide the exemption to the current ratepayers only until such time as the property is either sold or the "Granny Flat" is rented.

Appendix C – Allocation of Special Rate Variation and Levy Funds

2022/23 Funding from Levies and Special Variations to General Income

Over recent years, Council has secured NSW Government approval on a number of occasions for Special Rate Variations (SRVs) to generate funding for specified priority projects.

It is Council practice to identify SRV allocations each year in the Operational Plan and then account for SRV expenditure in the subsequent Annual Report.

2014/15 to 2016/17 "Financial Sustainability" Program

Council applied for a Special Rate Variation – to be phased in over three years - to help meet a \$6.2m shortfall in annual funding for asset maintenance and renewal to support the delivery of services desired by the community.

The Independent Pricing and Regulatory Tribunal (IPART) approved the SRV in two stages, the first year being 2014/15. The approval was subject to the following conditions:

- 1. That Council uses the additional income for the purposes of funding the program of maintenance, rehabilitation and renewal of infrastructure.
- 2. Council reports in its Annual Report for the period 2014/15 to 2023/24 on:
 - a) The program of expenditure that was actually funded by the special variation and the reasons for any significant differences from the program listed in Appendix A of IPART's Determination; and
 - b) The outcomes achieved as a result of the special variation.

In May 2015, IPART announced its approval of the remainder of the SRV package to be implemented in 2015/16 and 2016/17, with the following consent conditions:

- 1. The Council uses the additional income for the purposes of funding the proposed program of expenditure (Proposed Program) set out in Appendix A of "Coffs Harbour City Council's application for a special variation for 2015-16".
- 2. The Council reports in its Annual Report for each Year, from Year 2015-2016 to Year 2024-2025 (inclusive) on the following for that Year:
 - a. The program of expenditure that was actually funded;
 - b. Any significant differences between the Proposed Program and the program of expenditure that was actually funded and the reasons for those differences;
 - c. The outcomes achieved;
 - d. The Council's actual revenue, expenses and operating balance;
 - *e.* Any significant differences between the Council's actual revenue, expenses and operating balances and the revenues, expenses and operating balance forecasted in the Long Term Financial Plan and the reasons for those differences; and
 - f. Any corrective action taken, or to be taken, to address any differences reported.

Year	Approved SRV*
2014/15	7.90%
2015/16	8.14%
2016/17	7.75%

*Includes approved 'rate pegging' allowance

The SRV package generates additional ordinary rate funds to address Council's annual General Fund infrastructure maintenance and renewal gap. The table on the following page shows the proposed allocation of works for these additional funds in 2022/23 across particular asset categories and expenditure.

"Financial Sustainability" Program	
	2022/23 (\$)
Other Transport Asset Works	
Kerbing Works	561,905
Footpaths and Cycleway Works	105,840
Other Transport Assets	30,000
Road Pavement Renewals	4,127,940
Sub Total	4,825,685
Open Space Asset Works	
Englands Park Seawall	50,000
Lowanna Multi-use / Tennis Renewal	186,045
Minorie Drive Velodrome Resurfacing	30,000
Park and Recreational Asset works	200,000
Jetty Structure Refurbishment Detailed Design	80,000
Sub Total	546,045
Building Renewal Works	
Woolgoolga and Sawtell swimming pool replacement	8,000,160
Toormina Rd Community Hall	100,000
Woolgoolga Sports Field SPS Renewal	60,000
Lifeguard Towers Renewal	100,000
Building Renewals	280,100
York St Amenities	802,000
Sub Total	9,342,260
Additional Asset Maintenance Expenditure	
Road Maintenance	624,912
Building Maintenance	590,410
Asset Management	222,753
Sub Total	1,438,075
Total "Financial Sustainability" Allocations	16,152,065

Please Note: This is a preliminary program only based on preliminary surface investigation.

Changes may be required subject to geotechnical investigation and further asset deterioration. These figures include \$6,733,985 of grant funds and \$4,251,111 of unspent Special Rate funds from 2021/22.

Environmental Levy for 2022/23

The Environmental Levy (a Special Rate) is calculated with a 'base amount' to raise approximately 47% of the levy with the balance raised as an ad valorem rate applied to land values. The purpose of the Environmental Levy is to fund environmental works, and it is levied on all rateable land.

2022/23 (\$)

Total Revenue 1,506,179

The 2022/23 Environmental Levy Projects schedule is expected to be finalised by Council in June/July 2022.

Flood Mitigation and Drainage Works (2010)

The NSW Government approved a special variation of 7.0% for Coffs Harbour City Council, for a period of ten years commencing in 2010/11, to fund flood mitigation and drainage works. This SRV has now expired, however the Stormwater Management Service charge continues and will raise \$744,156 in 2022/23.

Business City Centre Special Rate Extension (2013/14 – 2022/23)

In June 2013, Coffs Harbour City Council secured Ministerial approval - via the Independent Pricing and Regulatory Tribunal (IPART) – to increase its general income for 2013/14 by 5.43% to allow for the continuation of the CBD special rate for a further ten-year period. This additional revenue funds the ten-year City Centre capital works program which has been developed through the City Centre Masterplan to improve city streetscapes and upgrade car parking and pedestrian and traffic flows.

The approval was subject to the following conditions:

- 1. The council uses the additional income for the purposes of funding the program of city centre capital works, including improving city streetscapes and upgrading car parking and pedestrian and traffic flows.
- 2. The council reports in its annual report for each rating year over the period from 2013/2014 to 2022/2023 on:
 - a. The program of expenditure that was actually funded by the special variation and the reasons for any significant differences from the program listed in Appendix A of IPART's Determination; and
 - b. The outcomes achieved as a result of the special variation.
- 3. The council reports to the Office of Local Government, Department of Premier and Cabinet, by 30 November each year on its compliance with these conditions for each rating year over the period from 2013/2014 to 2022/2023.

On 11 February 2021 Council adopted not to recoup the 2020/21 Business City Centre Ordinary revenue previously deferred under the COVID-19 "Local Business Support Plan". This resulted in a budgeted amount of \$806,092 in rates to be foregone.

2022/23 (\$)

954,652

Total Special Rate Variation Revenue



NOTICE UNDER SECTION 405(4) - Local Government Act 1993 for the Rating Period - 12 months: 1 July 2021 to 30 June 2022

Section 405 (4) "During the period of public exhibition, the council must have for inspection at its office (and at such other places as it may determine) a map that shows those parts of its area to which each category and sub-category of the ordinary rate and each special rate included in the draft operational plan applies."

ORDINARY RATE - RESIDENTIAL

The Ordinary Rate - Residential will apply to all rateable land within the Council's area (Map "A") categorised "RESIDENTIAL".

ORDINARY RATE - BUSINESS

The Ordinary Rate - Business will apply to all rateable land within the Council's area (Map "A") categorised "BUSINESS", EXCEPT land sub-categorised City Centre Business.

ORDINARY RATE – CITY CENTRE BUSINESS

The Ordinary Rate – City Centre Business will apply to all rateable land, within the City Centre Business Area (being land within the heavy line shown on Map "B") and categorised/sub-categorised "CITY CENTRE BUSINESS".

ORDINARY RATE - FARMLAND

The Ordinary Rate - Farmland will apply to all rateable land within the Council's area (Map "A") categorised "FARMLAND".

SPECIAL RATE – ENVIRONMENTAL LEVY

The Special Rate – Environmental Levy will apply to all rateable land within the Council's area (Map "A").



Council Harbour City LGA "A"





Coffs Harbour City Centre Business "B"