

Dorset Council	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Long Term Financial Plan (LTFP)	Year 0										
Year Ending 30 June:	Forecast	Year 1 Plan	Year 2 Plan	Year 3 Plan	Year 4 Plan	Year 5 Plan	Year 6 Plan	Year 7 Plan	Year 8 Plan	Year 9 Plan	Year 10 Plan
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Underlying Surplus / Deficit	(632)	(2,125)	(936)	(362)	117	1,048	1,416	1,733	2,068	2,419	2,791
ADD: Depreciation	6,215	6,400	6,585	6,782	6,985	7,194	7,409	7,631	7,859	8,094	8,336
Proceeds from sale of plant, equip.t, M/V	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of land and buildings	-	-	-	-	-	-	-	-	-	-	-
Repayment of Loan - May Shaw	-	-	-	-	-	-	-	-	-	-	-
Operational Cash Generated	5,583	4,275	5,649	6,421	7,102	8,242	8,826	9,364	9,927	10,514	11,127
Non-Operating Cash Flows											
Board of Inquiry Costs	-	-	(178)	-	-	-	-	-	-	-	-
Accounts Payable / Accounts Receivable Timing	-	-	-	-	-	-	-	-	-	-	-
Land sales	-	-	-	-	-	-	-	-	-	-	-
May Shaw Loan Receivable \$500k Principle + Interest		500									
LGLP Loan Repayments Principle	(322)	(328)	(334)	(340)	(347)	(38)	-	-	-	-	-
Scottsdale Irrigation Scheme Entitlements	93	93	93	-	-	-	-	-	-	-	-
Total Non-Operating Cash Outgoings	(229)	265	(419)	(340)	(347)	(38)	-	-	-	-	-
Capital Expenditure on Infrastructure											
<u>Renewals / Replacements</u>											
- Roads & Footpaths	(4,060)	(4,479)	(3,212)	(3,308)	(3,407)	(3,509)	(3,615)	(3,723)	(3,835)	(3,950)	(4,068)
- Bridges	(611)	(132)	(129)	(286)	(67)	(95)	(521)	(466)	(393)	(309)	(318)
- Stormwater	-	(42)	(35)	(36)	(37)	(38)	(39)	(41)	(42)	(43)	(44)
- Buildings	(169)	(1,079)	(630)	(460)	(474)	(488)	(503)	(518)	(533)	(549)	(566)
- Other (land, plant, equipment, IT, furniture/fitting, BD, SAC, BSCP)	(1,234)	(2,578)	(2,102)	(1,532)	(1,300)	(1,214)	(1,494)	(2,128)	(1,441)	(1,320)	(2,353)
Total Capital Spend on Renewal of Assets	(6,074)	(8,310)	(6,108)	(5,622)	(5,286)	(5,345)	(6,172)	(6,875)	(6,244)	(6,171)	(7,349)
<u>New / Upgrade</u>											
- Roads & Footpaths	(454)	(189)	(107)	(110)	(114)	(117)	(121)	(124)	(128)	(132)	(136)
- Bridges	(169)	(1,707)	(162)	(358)	(84)	(119)	(653)	(584)	(492)	(378)	(389)
- Stormwater	(242)	(297)	(198)	(204)	(210)	(216)	(223)	(229)	(236)	(243)	(251)
- Buildings	(252)	(483)	(42)	-	-	-	-	-	-	-	-
- Other (land, equipment, IT, furniture/fittings)	(434)	(1,327)	(52)	(27)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total Capital Spend on New / Upgraded Assets	(1,551)	(4,003)	(561)	(698)	(435)	(481)	(1,025)	(967)	(887)	(784)	(808)
Labour overheads (ex direct allocation)	(1,388)	(1,714)	(1,783)	(1,836)	(1,891)	(1,948)	(2,006)	(2,066)	(2,128)	(2,192)	(2,258)
Total Capital Spend on Infrastructure Assets	(9,013)	(14,027)	(8,451)	(8,156)	(7,612)	(7,773)	(9,203)	(9,909)	(9,260)	(9,148)	(10,415)
Capital Grants specifically for new or upgraded assets	3,178	3,899	1,790	1,790	1,790	1,790	1,790	1,790	1,790	2,100	2,100
Total Council Spend on Infrastructure Assets	(5,835)	(10,128)	(6,661)	(6,366)	(5,822)	(5,983)	(7,413)	(8,119)	(7,470)	(7,048)	(8,315)
Cash, Cash Equivalents & TDs - Opening Balance	8,585	8,104	2,516	1,085	800	1,733	3,954	5,366	6,611	9,068	12,534
Operational Cash Generated	5,583	4,275	5,649	6,421	7,102	8,242	8,826	9,364	9,927	10,514	11,127
Non-operating cashflows	(229)	265	(419)	(340)	(347)	(38)	-	-	-	-	-
Capital Expenditure Cash Movement	(5,835)	(10,128)	(6,661)	(6,366)	(5,822)	(5,983)	(7,413)	(8,119)	(7,470)	(7,048)	(8,315)
Cash, Cash Equivalents & TDs - Closing balance	8,104	2,516	1,085	800	1,733	3,954	5,366	6,611	9,068	12,534	15,347
Present Value of Cash, Cash Equivalents & TDs - Closing balance	8,104	2,443	1,023	732	1,540	3,411	4,494	5,376	7,159	9,606	11,762
Council Loans Balance	1,387	1,059	725	385	38	-	-	-	-	-	-
May Shaw Back to Back Loans Balance	1,312	1,203	954	699	438	280	229	176	120	62	-

Dorset Council Management Indicators as at 30 June:		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
All numbers other than %'s are in \$'000s		Year 0 Forecast	Year 1 Plan	Year 2 Plan	Year 3 Plan	Year 4 Plan	Year 5 Plan	Year 6 Plan	Year 7 Plan	Year 8 Plan	Year 9 Plan	Year 10 Plan
Financial Aims & Targets per Local Government (Management) Order (S.R.2014, No.36)												
Net financial liabilities	Zero	3,143	(2,321)	(3,155)	(2,831)	(1,383)	937	2,416	3,731	6,262	9,807	12,639
Net financial liabilities ratio	Between (50%) to 0	16.7%	-11.4%	-15.3%	-13.0%	-6.0%	3.9%	9.7%	14.4%	23.3%	35.1%	43.6%
Statutory underlying surplus / (deficit)	> 0	(632)	(2,125)	(936)	(362)	117	1,048	1,416	1,733	2,068	2,419	2,791
Statutory underlying surplus / (deficit) ratio	> 0	-3.4%	-10.4%	-4.5%	-1.7%	0.5%	4.3%	5.7%	6.7%	7.7%	8.7%	9.6%
Asset renewal funding ratio	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	200%
Asset sustainability ratio	100%	111%	146%	109%	99%	92%	91%	100%	106%	96%	92%	104%
Asset consumption ratio	At least 60%	82%	81%	80%	78%	77%	76%	74%	73%	72%	70%	69%
Financial Aims & Targets - Dorset Council Specific												
Operational cash flow coverage of capital spend	> 0	(252)	(5,853)	(1,012)	55	1,280	2,258	1,413	1,245	2,457	3,466	2,812
Working capital ratio (current ratio)	150% or greater	341%	168%	123%	114%	157%	237%	285%	327%	411%	529%	635%
Cash holdings - year end	Year end > \$3m	8,104	2,516	1,085	800	1,733	3,954	5,366	6,611	9,068	12,534	15,347
Net of borrowings cash position - year 10 of LTFP	> \$3m	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15,347

Target met
Target almost met / within acceptable levels
Target not met / unacceptable levels

* The asset sustainability ratio calculates the extent to which Council is maintaining operating capacity through renewal of our existing asset base and is calculated by measuring capital expenditure on asset renewals, relative to depreciation expense. Although the target is unmet throughout the life of the plan, Council are comfortable with this result as the operating cash generated is covering all known capital expenditure for asset renewals across the 10-year plan. Council is also a long life asset manager, with asset with useful lives of up to 200 years, and as such it important to look further than 10 years when determining actual results.