SHIRE BOYUP BROOK LONG TERM FINANCIAL PLAN 2017-2027

ATTACHMENT 8.2.8 COUNCIL AGENDA 21 JUNE 2018

### Purpose of the Plan

The Shire of Boyup Brook's Long Term Financial Plan (LTFP) is an important component of Council's strategic planning process, as the Plan:

- ⇒ aligns with Council's Strategic Community Plan;
- is an informing document for the Corporate Business Plan; and
- will form the basis for the preparation of Council's Annual Budgets.

The Strategic Community Plan details the community's long term aspirations, however they can only be achieved if sufficient resources like: money; people; and assets are allocated. The Long Term Financial Plan (LTFP) costs the community's aspirations against the financial realities.

As this LTFP covers a 10 year planning period (2017-18 to 2026-27), naturally it would not be set in concrete. Rather, the Plan allows for the modelling of various outcomes based on a range of assumptions, and assesses the Council's revenue capacity against community demands and proposed service levels. The Plan will also -

- ⇒ Demonstrate greater accountability and transparency to the community;
- ⇒ Link to various plans, such as the Strategic Community Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Annual Budget.
- Assess the financial sustainability of the Shire; and
- $\, \Rightarrow \,$  Identify potential financial issues and their long term impact.

### **Key Statistics**

The following table provides a snapshot of the Shire of Boyup Brook at 2017-18:

Distance from Perth (km)	270
Area (sq km)	2,838
Population (est)	1,715
Number of Electors	1,177
Number of Dwellings	811
Total Rates Levied 2017-18	\$2,658,515
-Total Operating Revenue	\$4,953,465
Number of Employees	30

### Our Place

The Shire covers an area of 2,838 km<sup>2</sup> and the town of Boyup Brook is an agricultural service centre with its associated complement of secondary industries (manufacturing), and tertiary or service industries (consumers and government). Also within its boundaries are several small localities such as Wilga, Mayanup, Dinninup, Chowerup, Tonebridge and Kulikup.

### **Our Community**

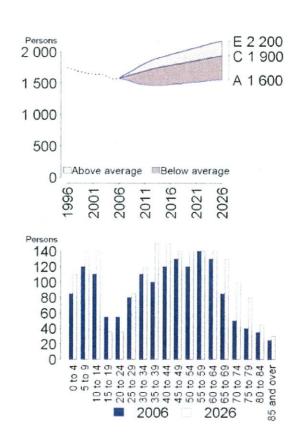
There are an estimated 1,715 people who call the Shire of Boyup Brook home, with many of them living within the town of Boyup Brook itself. They are well supplied by excellent facilities including schools, sporting clubs, swimming pool, health and other community services.

Western Australia Tomorrow Population Report No. 7<sup>1</sup> estimates the population growth as follows:

<sup>&</sup>lt;sup>1</sup> Western Australia Tomorrow Population Report No. 7, WA Planning Commission, August 2011

# Boyup Brook (S)

	Band A	Band C	Band E
2006	1 600	1 600	1 600
2007	1 600	1 600	1 600
2008	1 500	1 600	1 700
2009	1 500	1 600	1 700
2010	1 500	1 700	1 800
2011	1 500	1 700	1 800
2012	1 500	1 700	1 900
2013	1 500	1 700	1 900
2014	1 500	1 800	1 900
2015	1 500	1 800	1 900
2016	1 500	1 800	2 000
2017	1 500	1 800	2 000
2018	1 500	1 800	2 000
2019	1 500	1 800	2 000
2020	1 500	1 800	2 000
2021	1 500	1 900	2 100
2022	1 500	1 900	2 100
2023	1 500	1 900	2 100
2024	1 500	1 900	2 100
2025	1 500	1 900	2 200
2026	1 600	1 900	2 200



Utilising Band C forecasts, the population is estimated to increase by some 200 persons over the next 10 years, an increase of 11.66% for the period, or an average annual increase of 1.15%. Over the same period the number of persons over the age of 65 are forecast to substantially increase.

# Our Economy

The economy is based on primary industry, with a clear emphasis on broad scale agriculture. There is a current trend towards more intensive agriculture pursuits including viticulture, vegetable production, olive production and silviculture (tree farming). Other supporting industries established within the Boyup Brook townsite are CBH grain storage facilities, machinery dealers, agricultural supplies, stock agents, livestock transport companies, real estate agents, stock sale yards, funeral services and general retail. The Shire is also home to an annual Country Music Festival.

### **Our Services**

The Shire of Boyup Brook provides an extensive range of services to the community which fall into the following programs prescribed under the Local Government (Financial Management) Regulations 1996. Estimates of expenditure and income have been calculated for each of these programs in this LTFP:

**Governance** – relates to the support of members of Council (councillors) and administration and operation of services and facilities to support the Council's function.

**General Purpose Funding** – expenses and income associated with levying and collecting rates, general purpose grants and interest from investments.

Law, Order and Public Safety – covers expenses and income principally associated with Shire Rangers. This includes administration and implementation of various local laws, animal control (licensing and enforcement), fire prevention and emergency services.

Health – operation of child health clinics and immunisation services in Bayview, monitoring of food quality and licensing of food premises and pest control measures (mosquito control).

Education and Welfare - operation of day care centres and pre-schools in Bayview and the senior citizens' centre and meals on wheels services. Community Amenities – principally covers operations of waste services (rubbish collection, disposal and recycling), town planning and development and urban stormwater drainage functions.

**Recreation and Culture** – maintenance of halls, the Bayview Indoor Sports and Aquatic Centre, various sports grounds, ovals, parks and reserves throughout the district. The operation of the three libraries and the cultural centre are also included.

*Transport* – maintenance of streets, roads, bridges, parking areas and footpaths including street cleaning and lighting of streets. Costs associated with operation of the works depot are also included.

*Economic Services* – building control services (licences), support for the local tourist centre, area promotion and economic development initiatives under taken by the Shire.

Other Property and Services – private works undertaken by the Shire and operating and maintenance costs of the Shire's plant and equipment used in maintenance and construction works.

# Service Delivery

The tables below detail the current (2017-18) services provided by the Shire. Each service has been classified utilising the following legend:

	SERVICE FREQUENCY (SF)		SERVICE DELIVERY (SD)		CHARGING ARRANGEMENTS (CA)
A	Ad-hoc	FO	Fully Outsourced	U	Fee for Service – Fully recouped
D	Daily	РО	Partially Outsourced	UP	Fee for Service – Partially recouped
w	Weekly	LG	Local Government	S	Subsidised Service – government funded
FN	Fortnightly	V	Volunteers	F	Free at point of use - funded from general revenue
M	Monthly			N/A	Not Applicable
Q	Quarterly				
S	Seasonal				
В	Biannual				
Υ	Yearly				

SERVICE	DESCRIPTION  (The description heading is general in nature and does not	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
SERVICE	represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Members of Council	Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected/committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (secretarial, receptionists etc.), printing, telephones, delivery expenses.	D	LG	N/A	264,265 (500)	215,430	47,185	1,650	(500)	0
	Also includes the allocation of administration expenses for the Chief Executive Officer and staff in preparation, admin and attendance at meetings and assisting elected members and other committees of Council.				263,765					
Other Governance	Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments (receptions), naturalisation (citizenship) ceremonies, polls, public relations (newsletters, sister city relationships etc.), Freedom of Information requests and preparation for State visits.  Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets,	D	LG/PO	UP	70,775 (0)	0	70,775	0	(0)	0
	annual financial reports, audit fees and the annual report.  The allocation of expenses made to this program, such as meetings, public relations or staff should not include those identified with specific programs or business units.				70,775					

SERVICE	(The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Rates	Rates levied under Division 6 of Part 6 of the Local Government Act 1995. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, servicing notices, postage, stationery, advertising, doubtful debt expense, debt collection, printing, indirect administration costs etc. Specified area rates, service charges, sewerage rates and water rates are to be allocated to the service program for which the charge is being levied.	D	LG/PO	U	93,983 (2,716,185) (2,598,450)	29,245	88,490	0	(2,716,18 5)	0
Other General Purpose Funding	Untied Grants from the Western Australian Grants Commission and any other Government Grant of a general purpose nature e.g. general purpose funding and local roads funding. Grants for special projects from the Commission are considered tied grants and should be disclosed under the appropriate program i.e. Transport. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund. Where overdraft arrangements are made for specific purposes the cost incurred with that purpose is to be allocated to the appropriate program. Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised.	D	LG/PO	U	5,875 (627,380)	0	5,875	0	(52,335)	(574,845)

	DESCRIPTION	CL	ASSIFICATION	ON	EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
SERVICE	(The description heading is general in nature and does not represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Fire Prevention	Administration and operations on fire prevention services, including volunteer fire brigades, FESA levy, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and	А	LG/V	UP/S	206,675 (86,725)	158,210	47,185	1,280	(6,135)	(80,590)
	fines, fees or charges for clearing fire breaks.				119,950					
	Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues				59,390 (6,775)	41,675	17,715	0	(6,775)	0
Animal Control	include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.	D	FO	UP/F	52,615					
	Administration, promotion, support and operation of				67,065	850	17,715	43,500	(0)	0
	services relating to public order and safety that cannot be assigned to one of the two preceding subprograms. Includes outlays on beach inspectors, lifesaving (including clubhouses) and beach patrols, contributions to State and Voluntary emergency				_(0)					
Other Law, Order & Public Safety	services (civil defence, civil emergency, cyclone preparation, emergency services), the control of off-road vehicles, traffic control by rangers, enforcement of council local laws and impounding vehicles. Where the cost of enforcement of Council local laws cannot	Α	LG	UP/F						
	be assigned to a specific program those costs should be included under this program. The removal of derelict/abandoned vehicles and dead animals are assigned to the Protection of the Environment.				67,065					

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SERVICE	represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Maternal and Infant Health	Administration and operation of centres concerned with the provision of pre-natal and post-natal care and counselling to mothers and their children, including mother craft nursing services, pre-school dental clinics and infant health centres. Includes Early Learning (Day Care) Centres e.g. Family Stop.	Α	FO	N/A	23,875 (4,525) 19,350	9,175	11,840	2,860	(4,525)	0
Preventative Services – Immunisation	Administration, implementation and operation of immunisation and inoculation programs. Includes contract services, donations, subsidies to programs and accommodation costs.	N/A	N/A	N/A	0	0	0	0	0	0
Preventative Services – Health Administration and Inspection	Administration, inspection and operations of programs concerned with the general health of the community. Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food vendors, stall holders, offensive trade etc. Also includes providing the services of a Medical Officer of Health, group and regional health schemes and any other outlays concerned with the general health inspection and administration services provided by the council.	D	LG	UP/F	49,315 (2,600) 46,515	37,275	11,840	0	(2,600)	0
Refer: Environmental Protectiom	Administration and operations for programs concerned with the eradication of noxious insects and vermin such as mosquitoes, flies, rodent etc.	N/A	N/A	N/A	0	0	0	0	0	0

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SERVICE	represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Preventative Services - Other	Operation of preventive services that cannot be assigned to one of the four preceding sub-programs. Includes outlays for the supply of fluoride tablets, analytical fees, school health programs (dental, head lice, etc.). Includes the Medical Centre.	D	LG	U	937,515 (870,920) <b>66,795</b>	863,865	53,065	20,518	(870,720)	0
Other Health	Administration and operation of medical and dental clinics including contributions, subsidies, donations etc. provision of medical services such as doctors, dentists nursing services, Royal Flying Doctors Service, ambulance services, and hospitals. Subsidies and donations to the Silver Chain, Red Cross, various research appeals such as Huntington's Disease, Heart, Cancer and Arthritis Foundations, etc.	А	LG	F	33,140 (0)	21,300	11,840	0	0	0
Pre-School	Providing and maintaining pre-school centres having a qualified teacher which are primarily educational institutions (e.g. pre-schools, 4 year old program, kindergartens). Excludes outlays on play centres, crèches etc. which do not have as a main function the role to prepare children for subsequent schooling (see Care of Families and Children).	N/A	N/A	N/A	0	0	0	0	0	0
Other Education	Outlays on other than pre-primary school institutions and services. Including improvements to school grounds, school bus services, student hostels, awards, prizes, scholarships, adult education programs, migrant education services, junior council training, tele-centres, education support programs and associations linked to education such as parents and citizens associations.	D	LG/V	F	46,070 (7,875) 38,195	12,480	11,840	21,750	(7,875)	0

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JENVICE TO THE PROPERTY OF THE		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Care of Families and Children	Administration, inspection, support and operation of programs concerned with providing facilities to serve dependent parents and young children, parent and baby centres, child care centres, crèches and play centres at which little or no schooling is provided. Also emergency housekeeping services, out of school child care centres and associations, the operation of home help services for families and children and donations, subsidies, contributions etc. made to centres and associations of welfare services for families and children. Refer Maternal/Infant Health.	N/A	N/A	N/A	0	0	0	0	0	0
Aged and Disabled Other	Administration and operations of welfare services that cannot be assigned to one of the preceding two subgroups. Includes home help services provided for senior citizens and disabled persons, subsidies, contributions, donations etc. Housing for the frail aged is to be included in 'Other Housing'.	А	LG	S/F	26,430 (0) 26,430	14,590	11,840	0	0	0
Other Welfare	Administration, support and operation of other welfare services concerned with family support schemes, refuge centres, drop-in centres for the unemployed or youth, services for migrants, social workers and contributions, subsidies, donations to welfare groups.	Α	LG	F	35,685 (0) 35,685	200	35,435	50	(0)	(0)
Staff Housing	Administration and operation of residential housing for council staff. The net costs of these facilities should be assigned to the program for which the employee is engaged e.g. environmental health officer's residence to Health.	D	LG	F	38,295 ( <u>0)</u> 38,295	17,095	11,840	9,360	0	0

SERVICE	DESCRIPTION  (The description heading is general in nature and does not	CL	ASSIFICATIO	ON	(REVENUE)		EXPENDITURE	REVENUE		
SERVICE	(The description heading is general in nature and does not represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Other Housing	Administration, provision and operation of housing programs other than those for the benefit of council staff. These include housing for aged persons, unemployed youth, aboriginal housing schemes, Homeswest schemes, government and semi government employees.	D	LG	UP	86,945 (56,400) <b>30,545</b>	39,075	11,935	35,935	(56,400)	0
Sanitation – Household	Administration and operation of general refuse collection and disposal services. These include the collection of general, recyclable and green waste, the delivery to a disposal site or transfer station, provision and maintenance of rubbish disposal sites, regional schemes, recycling depots and transfer stations.	D/W	LG/PO	UP	251,950 ( <u>186,050</u> ) 65,900	212,615	23,590	15,745	(186,050)	0
Sewerage	The operation of services and facilities for the collection, treatment and disposal of sewerage. Includes the maintenance of deep mains, reticulation, pumps etc., effluent and sullage drainage disposal systems, water treatment systems, septic tank cleaning and inspection and night soil disposal (pan removal). Revenues include, inspection fees, septic tank installation and cleaning fees.	А	LG	U	1,065 (3,100) (2,035)	1,065	0	0	(3,100)	0
Urban Stormwater Drainage	Administration, inspection and operation of urban stormwater drainage systems including the lining or barrelling of creeks and the provision of open or deep drainage systems and other assistance for the development, expansion or operation of such systems. Excludes the construction of drains associated with roadworks (Transport) and flood mitigation works (Protection of the Environment or Rural Services).	D	LG/PO	F	0 0	0	0	0	0	0

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SERVICE	represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
	Administration, inspection and operation of flood mitigation works, beach and river bank restoration, foreshore protection, removal of dead animals, derelict and abandoned vehicles. Includes the				(0)	125	0	0	(0)	0
Protection of Environment	development, monitoring and operation of pollution and noise control, soil erosion, contributions etc., to the Swan River Conservation Board and other waterway management authorities. Exclude the cost of destroying animals and the cost of impounding vehicles (Law, Order and Public Safety). Cleaning and maintenance of beaches and foreshore areas is to be shown under 'Recreation and Culture'.	D/F	LG	UP/F	125					
Town Planning and	Administration, inspection and operation of town				42,510	18,920	23,590	0	(7,500)	0
Regional Development	planning and regional development services. These include planning control, preparation of town planning development schemes, zoning and rezoning. Includes costs associated with purchase and resumption of land				(7,500)					
	for public open space, community facilities etc. for the expansion or development of this program. Excludes outlays on town planning development schemes as the	W	FO	UP/F						
-	land owner within the scheme is responsible on a contributory basis for the land development costs incurred by Council in the scheme area.				35,010					
Other Community	The provision, supervision and operation of				63,745	49,625	12,850	1,270	(7,575)	0
Amenities	community amenities not assigned to one of the				(7,575)					
	preceding groups. Includes outlays on public toilets, statues, shopping malls, drinking fountains,	D	LG/PO	UP/F	1,15,51					
	cemeteries, crematoriums, rest centres, bus shelters, street seats and other street furniture. Where these facilities are provided in association with another program, e.g. public toilets on recreation grounds,		23,13	3171	56,170					

SERVICE	DESCRIPTION  (The description heading is general in nature and does not	Cl	ASSIFICATION	ON	EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
SERVICE	represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
	they classified under Recreation and Culture.									
Public Halls, Civic Centres	Administration, provision and operation of multipurpose venues such as public halls, town halls, function rooms, civic and community centres, including scout halls, Masonic lodges, CWA halls etc.	D	LG/PO	UP/F	107,385 (2,125)	34,460	23,590	49,335	(2,125)	0
	Exclude municipal offices, indoor sporting complexes, art galleries, nurseries, pre-school centres, senior citizen centres.				105,260					
Swimming Areas &	Administration and operation of public swimming				270,695	181,995	25,515	63,185	(27,850)	(32,000)
Beaches	pools and other recreational swimming areas, including beaches, lakes and foreshore areas. Exclude	S	LG/PO	UP/S	(59,850)					
	lifesaving, beach patrols and beach inspectors, which are classified under 'Law, Order and Public Safety'.				210,845					
Other Recreation &	Administration, provision and maintenance of other				377,220	295,555	28,550	53,115	(3,900)	(0)
Sport	recreational facilities and services. Including indoor & outdoor sporting complexes and facilities such as football & cricket grounds, tennis courts, basketball & netball courts, bowling greens, golf links, squash courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleways, dual use paths, showgrounds, race courses,				<u>(3,900)</u>					
	stables etc. Include boat ramps, jetties, wharves, ferries, marinas predominantly used for recreational purposes. Also include recreation programs, recreation officers, donations, subsidies, contributions etc. to swimming clubs, Scout and Girl Guides Associations, Youth Organisations whose activities are predominantly of a sport and recreational nature. (Note, excludes contribution & self-supporting loan to	D	LG/PO	UP/F						
	Country Music Festival				373,320					

SERVICE	<b>DESCRIPTION</b> (The description heading is general in nature and does not	CI	ASSIFICATION	ON	EXPENDITURE/ (REVENUE)		EXPENDITURE		REVI	ENUE
SERVICE	represent the actual services provided by the local government).		SD	CA	NET COSTS \$	DIRECT	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Libraries	Administration, provision and operation of regional and local libraries, lending & reference libraries open to the public & the operation of mobile libraries. Includes books, tapes, records, audio-visual aids, internet & other facilities and services in delivering library services.	D	LG	F	68,150 <u>(25)</u> <b>68,125</b>	3,250	64,900	0	(25)	0
Other Culture	The administration, provision and operation of cultural activities including facilities and services for the creative and performing arts like theatres, auditoriums, the staging of concerts, stage productions and orchestral recitals. Other Culture also includes art and craft centres, art galleries, zoological and botanical gardens, presentation of festivals, anniversary, centenary and Christmas celebrations, exhibition pavilions, etc.	D	LG	F	44,810 (8,610)	22,630	11,840	10,340	(8,610)	0
Streets, Roads, Bridges, Depots	Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads. Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.	D	LG/PO	S/F	3,551,152 (90,270)	878,777	314,265	2,358,110	(2,625)	(87,645)
Traffic Control (Vehicle Licensing)	Operations relating to the licensing or regulating of traffic under the control of the local government. Includes vehicle registration (plates, discs, stickers), vehicle examination expenses and examination facilities. Commissions received for the issue of licences should be assigned to Private Works under	D	LG	UP	89,955 (35,975) <b>53,980</b>	1,465	88,490	0	(35,975)	0

SERVICE	DESCRIPTION  (The description heading is general in enture and does not	CLASSIFICATION			EXPENDITURE/ (REVENUE)		EXPENDITURE		REVENUE	
SERVICE	(The description heading is general in nature and does not represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
	'Other Property and Services'.									
Tourism and Area Promotion	The development, promotion, support, research, operation, etc. of tourism and area promotion.  Promotion to attract tourist development such as brochures, contributions to tourist promotion schemes. Include tourist bureaus, information offices,	D	LG/PO	UP	400,530 (79,595)	320,835	53,150	42,970	(79,595)	0
	information bays, roadside bays, scenic lookouts, caravan parks, chalets and camping areas.				320,835					
<b>Building Control</b>	Administration, inspection and operations concerned				63,405	51,565	11,840	0	(12,155)	0
	with application of the building standards. Includes examination, processing and inspection services,	D	LG	UP	(12,155)					
	swimming pool inspections, etc.									
	, , , ,				51,250					
Saleyards &	Administration, regulation, inspection and operation of				14,485	13,115	0	1,370	(7,425)	0
Markets	saleyards and markets where sales of rural produce, livestock and other goods are conducted.	Α	LG	F	(7,425)					
					7,060					
Other Economic	The provision, supervision and operation of economic				25,605	9,925	11,840	3,840	(19,450)	0
Services	services that cannot be assigned to one of the preceding sub-programs. Includes public	D	LG	UP	(19,450)					
	weighbridges, quarries and gravel pits, Hot-mix, plants and community bus services.				6,155					
	Administration, inspection, and operation of work				14,870	14,870	0	0	(16,600)	0
Private Works	carried out on property or services not under the control/management of the local government. These include road works on private property, commissions for agencies and fees or service. Where revenues are received from the provision of professional services incidental to the program responsibilities of the local	D	LG	U	(16,600)					

SERVICE	DESCRIPTION  (The description heading is general in pature and does not	CLASSIFICATION			EXPENDITURE/ (REVENUE)		EXPENDITURE		REVENUE	
SERVICE	(The description heading is general in nature and does not represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
	government, then those revenues should be matched with expenses of that program and not private works.				(1,730)					
	All administration overheads are to be assigned to the programs. The amount allocated to other programs				1,228,405	1,199,900	0	28,505	(18,775)	0
	should be shown in the sub-program as a reduction of				(18,,775)					
Administration Overheads	the expenditure on general administration. For the purpose of grouping, allocating and classifying assets this sub-program should be used for administration	D	LG	N/A	(1,212,530)	Allocaed				
	assets that cannot be readily assigned to another program.				(2,900)					
	Overhead expenditure necessarily incurred as the				715,150	691,560	23,590	0	0	0
	result of the use of direct labour shall be apportioned to the cost of the appropriate works and services. As far as practicable the calculated proportion of				_(724,810)	Allocated				
Public Works Overheads	'overhead' or 'on-cost' expenditure should be such as to absorb the total expenditure. The amount allocated to works and services should be shown in the sub- program as a reduction of the expenditure on 'Public	D	LG	N/A						
	Works Overheads'.				(9,660)					
	Expenditure necessarily incurred in the maintenance				668,675	370,330	6,790	291,555	(30,000)	0
	and operation of plant includes fuel, oil, tyres, insurance and registration, repairs, replacement parts				(30,000)		1			
Plant Operation Costs	and tools, direct labour of mechanics and plant operators. The hire rates fixed by council should, as	D	LG	N/A	(631,885)	Allocated		1		
	far as practicable, absorb the total expenditure of plant running costs and usage.				6,790		7 75			

	DESCRIPTION	CL	CLASSIFICATION EXPENDITURE/ (REVENUE)				EXPENDITURE	REVENUE		
	(The description heading is general in nature and does not represent the actual services provided by the local government).	SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Salaries & Wages	The total of salaries and wages incurred during the year is recorded under this sub-Program and allocated over the various works and services to which it relates.	D	LG	N/A	0	0	0	0	0	0
Unclassified	Outlays that cannot be assigned to one of the preceding programs and sub-programs. These will include sale of miscellaneous land, assistance to victims of droughts, floods and bushfires and programs such as unemployment schemes, apprenticeship and training which cannot be assigned to another program.	D	LG	N/A	40,000 0 40,000	40,000	0	0	0	0
	TOTAL				2,570,947	5,873,047	1,190,805	3,056,243	(4,193,385)	(775,080)

#### Note:

Revenue figures stated above have been adjusted to exclude capital grants and contributions, and include operating grants received in advance.

The expenditure and revenue for each service was calculated from estimates contained in the Shire's 2017-18 Annual Budget. Government grants and subsidies of a non-operating (capital) nature were excluded from the external funding estimates.

An assessment of the above financial information reveals that for the 2017-18 financial year, the Shire has an operational deficit of \$2,570,947 (inclusive of depreciation (\$3,056,243)), or a surplus of \$485,296 when depreciation is excluded.

Operating deficits of this order, place the Shire in an unsustainable position (\$2,570,947 deficit divided by Rates revenue of \$2,659,375 = -96.67), where current service delivery levels are maintained and if no alternative revenue sources are identified.

The Shire's modest Operating Surplus before depreciation (\$485,296) highlights Boyup Brook's dependence on Capital Grants and its Reserves to fund assets renewal. The Shire's apparent unsustainable level of "comfort" is based on the sustainability rankings developed by the Financial Sustainability Review Board of South Australia detailed below:

OPERATING SURPLUS/(DEFICIT) RATIO	DESCRIPTION	RESULT
Category 1	Very substantial margin of comfort	>15%
Category 2	Substantial margin of comfort	5% to 15%
Category 3	Moderate margin comfort	0% to 5%
Category 4	Minimum margin of comfort	0 to -7.5%
Category 5	Vulnerable	-7.5% to -10%
Category 6	Unsustainable	< -10%

The Shire has a range of internal and external services that are either outsourced or provided through shared service arrangements with neighbouring local governments. The services outsourced are detailed in the Table below.

Service Description	Outsource Arrangement
Integrated Planning	Partially Outsourced
Information Technology Support	Partly Outsourced
Street Bins Collection	Fully Outsourced
Building Construction Services	Fully Outsourced
Building Maintenance Services	Partly Outsourced
Road Construction Services	Partly Outsourced
Fleet and Plant Servicing	Partly Outsourced
Environmental Health	Partially Outsourced
Town Planning	Fully Outsourced

Shared services are as follows-

⇒ Ranger Services (Shire of Donnybrook/Balingup)

### Asset Management

The objective of Asset Management is to detail all the tasks and resources required to manage and maintain Council's infrastructure asset portfolio to an agreed level of service. The costs associated with the provision of infrastructure assets include: operation and maintenance costs; and renewal and upgrading of existing assets cost. These costs are usually projected over a ten year planning period.

Assets maintenance is funded from Council's operating budget, and grants where available. Current and projected asset operating and maintenance expenditure forecasts are based on the local knowledge of Council Officers and from Consultants (ROMANS I assets management software for the Shire's Transport Infrastructure). During 2012 the Shire prepared Asset Management Plans to identify the required operating and maintenance expenditures required for the identified service levels, and subsequently the plans have been updated with addenda. Plan results are summarised below.

The funding gap in providing infrastructure assets is determined by identifying the projected cost of providing the assets at an identified acceptable level of service (e.g. 1-3 in a range 1-5 where 1 is excellent and 5 is un-serviceable), and then deducting Council's estimated available expenditure for the same period, usually over ten years.

The table below details the funding gap, per year, for the Shire across infrastructure asset classes on a short and medium term basis.

FUNDING GAP
\$5,000
\$66,000
\$2,560,000
\$6,078,000

RATIO
2.30%
0.40%
16.00%
60.00%
0.99
0.89
0.90%
1.10%
118.60%
9.00%
0.36
0.20

<sup>&</sup>lt;sup>4</sup> NPV means 'Net Present Value' - it compares the value of a dollar today to the value of that same dollar in the future, taking inflation and returns into account.

<sup>&</sup>lt;sup>5</sup> A sustainability indicator of 1.00 shows that a local government has 100% of the funding required to undertake all projected renewals.

So based on information available in the Shire's then ROMAN I data base (now obsolete), in 2012 it was determined:

- ⇒ The Shire has manageable short term funding gaps for the Buildings and Structures Asset Class.
- The Shire has 89% of the necessary funding, in the medium term, to meet projected Buildings and Structures Asset service levels, and consideration is to be given to committing additional funds to the renewal of its Buildings and Structures Asset to reduce the gap.
- The Shire's perceived, but not widely accepted, 2012 funding gap for Transport Infrastructure Assets (and by inference 80% of these asset classes would have condition scores > 3 i.e. are barely to non-serviceable), is beyond its current financial capacity.

Subsequently, the Shire's Transport Infrastructure (roads, drainage, footpaths etc.) data has been migrated to the ROMAN II software program, and in 2014-15 the inventory and its condition was surveyed. When in 2015-16 the Transport Infrastructure was re-valued for Fair Value purposes, its value appreciated (especially Drainage) substantially. Notwithstanding Drainage Infrastructure's recent inventory and condition survey, there is not consensus on condition for this asset class among Council's Contractors and Officers. So in 2017-18 Drainage will again be surveyed for inventory and condition, and it and the other Transport Infrastructure classes will again be revalued for Fair Value. At the end of this exercise the Shire's Transport Infrastructure funding gap will be re-appraised.

# Financial Strategies and Principles

#### Rating Strategy

In developing the Long Term Financial Plan rates were identified as an important source of revenue, and this is supported by Rates Coverage Ratios ranging from 35.6% in 2017-18 to 43.4% in 2026-27.

Notwithstanding the importance of rates in developing the Plan, at the same time it is also important to balance the imposition of rates with the community's capacity and sensitivity to increases. With rates typically representing 3-4% of a Boyup Brook rate payer's taxable income, continuing to increase rates by 5% p.a., as was the case in the period 2015-16 to 2017-18, would not go unnoticed indefinitely particularly given that household incomes have not been increasing at the same rate (typically 1.5-2.5% in 2017).

#### Infrastructure Grant Streams

The Commonwealth government provides the following grants to local government:

- 1. Financial Assistance Grants (FAG's); and
- 2. Roads to Recovery Grants (R2R).

The Financial Assistance Grants are distributed by the WA Local Government Grants Commission to local governments each year based on the principles established under the Commonwealth legislation. The general purpose grant and the road grant components are untied.

The Commission uses a "balanced budget" approach for calculating the general purpose grants. The balanced budget is calculated as follows:

Equalisations Requirement = Assessed Expenditure - Assessed Revenue

Natural weighting has been implemented in calculating the balanced budget, which ensures that the Commission bases its calculations on actual expenditure incurred and actual revenue generated by the local governments. The total allocation for each disability is determined by the Commission based its assessed impact on the local government. This approach has been applied to the 2012-13 grant determinations.

Actual Expenditure = Assessed Expenditure = Preliminary Standard + Disabilities

The Table below details the estimated general purpose grant for the Shire for the next 5 financial years.

		FORECAST								
GENERAL PURPOSE GRANT	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	210,121	708,356	262,205	762,858	278,890	520,875	536,500	552,600	569,175	586,250

In addition to general purpose grants, local governments also receive general purpose local road grants from the Commonwealth Government, which are untied.

The current allocation methodology provides for 7% of the funding to be allocated for special projects; one third for road servicing Aboriginal communities and two thirds for bridge works.

The remaining 93% of the funding pool is distributed by the Commission using the "Asset Preservation Model". This model is used to assess the cost of maintaining each local government's road network, and has the ability to equalise road standards through the application of minimum standards. It takes into account annual and recurrent maintenance costs and the costs of reconstruction at the end of the road's useful life.

The Table below details the local road grant for the Shire of Boyup Brook for the next 5 financial years.

			ACTUAL		FORECAST					
LOCAL ROAD GRANT	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	294,273	985,910	289,771	973,986	295,995	635,000	654,070	673,670	693,880	714,700

The Roads to Recovery Program was first implemented in 2000, with further extensions to the Funding Program in 2004, 2009 and 2014. It was introduced to address the issue of local road infrastructure in Australia reaching the end of its useful life, and its replacement being beyond the financial capacity of local governments. The Roads to Recovery Program operates uniformly across Australia. Under current arrangements, each local government is guaranteed a share of the total available funding under the program. Under simple administrative procedures whereby spending decisions are made locally and reported to the government, money is paid directly from the Commonwealth Government to each local government.

Grants provided under the Roads to Recovery Program are not intended to replace the local government's spending on roads, or the funding received from the WA State Government for local road construction and maintenance. Its focus is the renewal of roads to meet safety, transport connectivity, social and economic needs. The current funding program spans five financial years, expiring on 30 June 2014. In the 2012-13 Budget, the Government announced that it will provide a further \$1.75 billion (\$350 million per annum) to extend the Roads to Recovery Program for five years from 2014-15 to 2018-19.

The Table below details the level of funding for the Shire of Boyup Brook over the next five years.

ROADS TO RECOVERY	ACTUAL						FORECAST					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		
	\$	\$	\$	\$	\$	\$	\$	\$		\$		
Boyup Brook	316,923	304,019	889,400	1,502,961	814,847	411,621	411,621	411,621	411,621	411,621		

To assist Local Government in road management, the State provides road funds for a number of programs administered by the State Road Funds to Local Government Advisory Committee.

There are three main categories of State funding for local government roads:

- 1. Category 1 Local Government Program
- 2. Category 2 Main Roads WA Program
- 3. Category 3 State Initiatives Program

Category 1 only requires analysis as it is the only component where funding is provided to local government.

There are three sub-components to Category 1:

#### 1. Strategic and Technical support;

Strategic and technical support covers work for local government, the costs of which cannot be related to a project, and includes road management services for local government roads on either a State or Regional road basis. There is no funding provide to local government under this component.

#### 2. Direct Grants;

Direct Grants are provided annually to all Local Governments. The State Road Funds to Local Government Advisory Committee, using the Asset Preservation Model provided by the Western Australian Local Government Grants Commission, calculates Direct Grant allocations each year.

Given that the allocation is based on the Asset Preservation Model, it is anticipated that the level of direct grant funding will remain at a similar level for the next six years.

#### 3. Road Project Grants.

Each local government in Western Australia is included in an appropriate region as defined by the State Road Funds to Local Government Advisory Committee, known as Regional Road Groups.

The State Road Funds to Local Government Advisory Committee allocates funds for road projects to each Regional Road Group. Allocations are based on a five year program. Each year, the State Road Funds to Local Government Advisory Committee provides Regional Road Groups with an indicative funding level for Road Project Grants.

Road Project Grants may be used for road related works (i.e.: street lighting) that the Regional Road Group wishes to undertake, provided it is assessed and prioritised against other road projects in the region and the State Road Funds to Local Government Advisory Committee approval is given.

The Regional Road Group will determine project priorities and Local Governments shall accept these funding priorities.

RRG FUNDING			ACTUAL	1.7.50	FORECAST					
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Boyup Brook	118,055	138,964	139,500	149,982	87,645	90,750	93,885	97,175	100,575	104,095

#### **Budget surpluses**

Adopting a balanced budget each year will not affect either the Shire's financial sustainability or liquidity (liquidity was greater than unity i.e. >1.0 for the term of the plan), and will include an erosion of Council's Reserves from \$884,580 in 2017-18 to \$369,495 in 2019-20, followed by a steady accumulation to \$567,030 in 2026-27.

### Cost recovery of services

Discretionary fees and charges are planned to approximate to CPI (forecast at 3%) to match estimated additional costs in service delivery. The Shire does not recover the full cost of providing all services, but is working towards full cost recovery for services such as waste collection.

Applications fees for building licences and planning and development approvals are limited by regulations preventing full cost recovery of these services.

### Prudent use of debt finance

The Shire has low levels of debt and it is proposed to use debt funding (\$250,000) in 2018-19 and 2019-20 to finance refurbishments to the Lodge (Aged Accommodation). The debt funding (\$400,000) in 2025-26 is to finance the replacement of aging executive staff housing. Even with this additional borrowing, the Shire will have relatively low levels of debt to revenue and a strong capacity to repay debt.

### Cash reserves

Cash Reserves are maintained by the Shire to ease the impact of future capital expenditures in any one year. So as to finance the LTFP, Reserves are forecast to reduce from \$884,620 in 2017-18 to a low of \$401,787 in 2020-21, and then steadily increase back to \$813,546 in 2026-27. The Shire's principal capital purpose reserves include:

Reserve name	date of use	Purpose of the reserve
Leave Reserve	a	<ul> <li>to be used to fund annual, long service leave and redundancy requirements.</li> </ul>
Plant Reserve	a	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
Depot Reserve	30-Jun-17	<ul> <li>was used to fund future requirements relating to upgrade of depot facilities.</li> </ul>
Community Housing Reserve	а	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
Emergency Services Reserve	a	- to be used to fund emergency situations outside working hours for example trees on roads, major
		flooding, car accidents and supply of services/materials deemed necessary in an emergency.
Bushfire Radio Reserve	30-Jun-17	- was used to fund bush fire radio change over, future radio requirements, and to maintain the
		bush fire radio tower.
Insurance Claims Reserve	а	- to be used to fund the excess on certain insurance claims.
Other Recreation Reserve	а	<ul> <li>to be used to fund improvements to the recreation facilities and grounds.</li> </ul>
Commercial Reserve	a	- to be used to fund future economic development, enhancement & promotion of the district.
Infrastructure Reserve	30-Jun-17	- was used to fund the development of infrastructure in the shire.
Bridge Maintenance & Construction	а	- to be used to fund future requirements of bridge works.
Medical Services Reserve	30-Jun-17	- was used to fund medical services requirements.
Swimming Pool Reserve	а	- to be used to fund major improvements/maintenance projects to the swimming pool.
Town Hall Reserve	30-Jun-17	- was used to fund major improvements/maintenance projects.
Administration Centre Reserve	30-Jun-17	- was used to fund major improvements/maintenance projects.
Buildings Reserve	а	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
Aged Accommodation Reserve	a	- to be used to fund future requirements of aged accommodation.
Road Constructions Reserve	a	- to set aside contributions from developers.
IT/Office Equipment Reserve	a	- to be used to fund future IT requirements.
Transfer Station Reserve	30-Jun-17	- was used to fund future upgrades to the Waste Transfer Station.
Caravan Park Reserve	30-Jun-17	- was used to fund future upgrades to the Caravan Park.
Flaxmill Sheds Reserve	30-Jun-17	<ul> <li>was used to fund future upgrades and maintenance of the large sheds.</li> </ul>
Library Reserve	30-Jun-17	- was used to fund future furniture needs.
Civic Receptions Reserve	a	- to be used to fund future receptions needs.
	a	None of these reserves are expected to be used within a set period as further transfers to the accounts are

expected as funds are utilised.

### Workforce Planning Strategies

The Shire's 2012-13 Workforce Plan proposes that net staff levels will remain effectively unchanged (30 full time equivalents (FTE's) as per the 2016-17 Audited Annual Financial Statements) in line with current service provision levels. Staff numbers will increase by some 2 x FTE's in 2018-19, however, as the Shire's newly established Early Learning Centre becomes fully established. Otherwise, no other new developments or changes in service levels are forecast.

Consequently staff costs are forecast to increase by 4% in 2018-19, and subsequently staffing cost increases will decline and then flatten out at 3.0% from 2022-23 onward in the Plan. In the life of the Plan, Outside Worker Enterprise Agreements are expected to be renegotiated three times as follows: 2021, 2024 and 2027.

## Scenario Modelling and Sensitivity Analysis

The number of scenarios which could be developed using different assumptions and changes in variables to deliver services and assets to the community, is effectively endless.

The scenario presented (and detailed in the schedules attached) was prepared using reasonable assumptions on the one hand, while delivering acceptable KPI outcomes on the other. The assumptions on which this scenario was prepared are detailed within the LTFP. Officers consider this scenario to be beneficial in achieving service delivery levels and outcomes required of the Strategic Community Plan and Corporate Business Plan.

The most sensitive criterion in the adopted model is a variation in the level of proposed rate increases. A 1% reduction in rates (to those proposed) over the life of the LTFP would result in:

- Substantially larger operating deficits; and
- Cash short-falls either further impacting restricted cash (Reserves), or triggering overdraft events to cover the cost of maintaining current service levels.

## Key Assumptions Underpinning the Long Term Financial Plan

The estimates in the LTFP are based on a number of assumptions and strategies. The base point for the modelling is the adopted 2017-18 budget and assumptions have been applied to the model. The assumptions are:

- Existing service levels will be maintained with a view to improvement in the longer term
- Annual operating deficits are to be minimised as much as is practicable
- · Early Learning Centre apart, net staff levels will remain unchanged
- Staff costs will increase between 3.0% and 4% per annum over the life of the LTFP
- CPI will be approximately 3% per annum over the life of the LTFP
- Annual rate increase of 5% is planned for 2018-19, and this will decline in subsequent years flattening out at 3.75% increases in 2024-25 onwards
- The rate base will increase by an average 0.05% per annum through new development and growth (in addition to Council applied increases)
- Discretionary fees and charges will increase by CPI (3%)
- Interest rates for new borrowings (3.1%) will be in line with indicative prices issued by WATC in August 2016
- Interest rates for invested funds will be 1.5% over the life of the LTFP
- Roads to Recovery funding will continue until 2026-27
- Other government grants will increase by CPI in the case of operating grants, and CPI less 0.5% in the case of non-operating grants
- Materials and contracts will increase by CPI per annum
- Utility costs will increase by CPI + 2% to reflect a continuation of recent increases in State electricity and water costs
- Cash reserves will continue to be maintained to fund future commitments.

Note: The KPIs detailed in the schedules attached are prescribed and are the minimum that would be required to be reported. Individual local governments may want to report on additional measures such as: rates per capita, revenue growth, employee costs per capita, fees and charges per capita, fees and charges as a percentage of operating revenue, etc.

### Measuring Sustainability

Several statutory key performance indicators (KPIs) have been prescribed in the *Local Government (Financial Management) Regulations* 1996 to measure the financial sustainability of local governments. The LTFP has been assessed against these KPIs (as detailed in the schedules attached), and can be compared with KPIs measured from the Shire's Annual Financial Statements to provide clear targets for the Shire to report its progress to the community each year.

Projections show that over the next 10 years the Shire will require revenue from rates to grow at a faster rate than the Consumer Price Index (3.0%) set in the Plan. In adopting such a strategy the Shire will approach a greater degree of financial independence, to achieve balanced budgets, and begin addressing infrastructure asset funding gaps, particularly in the latter years of the LTFP.

### Risk Assessment

Risk can be simply defined as the effect of uncertainty on the objectives of the Shire. When evaluating risks the following issues<sup>4</sup> must be understood –

- 1. An effect may be positive, negative or result in a deviation from the expected.
- 2. An objective may be financial, related to health and safety, or defined in other terms. In this case, we are examining risks related to financial objectives.
- 3. Risk is often described by an event, a change in circumstances, a consequence, or a combination of these and how they may affect the achievement of objectives.
- 4. Risk can be expressed in terms of a combination of the consequences of an event or a change in circumstances, and their likelihood.
- 5. Uncertainty is the state, even partial, of deficiency of information related to, understanding or knowledge of, an event, its consequences, or likelihood.

Risks are assessed using AS/NZS ISO 31000:2009 Risk Management – Principles and Guidelines. The following risk rating table has been utilised to categorise risks according to their rating and the potential action required.

<sup>&</sup>lt;sup>4</sup> Department of Treasury and Finance, Government of South Australia.

RISK RATING					
Likelihood	Consequences				
	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	M	Н	Н	E	E
Likely	M	М	Н	Н	E
Possible	L	M	M	Н	E
Unlikely	L Tank	M	М	Н	н
Rare	L. L.	L	М	M	Н

Risk Rating	Action Required
Low Risk	Managed by Routine Procedures
Medium Risk	Planned Action Required
High Risk	Prioritised action required
Extreme Risk	Immediate corrective action required
	Low Risk  Medium Risk  High Risk

The major risk factors in the financial model include:

⇒ The inability of the Shire to source all the grant funding and contributions for the capital projects detailed in the Plan.

Risk Rating:	Medium	(Likelihood – Possible; Consequences – Moderate)
	Aller Broken	

⇒ Potential expansion of services required by the community but not included in the Plan.

Risk Rating:	Medium	(Likelihood – Possible; Consequences – Moderate)	
			1000

⇒ Imposition of additional regulatory requirements by the Commonwealth and State Governments

Risk Rating:	Medium	(Likelihood – Unlikely; Consequences – Minor)

The above risks apply to the scenario model proposed in this Plan; and should external funding be reduced, not achieved or delayed, then the timing of projects will need to be reviewed.

# **Financial Projections**

The financial projections in this LTFP have been developed in a format that conforms to the *Local Government (Financial Management)* Regulations 1996 and Australian Accounting Standards. This format has been chosen as it allows projections to feed into the statutory format of the Annual Budget and key performance measures in the LTFP to be compared with Annual Budgets and Annual Financial Reports. The Statutory schedules include:

Statement of Financial Position (Balance Sheet) and Equity Statement

Statement of Comprehensive Income\*

Statement of Cash Flows

Rate Setting Statement

The Statement of Comprehensive Income shows what is expected to happen during the year in terms of revenue, expenses and other adjustments from all activities. Excepting years 2017-18, 2021-22 and 2025-26, deficits are projected for each year of the LTFP.

The Statement of Financial Position is a snap-shot of the expected financial position of the Shire at the end of the financial year. It reports what is expected to be owned (assets) and what is expected to be owed (liabilities). The bottom line "Net Assets" represents the net worth of the Council. The assets and liabilities are separated into current and non-current. Current means those assets or liabilities which will fall due in the next 12 months. Non-current refers to assets and liabilities that are recoverable or which fall due over a longer period than 12 months.

The Statement of Cash Flows shows what is expected to happen during the year in terms of cash. The net cash provided by operating activities shows how much cash is expected to remain after paying for the services provided to the community. This can be used to fund other activities such as capital works and infrastructure. The information in this statement assists in the assessment of the ability to generate cash flows and meet financial commitments as they fall due, including debt repayments.

The format of the Rate Setting Statement varies from the format of the statement prepared in Annual Budgets. In Annual Budgets, the bottom line of the statement is the amount to be made up from rates. In the LTFP, rates assessed in accordance with relevant assumptions has been shown as a revenue stream with all other sources of revenue, so that if a surplus results, this can be used to fund other services. However, where a shortfall results, this indicates that the Council is unable to fund the services proposed at the planned rating levels and may need to defer works or services, increase debt or increase rates even further to cover the cost of planned service provision. In the LTFP the Rate Setting Statement shows the accumulated surplus carried forward at the end of each year.

The statements are supported by schedules of:

- capital works
- cash reserves
- loan borrowings and repayments
- depreciation calculations
- assumptions used in the LTFP
- calculations and measurement of KPIs

## Conclusion - Implementation and Review of the LTFP

Consideration will be given to the content of the LTFP when preparing the Annual Budget for 2018-19 and subsequent years, and it is expected that adopted budgets will be closely aligned with the proposals in the LTFP and assumptions underpinning this.

Some minor review of the LTFP will occur each year as 10 year Works Programs and Plant Replacement Programs, and budgets are prepared to account for performance information and changing circumstances. However, a detailed desktop review is planned for 2019-20 and a full review will be undertaken in 2021-22 in conjunction with formal reviews of the Strategic Community Plan.

There is sufficient confidence that the LTFP will allow the Shire to set priorities within its resourcing capabilities so as to sustainably deliver the assets and services required by the community.

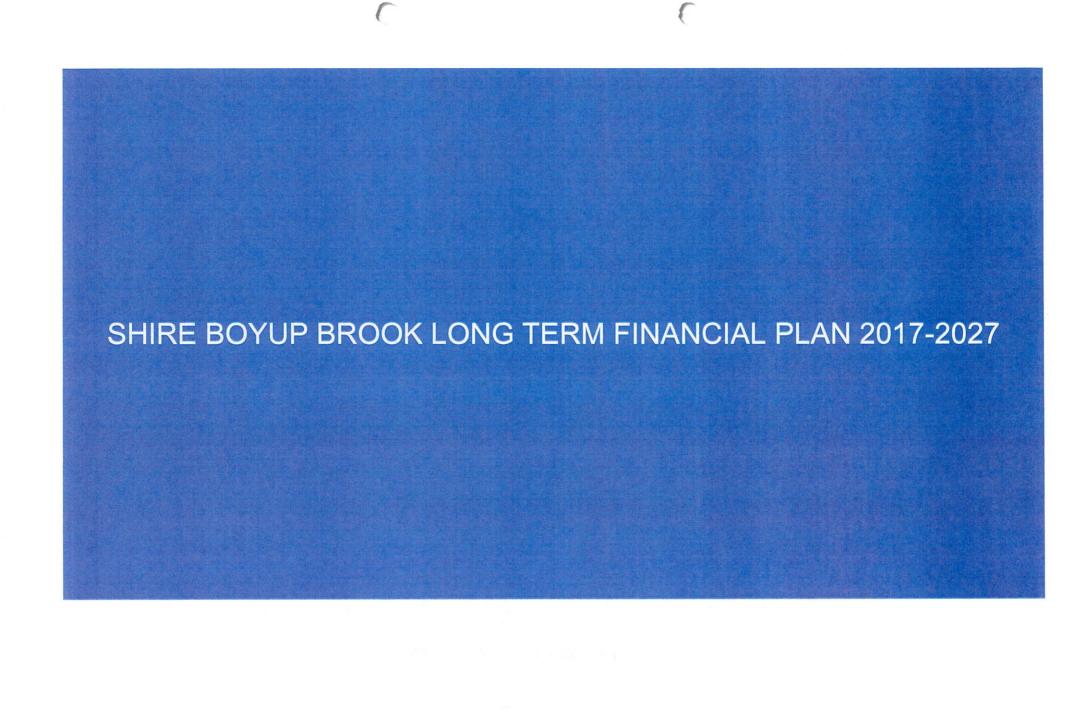
# **Shire of Boyup Brook Long Term Financial Plan 2017-2027**

### **Statements and Supporting Schedules**

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## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Comprehensive Income by Nature and Type

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME: REVENUES FROM ORDINARY ACTIVITIES										
EXCLUDING PROFIT ON ASSET DISPOSAL, NON-OPERATING GRA	NTS, SUBSIDIES & CON	TRIBUTIONS								
Rates	2,659,375	2,792,342	2,917,997	3,042,012	3,171,298	3,298,150	3,430,076	3,558,704	3,692,155	3,830,611
Rates Growth	-	1,330	1,396	1,457	1,522	1,588	1,648	1,713	1,778	1,844
Operating Grants, Subsidies & Contributions	795,625	1,315,890	1,355,365	1,396,025	1,437,905	1,481,040	1,525,470	1,571,235	1,618,370	1,666,920
Fees & Charges	1,347,175	1,507,590.25	1,552,818	1,599,402	1,647,385	1,696,806	1,747,710	1,800,142	1,854,146	1,909,770
Service Charges	-	-	-	-	-	-	-	-	-	
Interest Earnings	74,940	76,062	77,203	78,361	79,536	80,730	81,940	83,170	84,417	85,683
Other Revenue	76,350	78,258	80,214	82,220	84,275	86,382	88,541	90,755	93,024	95,349
Total Revenue	4,953,465	5,771,472	5,984,993	6,199,478	6,421,921	6,644,695	6,875,386	7,105,717	7,343,890	7,590,178
EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES										
EXCLUDING LOSS ON ASSET DISPOSAL										
Employee Costs	(2,617,510)	(2,780,667)	(2,871,038)	(2,957,169)	(3,045,885)	(3,137,261)	(3,231,379)	(3,320,242)	(3,411,548)	(3,505,366
Materials & Contracts	(1,220,242)	(1,286,849)	(1,325,455)	(1,365,218)	(1,406,175)	(1,448,360)	(1,491,811)	(1,536,565)	(1,582,662)	(1,630,142
Utilities	(170,655)	(179,188)	(188,147)	(197,554)	(207,432)	(217,804)	(228,694)	(240,129)	(252,135)	(264,742
Depreciation	(3,060,245)	(3,028,419)	(3,037,827)	(3,029,002)	(3,051,059)	(3,090,300)	(3,081,233)	(3,074,778)	(3,070,971)	(3,065,438
Interest Expenses	(21,320)	(26,467)	(30,880)	(35,241)	(32,647)	(29,926)	(27,068)	(24,070)	(20,922)	(29,044
Insurance	(181,710)	(189,887)	(198,432)	(207,361)	(216,693)	(226,444)	(236,634)	(247,282)	(258,410)	(270,038
Other Expenditure	(194,590)	(199,455)	(204,441)	(209,552)	(214,791)	(220,161)	(225,665)	(231,306)	(237,089)	(243,016
Total Expenditure	(7,466,272)	(7,690,931)	(7,856,221)	(8,001,098)	(8,174,681)	(8,370,255)	(8,522,484)	(8,674,372)	(8,833,738)	(9,007,787
Sub-total Sub-total	(2,512,807)	(1,919,459)	(1,871,228)	(1,801,621)	(1,752,760)	(1,725,559)	(1,647,098)	(1,568,655)	(1,489,848)	(1,417,609
Non-Operating Grants, Subsidies & Contributions	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,375
Profit on Asset Disposals	-	-	-	-	-	-	-	-	-	-
Loss on Asset Disposals	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,700
Sub-total	7,767,532	1,194,800	1,244,295	1,375,335	4,470,155	1,136,665	1,357,020	715,280	961,021	1,330,675
NET RESULT	5,254,725	(724,659)	(626,933)	(426,286)	2,717,395	(588,894)	(290,078)	(853,375)	(528,827)	(86,934
Other Comments and Indiana									551tii (31)	
Other Comprehensive Income				152 222			162 500	\$900		165,51
Changes in Valuation of non-current assets		-	•	152,232	-	-	162,599	_	-	103,510
Total Other Comprehensive Income	*	-	-	152,232	-	-	162,599	(#)		165,51
TOTAL COMPREHENSIVE INCOME	5,254,725	(724,659)	(626,933)	(274,053)	2,717,395	(588,894)	(127,479)	(853,375)	(528,827)	78,58

## Pages 4, 5 & 6. BLANK - INTENTIONAL

# Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Cash Flows

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES										
RECEIPTS										
Rates	2,664,643	2,791,376	2,916,914	3,056,071	3,170,258	3,297,099	3,429,008	3,558,396	3,692,676	3,832,034
Operating Grants, Subsidies & Contributions	840,621	1,315,890	1,355,365	1,396,025	1,437,905	1,481,040	1,525,470	1,571,235	1,618,370	1,666,920
Fees & Charges	1,347,175	1,387,590	1,429,218	1,472,094	1,516,257	1,561,745	1,608,597	1,656,855	1,706,561	1,757,758
Service Charges			Control of the State of				- FE			-
Interest Earnings	74,940	76,062	77,203	78,361	79,536	80,730	81,940	83,170	84,417	85,683
Goods and Services Tax	38,577	39,734	40,926	42,154	43,419	44,721	46,063	47,445	46,021	44,641
Other Revenue	76,350	78,258	80,214	82,220	84,275	86,382	88,540	90,755	93,024	95,349
Sub-total	5,042,306	5,688,910	5,899,840	6,126,926	6,331,651	6,551,717	6,779,619	7,007,856	7,241,070	7,482,385
PAYMENTS										
Employee Costs (Operating Only)	(2,599,536)	(2,762,019)	(2,851,784)	(2,937,338)	(3,025,458)	(3,116,222)	(3,209,708)	(3,298,699)	(3,387,335)	(3,478,543
Materials & Contracts	(1,187,318)	(1,222,938)	(1,259,626)	(1,297,414)	(1,336,337)	(1,376,427)	(1,417,720)	(1,460,251)	(1,504,059)	(1,549,183
Utilities (gas, electricity, water, etc.)	(170,655)	(179,188)	(188,145)	(197,550)	(207,428)	(217,799)	(228,690)	(240,125)	(252,131)	(264,738
Insurance	(181,710)	(189,887)	(198,432)	(207,360)	(216,692)	(226,443)	(236,633)	(247,281)	(258,409)	(270,037
Interest	(22,225)	(26,467)	(30,878)	(35,241)	(32,647)	(29,926)	(27,068)	(24,070)	(20,922)	(29,044
Other Expenditure	(194,590)	(199,455)	(204,441)	(209,552)	(214,791)	(220,161)	(225,665)	(231,306)	(237,089)	(243,010
Sub-total	(4,356,034)	(4,579,953)	(4,733,306)	(4,884,456)	(5,033,352)	(5,186,977)	(5,345,484)	(5,501,733)	(5,659,945)	(5,834,556
Net Cash Provided by (Used in) Operating Activities	686,272	1,108,957	1,166,534	1,242,470	1,298,299	1,364,740	1,434,135	1,506,123	1,581,125	1,647,82
CASH FLOWS FROM INVESTING ACTIVITIES										
Payments for Development of Land Held for Resale	WINDOWS ASSESSMENT OF STREET	THE DESCRIPTION OF THE REAL PROPERTY.	AND AND AND AND ADDRESS OF THE PARTY OF THE			AND THE PROPERTY OF THE PARTY O	HAY ALD IN THE REAL PROPERTY.	AND REAL PROPERTY AND REAL PROPERTY.	-	MISHO INCOMPLEMENT
Payments for Purchase of Property, Plant & Equipment	(2,817,900)	(1,206,500)	(1,462,640)	(857,250)	(3,886,585)	(1,256,185)	(620,500)	(659,050)	(1,304,250)	(614,50
Payments for Construction of Infrastructure	(9,026,975)	(1,678,805)	(1,402,040)	(2,043,750)	(1,708,750)	(1,710,885)	(2,200,885)	(1,732,315)	(1,735,530)	(2,206,250
Advances to Community Groups	(9,020,973)	(1,076,603)	(1,078,730)	(2,043,730)	(1,708,730)	(1,710,885)	(2,200,883)	(1,732,313)	(1,733,330)	(2,200,25
Proceeds from Advances				1						
Grants / Contributions for the Development of Assets	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,37
Proceeds from Sales (excluding Land)	446,380	201,760	356,810	1,389,590	87,000	293,190	128,810	246,190	276,525	87,00
Proceeds from Sale of Land	440,360	201,700	330,610	142,370	57,000	233,130	120,010	2-0,150	-	-
Net Cash Provided by (Used in) Investing Activities	(3,565,863)	(1,468,570)	(1,504,605)	(1,368,840)	(1,029,480)	(1,507,895)	(1,322,675)	(1,405,275)	(1,774,580)	(1,394,37

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Cash Flows

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM FINANCING ACTIVITIES							HARLES NO.		OF PARTY OF STREET	
Repayment of Debentures	(41,534)	(53,075)	(47,593)	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	(70,658)	(62,893
Proceeds from Self Supporting Loans	14	2	<u>=</u>	2	-	-	-	-	-	-
Proceeds from New Debentures	700,000	250,000	250,000	-	-	-	-	-	400,000	-
Net Cash Provided by (Used in) Financing Activities	658,466	196,925	202,407	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	329,342	(62,893
NET INCREASE (DECREASE) IN CASH HELD	(2,221,125)	(162,688)	(135,664)	(184,481)	209,885	(204,813)	46,944	33,334	135,887	190,561
Cash at Beginning of Year	3,106,745	885,620	722,932	587,268	402,787	612,673	407,860	454,804	488,138	624,025
Cash at the End of Year	885,620	722,932	587,268	402,787	612,673	407,860	454,804	488,138	624,025	814,586

	Shire	e of Boyu			m Financial Po	cial Plan	2017 - 2	027			
		2017/2010				426	2022/2022	2022/2024	2024/2025	2025 /2026	2026/27
	2-	2017/2018 \$	2018/2019 \$	2019/2020 \$	2020/2021 \$	2021/2022 \$	2022/2023 \$	2023/2024 \$	2024/2025 \$	2025/2026 \$	\$
ASSETS			Matter Share Cons								
CURRENT ASSETS											
Cash and Cash Equivalents		885,620	722,932	587,268	402,787	612,673	407,860	454,804	488,138	624,025	814,586
Receivables	1	118,285	128,285	128,285	108,285	108,285	118,285	128,285	118,285	98,285	128,285
Inventories		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Inventories - Land Held for Resale											
Total Current Assets		1,008,905	856,217	720,553	516,072	725,958	531,145	588,089	611,423	727,310	947,871
NON-CURRENT ASSETS											355,000
Receivables									-		
Inventories				-						-	
Property, Plant and Equipment		17,597,184	17,994,485	18,457,022	18,550,495	21,706,507	21,955,931	21,772,079	21,480,978	21,796,021	21,648,709
Infrastructure		169,275,894	168,513,544	167,762,080	167,520,924	166,813,489	166,118,325	166,063,237	165,400,115	164,749,701	164,722,140
Total Non-Current Assets		186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849
TOTAL ASSETS		187,881,983	187,364,248	186,939,655	186,587,492	189,245,953	188,605,401	188,423,405	187,492,516	187,273,031	187,318,720
LIABILITIES											
CURRENT LIABILITIES											
Payables		119,325	129,325	129,325	109,325	109,325	119,325	129,325	119,325	99,325	129,325
Current Portion of Long Term Borrowings		53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893	62,893
Provisions					-			-		Section Section	- 1
Total Current Liabilities		172,401	176,918	187,436	168,258	170,983	183,841	196,839	189,983	162,218	192,218
NON-CURRENT LIABILITIES											
Long Term Borrowings		472,600	675,007	866,896	807,963	746,305	681,789	614,275	543,617	880,724	817,831
Provisions		606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121
Total Non-Current Liabilities		1,078,721	1,281,128	1,473,017	1,414,084	1,352,426	1,287,910	1,220,396	1,149,738	1,486,845	1,423,952
TOTAL LIABILITIES		1,251,122	1,458,046	1,660,453	1,582,342	1,523,409	1,471,751	1,417,235	1,339,721	1,649,063	1,616,170
NET ASSETS		186,630,861	185,906,202	185,279,202	185,005,149	187,722,544	187,133,650	187,006,170	186,152,795	185,623,968	185,702,550
	2016/17	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 **Statement of Financial Postition** NET CURRENT ASSETS **CURRENT ASSETS** Cash and Cash Equivalents 885,620 722,932 587,268 402,787 612,673 407,860 454,804 488,138 624,025 814,586 Receivables 118,285 128,285 128,285 108,285 108,285 118,285 128,285 118,285 98,285 128,285 Inventories 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 Inventories - Land Held for Resale **Total Current Assets** 1,008,905 856,217 720,553 516,072 725,958 531,145 588,089 727,310 947,871 611,423 CURRENT LIABILITIES Payables 119,325 129,325 129,325 109,325 109,325 119,325 129,325 119,325 99,325 129,325 **Current Portion of Long Term Borrowings** 53,076 47,593 58,111 58,933 61,658 64,516 67,514 70,658 62,893 62,893 Provisions **Total Current Liabilities** 172,401 176,918 187,436 168,258 170,983 183,841 196,839 189,983 162,218 192,218 **NET CURRENT ASSETS** 836,504 679,299 533,118 347,814 554,975 347,304 391,250 421,440 565,092 755,653 LESS: Restricted Reserves (884,580)(721,892)(586, 228)(401,747)(611,633)(406,820)(453,764)(487,097)(622,984)(813,546) **LESS: Inventories** (5,000)(5,000)(5,000)(5,000)(5,000)(5,000)(5,000) (5,000)(5,000)(5,000)ADD: Current Long Term Borrowings 53,076 47,593 58,111 58,933 61,658 64,516 67,514 70,658 62,893 62,893 ADD: Cash-backed Leave Reserve OPENING/CLOSING FUNDS

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Statement of Changes in Equity** 2024/2025 2025/2026 2026/27 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 \$ \$ \$ \$ \$ \$ \$ \$ Ś **EQUITY** RETAINED SURPLUS 58,497,185 58,262,201 60,385,630 60,048,607 59,161,899 Balance 1 July 53,547,763 59,557,313 58,995,341 58,504,006 60,769,711 (33,334)(135,887)(190,561)(209,885)204,813 (46,944)Transfer from / (to) Reserve 754,825 162,688 135,664 184,481 (528,827)(86,934) 5,254,725 (724,659)(627,000)(426, 286)2,717,395 (588,894)(290,078)(853, 375)Net Result 58,497,185 58,219,690 60,048,607 59,161,899 Balance 30 June 59,557,313 58,995,341 58,504,006 58,262,201 60,769,711 60,385,630 CASH BACKED RESERVES 622,984 406,820 453,764 487,097 1,639,405 884,580 721,892 586,228 401,747 611,633 Balance 1 July 209,885 (204,813)46,944 33,334 135,887 190,561 Transfer (from) / to Reserve (754,825)(162,688)(135,664)(184,481)487,097 622,984 813,546 586,228 401,747 611,633 406,820 453,764 Balance 30 June 884,580 721,892 ASSET REVALUATION RESERVE 126,503,799 126,341,200 126,503,799 126,503,799 126,188,968 126,188,968 126,188,968 126,341,200 126,341,200 Balance 1 July 126,188,968 162,599 165,516 152,232 Total Other Comprehensive Income 126,503,799 126,503,799 126,669,315 Balance 30 June 126,188,968 126,188,968 126,188,968 126,341,200 126,341,200 126,341,200 126,503,799 TOTAL EQUITY 187,722,544 187,133,650 187,006,170 186,152,795 185,623,968 186,630,861 185,906,202 185,279,202 185,005,149 Balance 30 June 186,630,861 185,906,202 185,279,202 185,005,149 187,722,544 187,133,650 187,006,170 186,152,795 185,623,968 185,702,550 Net Assets as Balance Sheet

# Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Rate Setting Statement

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025		2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUES										
Rate Levies (Under adopted assumptions)	2,658,515	2,793,672	2,919,394	3,043,469	3,172,820	3,299,737	3,431,724	3,560,417	3,693,933	3,832,455
Other Revenue	10,126,722	4,192,775	4,345,575	4,545,599	7,727,956	4,510,943	4,813,562	4,285,201	4,638,632	5,097,098
Revenues Sub-total	12,785,237	6,986,447	7,264,968	7,589,068	10,900,776	7,810,680	8,245,286	7,845,617	8,332,565	8,929,553
EXPENSES										
All Operating Expenses	(7,531,372)	(7,711,106)	(7,891,901)	(8,015,353)	(8,183,381)	(8,399,575)	(8,535,364)	(8,698,992)	(8,861,392)	(9,016,487
Net Operating Profit/(Loss)	5,253,865	(724,659)	(626,933)	(426,286)	2,717,395	(588,894)	(290,078)	(853,375)	(528,827)	(86,934
NON CASH ITEMS		<b>经</b> 分别的 化油 <b>设</b>		West of the same	NEW COLUMN	Partie San			Bandan we	45.00.03.603
(Profit)/Loss on Asset Disposals	65,100	20,175	35,680	14,255	8,700	29,320	12,880	24,620	27,655	8,700
Movements in Provisions and Accruals	1,721	(1)	(66)	15,089	*	(1)	_	-	1	-
Movement in Non Current Debtors	*	-	-	-	= 21	-		-	-	-
Depreciation on Assets	3,060,245	3,028,419	3,037,827	3,029,002	3,051,059	3,090,300	3,081,233	3,074,778	3,070,971	3,065,438
Sub-total	3,127,066	3,048,593	3,073,441	3,058,346	3,059,759	3,119,619	3,094,113	3,099,398	3,098,627	3,074,138
CAPITAL EXPENDITURE AND REVENUE					N. S. C. S. S. C. W.				de parente en	
Development of Land Held for Resale	7/20	-	-	-	-	-	-	-		-
Purchase Land and Buildings	(1,597,450)	(695,000)	(595,000)	(395,000)	(3,582,085)	(416,085)	(195,000)	(95,000)	(495,000)	(95,000)
Infrastructure Assets - Roads	(8,785,225)	(1,430,500)	(1,490,500)	(1,890,500)	(1,580,500)	(1,530,500)	(2,090,500)	(1,530,500)	(1,630,500)	(1,990,500
Infrastructure Assets - Other	(241,750)	(248,305)	(188, 250)	(153,250)	(128,250)	(180,385)	(110,385)	(201,815)	(105,030)	(215,750
Purchase Plant and Equipment	(1,053,550)	(484,000)	(840, 140)	(434,750)	(277,000)	(812,600)	(368,000)	(536,550)	(781,750)	(492,000
Purchase Furniture and Equipment	(166,900)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)	(57,500)	(27,500)	(27,500)	(27,500)
Proceeds Disposal of Assets	446,380	201,760	356,810	142,570	87,000	293,190	128,810	246,190	276,525	87,000
Repayment of Debentures	(41,535)	(53,076)	(47,593)	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	(70,658)	(62,893)
Proceeds from New Debentures	700,000	250,000	250,000	30 300 E	- 10 m	-	-	-	400,000	-
Self-supporting Loan Principal		-	-	2	-	=	=	-		
Transfers to Reserves	(1,105,370)	(5,500)	-	-	(209,885)	(3,000)	-	-	(135,887)	(190,561)
Transfers from Reserves	1,860,195	168,188	135,664	184,481		207,813	(46,944)	(33,334)	-	-
Net Cash From Investing Activities	(9,985,205)	(2,323,933)	(2,446,509)	(2,632,060)	(5,777,154)	(2,530,725)	(2,804,035)	(2,246,023)	(2,569,800)	(2,987,204)
ESTIMATED SURPLUS/(DEFICIT) JULY 1 B/FWD	1,604,274	_	<u>.</u>		2	- 1			-	-
ESTIMATED SURPLUS/(DEFICIT) JUNE 30 C/FWD		-	-	-	-	_	-	=	121	-

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 **Ten Year Capital Works Program** 2019/2020 2020/2021 2024/2025 2025/2026 2026/27 2017/2018 2018/2019 2021/2022 2022/2023 2023/2024 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ LAND AND BUILDINGS Land Purchased for Resale 95,000 195,000 95,000 95,000 Renewal/ Upgrade of Buildings 505,250 695,000 595,000 395,000 3,582,085 416,085 Replacement of Buildings 400,000 **New Buildings** 1,092,200 195,000 95,000 495,000 95,000 1,597,450 695,000 595,000 395,000 3,582,085 416,085 **Total Land and Buildings** TRUE Proceeds from Sale of Land **Book Value Assets Sold** Profit / (Loss) on Sale . ----MOTOR VEHICLES 244,700 100,000 87,000 **Existing Fleet** 166,100 77,000 243,100 135,000 50,000 340,100 40,000 Additional Vehicles 243,100 340,100 40,000 244,700 100,000 87,000 **Total Motor Vehicle Purchases** 166,100 77,000 135,000 50,000 TRUE 158,000 67,000 17,000 197,000 25,000 Proceeds of Sale 75,000 27,000 153,000 72,000 15,000 79,200 16,500 216,700 27,500 173,800 73,700 18,700 90,765 29,700 168,300 Book Value Assets Sold

(15,300)

(15,765)

(2,700)

Profit / (Loss) on Sale

(2,500)

(1,500)

(7,200)

(19,700)

(15,800)

(6,700)

(1,700)

# Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 Ten Year Capital Works Program

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PLANT AND EQUIPMENT				and the second						
Existing Heavy Plant	870,950	388,500	577,000	284,750	212,000	457,500	313,000	276,850	666 750	200,000
Existing Small Plant	16,500	18,500	20,040	15,000	15,000	15,000	15,000	15,000	666,750 15,000	390,000 15,000
Additional Heavy Plant				25,000	13,000	15,000	-	13,000		
Additional Small Plant				1.						
Total Plant and Equipment	887,450	407,000	597,040	299,750	227,000	472,500	328,000	291,850	681,750	405,000
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Proceeds of Sale	371,380	174,760	203,810	70,570	72,000	96,190	103,810	88,190	209,525	70,000
Book Value Assets Sold	420,715	192,235	224,190	77,625	79,200	105,810	114,190	97,010	230,480	77,000
Profit / (Loss) on Sale	(49,335)	(17,475)	(20,380)	(7,055)	(7,200)	(9,620)	(10,380)	(8,820)		(7,000
FURNITURE AND EQUIPMENT										
Furniture & Equipment	166,900	27,500	27,500	27,500	27,500	27,500	57,500	27,500	27,500	27,500
W \$400 at 10, 500000000	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Proceeds of Sale									MASSES AND	
Book Value Assets Sold										
Profit / (Loss) on Sale	-	-	-	/-	-	-	-			-

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 **Ten Year Capital Works Program** 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 2017/2018 2018/2019 2019/2020 2020/2021 \$ \$ \$ \$ \$ \$ \$ \$ \$ INFRASTRUCTURE - ROADS (Would be supported by detailed schedules of road projects) 612,130 612,130 612,130 612,130 612,130 612,130 612,130 612,130 594,300 612,130 Regional Road Group Projects MRWA Direct Funding Projects MRWA Black Spot Projects 511,870 421,485 583,665 436,795 501,795 331,795 580,570 471,270 Roads to Recovery (R2R) Projects 997,425 456,870 460,000 460,000 Joint R2R/MR Special Bridge Projects 6,759,000 460,000 Carried Forward Projects Developers Projects - New -447,100 384,705 481,575 516,575 586,575 437,800 434.500 361,500 366,500 396,885 Local Roadworks - Renewal 1,580,500 1,530,500 2,090,500 1,530,500 1,630,500 1,990,500 8,785,225 1,430,500 1,490,500 1,890,500 **Total Infrastructure Roads** INFRASTRUCTURE - OTHER (Would be supported by detailed schedules of projects) Dept Sport & Rec/Lotteries: Pool Splash Pad 120,000 37,500 40,000 25,000 30,000 32,135 32,135 23,565 26,780 Footpath Construction/Renewal 30,000 40,000 R4R Reticulation Upgrade 38,750 38,750 38,750 38,750 38,750 38,750 38,750 **Drainage Construction** 42,500 38,750 38,750 **R4R Various** 139,500 109,500 89,500 59,500 109,500 39.500 139,500 39,500 49,250 169,555 Other Infrastructure Works 201,815 105,030 215,750 241,750 248,305 188,250 153,250 128,250 180,385 110,385 Total Infrastructure Other TRUE 2,901,000 5,595,335 2,967,070 2,821,385 2,391,365 3,039,780 2,820,750 2,885,305 3,141,390 **CAPITAL WORKS TOTAL** 11,844,875 87,000 246,190 276,525 **TOTAL PROCEEDS OF SALE** 446,380 201,760 356,810 142,570 87,000 293,190 128,810 95,700 270,810 304,180 392,490 156,825 95,700 322,510 141,690 TOTAL BOOK VALE ASSETS SOLD 511,480 221,935 **TOTAL PROFIT ON SALE** (8,700)(12,880)(24,620)(27,655)TOTAL (LOSS) ON SALE (65,100)(20,175)(35,680)(14,255)(8,700)(29,320)NPV RATE 3.5% (BELOW) 0.035 **NPV OF CAPITAL WORKS** 34,887,707

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Loan Repayment Schedule (compiled from amortisation schedules)

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025 2	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
OAN INTEREST REPAYMENTS								STEEL STEEL STEELS		
Self Supporting Loans										
Rec'n & Culture										
Loan A				Company and		Mark Mark				
Loan B			-							
Loan C		-51	Laconic Miles				-		-	
Total Self Supporting Loans	11	-	•	=:	-		-	-	-	-
Council Loans										
Governance					- AND THE RESIDENCE OF THE PROPERTY OF THE PRO	AND THE RESIDENCE OF THE SECOND	Declary and the Control of the Contr		THE RESERVE OF THE PARTY OF THE	CHARLES ON VEHICLE
Loan D										
Loan E					- 1	2-1	-		-	- ·
Law, Order, Public Safety										
Loan F										
Loan G							-	4.	-	
Health										
Loan H		1 mm 2 mm	100 100 100 100 100 100 100 100 100 100	Name of the last	# 1 L	SILE IN THE REST				
Loan I										
Education and Welfare										
Loan 118 Aged Accommodation	16,490	15,768	15,011	14,219	13,387	12,515	11,601	10,643	9,637	8,58
Loan K		-	41.7	-	-	-	-	-	-	-
Housing										
Loan 115 Staff Housing	3,750	3,410	3,051	2,670	2,267	1,840	1,388	908	400	
Loan 121 2018-19 Lodge Loan			6,897	6,589	6,272	5,944	5,606	5,258	4,897	4,528
Loan 121A 2019-20 Lodge Loan			0,007	6,897	6,589	6,272	5,944	5,606	5,258	4,89
Loan 123 Exec Staff Housing B					0,505	0,2,2	3,344	3,000	3,238	11,03
Community Amenities										
Loan 112 Landfill	340	523	362							
Loan O		1	302					radia.		
Recreation and Culture										
Loan 114 Swimming Pool	6,830	6,213	5,559	4,866	4,132	3,354	2,529	1,655	729	No. of Australia Confession

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Loan Repayment Schedule (compiled from amortisation schedules) 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 \$ \$ \$ \$ \$ \$ \$ Loan Q Transport Loan R Loan S **Economic Services** Loan 106 Flax Mill 105 Loan 109 Flax Mill Water 160 **Other Property and Services** Loan 110 Admin Building 505 471 Loan W 24,070 20,922 29,044 Total Interest on Council Loans 35,241 32,647 29,926 27,068 28,180 26,467 30,880 26,467 20,922 29,044 **Total Interest** 28,180 30,880 35,241 32,647 29,926 27,068 24,070 TRUE Check to reassure all figures are in the total TRUE TRUE TRUE TRUE TRUE TRUE TRUE TRUE TRUE

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Loan Repayment Schedule (compiled from amortisation schedules)

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DAN PRINCIPAL REPAYMENTS			Control of the last	A SELECTION OF	THE RESIDENCE					
elf Supporting Loans										
Loan A										
Principal Paid			Harris Line					THE PARTY NAMED		
Principal Outstanding	-	-			=	-	ä	-	-	
Loan B										
Principal Paid	10 mm 10 mm			and the same		C				
Principal Outstanding	-	-	-	-	-	-	12	-	-	-
Loan C										
Principal Paid				- 1	- 4	-11				
Principal Outstanding	ē	: <del>=</del> :	=	-	-	-	-	-	-	
Total New Self-Supporting Loans		-	_	-	-	-	-		-	
Principal Paid	-	8-3	-	-	•	-	-	-	-	
Principal Outstanding	¥	-	-	-			-			

## **Shire Boyup Brook Long Term Financial Plan 2017 - 2027** Loan Repayment Schedule (compiled from amortisation schedules) 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 \$ \$ \$ \$ \$ Governance Loan D Principal Paid **Principal Outstanding** Loan E Principal Paid **Principal Outstanding** Law, Order Public Safety Loan F Principal Paid **Principal Outstanding** Loan G Principal Paid **Principal Outstanding** Health Loan 102 Principal Paid Principal Outstanding Loan I Principal Paid **Principal Outstanding Education and Welfare** Loan 118 Aged Accommodation 347,183 19,734 Principal Paid 14,846 15,567 16,323 17,116 17,947 18,819 20,692 21,697 22,751 **Principal Outstanding** 332,337 316,770 300,447 283,331 265,384 246,565 226,831 206,139 184,442 161,691 Loan K Principal Paid **Principal Outstanding** Housing Loan 115 Staff Housing 65,148

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Loan Repayment Schedule (compiled from amortisation schedules)

	2017/2018	2018/2019	2019/2020		2021/2022		2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Principal Paid	5,677	6,016	6,375	6,755	7,158	7,585	8,038	8,517	9,027	
Principal Outstanding	59,471	53,455	47,080	40,325	33,167	25,582	17,544	9,027	-	-
Loans 119 & 121 Lodge & GROH House	700,000									
Principal Paid	700,000					-			614 A 10 T	
Principal Outstanding	-	(#3	-	-	-	-	-	-	-	-
Loans 121 & 121A Lodge		250,000	250,000							
Principal Paid Loan 121			9,936	10,244	10,564	10,892	11,231	11,578	11,936	12,30
Principal Paid Loan 121A			-	9,936	10,244	10,564	10,892	11,231	11,578	11,93
Principal Outstanding	-	250,000	490,064	469,883	449,075	427,619	405,497	382,689	359,175	334,93
Loan 122 Staff Housing									400,000	
Principal Paid				-						15,89
Principal Outstanding	-	-	1.	-	*	-	-	-	400,000	384,10
Community Amenitites										
Loan 112 Landfill	9,773									
Principal Paid	1,491	3,141	3,367	1,774					-	
Principal Outstanding	8,282	5,141	1,774	-	(#3)		-	-	-	-
Loan O	Mar. 196-119									
Principal Paid		Consultation of the state of th					Lindral II- No	-		
Principal Outstanding		÷	-	=	-		-	-	-	-
Recreation and Culture										
Loan 114 Swimming Pool	118,495									
Principal Paid	10,322	10,939	11,592	12,285	13,020	13,798	14,622	15,497	16,420	
Principal Outstanding	108,173	97,234	85,642	73,357	60,337	46,539	31,917	16,420	-	-
Loan Q										
Principal Paid			Carlo Service				-			
Principal Outstanding	-	-	-		=	-	-	-	-	2
Transport										
Loan R										
Principal Paid				-						
Principal Outstanding	_	_	_	-	-	-	_	-	-	-

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Loan Repayment Schedule (compiled from amortisation schedules) 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 \$ \$ \$ Loan S Principal Paid **Principal Outstanding Economic Services** Loan 106 Flax Mill 2,979 2,979 Principal Paid **Principal Outstanding** Loan 109 Flax Mill Water 5,110 2,515 2,595 **Principal Paid Principal Outstanding** 2,595 Other Property and Services Loan 110 Admin Building 15,928 Principal Paid 1,110 14,818 **Principal Outstanding** 14,818 Loan W Principal Paid **Principal Outstanding Total New Council Loans** 250,000 250,000 400,000 1,264,616 **Principal Paid** 38,940 53,076 47,593 58,111 58,933 61,658 64,516 67,514 70,658 62,893 **Principal Outstanding** 525,676 722,600 925,007 866,896 807,963 746,305 681,789 614,275 943,617 880,724 400,000 **Total All New Loans** 1,264,616 250,000 250,000 47,593 62,893 70,658 **Principal Paid** 38,940 53,076 58,111 58,933 61,658 64,516 67,514 Principal Outstanding 525,676 722,600 925,007 866,896 807,963 746,305 681,789 614,275 943,617 880,724

### **Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 Depreciation Schedule** 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 \$ LAND AND BUILDINGS Dep'n Rate: 0.0215 Land Purchased for Resale Book Value of Land 2,206,803 Land Acquisition Land Disposed **Total Land** 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 Book Value of Buildings 10,608,957 **Buildings Acquired** 1,597,450 695,000 595,000 395,000 3,582,085 416,085 195,000 95,000 495,000 95,000 **Buildings Disposed Total Buildings** 12,206,407 12,638,969 12,969,702 13,092,250 16,397,098 16,499,153 16,343,894 16,089,596 16,239,691 15,990,859 Depreciation (262,438)(264, 267)(272,452)(277, 237)(314,030)(350, 259)(349, 297)(344,905)(343,832)(342,782) **Book Value of Buildings** 11,943,969 12,374,702 12,697,250 12,815,013 16,083,068 16,148,894 15,994,596 15,744,691 15,895,859 15,648,077 MOTOR VEHICLES Dep'n Rate: 0.085 **Existing Fleet** Vehicle Acquisition 166,100 77,000 243,100 135,000 50,000 340,100 40,000 244,700 100,000 87,000 Vehicle Disposal (29,700)(168,300)(79,200)(16,500)(216,700)(27,500)(173,800)(73,700)(18,700)PLANT AND EQUIPMENT **Existing Heavy Plant** 2,936,655 Plant & Equipment Acquisition 887,450 407,000 597,040 299,750 227,000 472,500 328,000 291,850 681,750 405,000 Plant & Equipment Disposal (511,480)(192, 235)(224, 190)(77,625)(79,200)(105,810)(114, 190)(97,010)(230,480)(77,000)**Total Plant & Equipment** 3,478,725 3,445,098 3,601,620 3,575,752 3,458,260 3,658,036 3,580,535 3,545,526 3,721,510 3,808,851 Depreciation (295,692) (291,128)(303,793)(298,792)(290,314)(303,811)(300,749)(301,585)(308,959)(310,977)Book Value of Motor Vehicles, Plant & Equipment 3,183,033 3,153,970 3,297,827 3,276,960 3,167,946 3,354,225 3,279,786 3,243,940 3,412,551 3,497,874

S	hire of Bo			erm Fination Sched		n 2017 -	2027			
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FURNITURE AND EQUIPMENT										
Dep'n Rate: 0.115		SECURIORISMO DE COMO ENCORDO		ALL DESCRIPTION OF THE PARTY OF				William Control of Control	INTERESTMENT CONTRIBUTION	US SAMENAS I SECUCIONA
Existing Furniture & Equipment	130,703									
Furniture and Equipment Acquired	166,900	27,500	27,500	27,500	27,500	27,500	57,500	27,500	27,500	27,500
Furniture and Equipment Disposed	200,500	27,500	27,500	2						
Total Furniture & Equipment	297,603	290,879	286,509	282,642	279,219	276,190	303,510	299,412	294,061	289,325
Depreciation	(34,224)	(31,870)	(31,367)	(30,923)	(30,529)	(30,181)	(31,597)	(32,851)	(32,236)	(31,691
Book Value of Furniture & Equipment	263,379	259,009	255,142	251,719	248,690	246,010	271,912	266,561	261,825	257,634
TOTAL PROPERTY PLANT AND EQUIPMENT New Property Plant and Equipment Total Depreciation Fair Value Adjustment Book Value of Total Property Plant and Equipment	2,306,420 18,189,538 (592,354) 17,597,184	984,565 18,581,749 (587,264) 17,994,485	1,070,150 19,064,635 (607,613) 18,457,022	700,425 19,157,447 (606,952) - 18,550,495	3,790,885 22,341,380 (634,873) 21,706,507	933,675 22,640,182 (684,250) 21,955,931	478,810 22,434,741 (681,644) 18,982 21,772,079	388,240 22,160,319 (679,341) 21,480,978	1,000,070 22,481,048 (685,027) 21,796,021	518,800 <b>22,314,821</b> (685,450 19,339 <b>21,648,709</b>
INFRASTRUCTURE (ALL)										
Existing Infrastructure	162,716,810									
New Infrastructure Developed	9,026,975	1,678,805	1,678,750	2,043,750	1,708,750	1,710,885	2,200,885	1,732,315	1,735,530	2,206,250
Total Infrastructure	171,743,785	170,954,699	170,192,294	169,805,830	169,229,674	168,524,374	168,319,210	167,795,552	167,135,645	166,955,951
Depreciation	(2,467,891)	(2,441,155)	(2,430,214)	(2,422,050)	(2,416,186)	(2,406,049)	(2,399,589)	(2,395,437)	(2,385,944)	(2,379,988
Fair Value Adjustment				137,144	-		143,617	-	-	146,177
Book Value Infrastructure	169,275,894	168,513,544	167,762,080	167,520,924	166,813,489	166,118,325	166,063,237	165,400,115	164,749,701	164,722,140
Total Assets	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849
<b>Total Depreciation</b> Depreciation on New Assets	(3,060,245)	(3,028,419) (417,641)	(3,037,827) (384,511)	<b>(3,029,002)</b> (535,900)	<b>(3,051,059)</b> (374,848)	<b>(3,090,300)</b> (401,057)	<b>(3,081,233)</b> (589,394)	<b>(3,074,778)</b> (442,904)		<b>(3,065,438</b> (584,800

# Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Key Performance Indicators

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	Ś	Ś
OPERATING SURPLUS RATIO							A STATE OF STREET		er de la company	er er en
Operating Revenue	4,953,465	5,771,472	5,984,993	6,199,478	6,421,921	6,644,695	6,875,386	7,105,717	7,343,890	7,590,178
Less Operating Exp incl interest & depreciation	(7,466,272)	(7,690,931)	(7,856,221)	(8,001,098)	(8,174,681)	(8,370,255)	(8,522,484)	(8,674,372)	(8,833,738)	(9,007,787
= Net Operating Surplus	(2,512,807)	(1,919,459)	(1,871,228)	(1,801,621)	(1,752,760)	(1,725,559)	(1,647,098)	(1,568,655)	(1,489,848)	(1,417,609)
Divided by Own Source Revenue (Rates)	2,659,375	2,793,672	2,919,394	3,043,469	3,172,820	3,299,737	3,431,724	3,560,417	3,693,933	3,832,455
Ratio Target - (+ve) Between 0% and 15%	-94.49%	-68.71%	-64.10%	-59.20%	-55.24%	-52.29%	-48.00%	-44.06%	-40.33%	-36.99%
CURRENT RATIO				i e kaj pomena vez						
Current Assets	1,008,905	856,217	720,553	516,072	725,958	531,145	588,089	611,423	727,310	947,871
Less Restricted Assets	(884,580)	(721,892)	(586,228)	(401,747)	(611,633)	(406,820)	(453,764)	(487,097)	(622,984)	(813,546)
= Net Current Assets	124,325	134,325	134,325	114,325	114,325	124,325	134,325	124,325	104,325	134,325
Divided by Current Liabilities less	172,401	176,918	187,436	168,258	170,983	183,841	196,839	189,983	162,218	192,218
Current Liabilities ass'd with Restricted Assets	(49,170)	(54,670)	(54,670)	(54,670)	(60,670)	(63,670)	(63,670)	(63,670)	(63,670)	(63,670)
= Net Current Liabilities	123,231	122,248	132,766	113,588	110,313	120,171	133,169	126,313	98,548	128,548
Ratio Target > or = to 1:1	1.01	1.10	1.01	1.01	1.04	1.03	1.01	0.98	1.06	1.04
Assume Provision 50% of Leave Cash Reserve	49,170	54,670	54,670	54,670	60,670	63,670	63,670	63,670	63,670	63,670
RATES COVERAGE RATIO									03,070	03,070
Total Rates Revenue	2,659,375	2 702 672	2 010 204	2.042.460	2 172 020	2 200 727	2 424 72			
Divided by Total Expenses	7,466,272	2,793,672 7,690,931	2,919,394 7,856,221	3,043,469 8,001,098	3,172,820 8,174,681	3,299,737 8,370,255	3,431,724 8,522,484	3,560,417 8,674,372	3,693,933 8,833,738	3,832,455 9,007,787
Ratio Target > or = to 40%	35.6%	36.3%	27.29	28.0%	20.00/					
1010 Target > 01 - 10 40/0	35.6%	30.3%	37.2%	38.0%	38.8%	39.4%	40.3%	41.0%	41.8%	42.5%

S	hire Boyu		Long Ter Perform			2017 - 2	027			
	2017/2018	2018/2019 \$	2019/2020 \$	2020/2021 \$	2021/2022 \$	2022/2023 \$	2023/2024 \$	2024/2025 \$	2025/2026 \$	2026/27 \$
DEBT SERVICE COVERAGE RATIO	3		3		<b>,</b>					7
Operating Surplus before Interest & Depreciation		ACTOR DESIGNATION AND THE PARTY OF THE PARTY		ADMINISTRATION OF THE PARTY OF	THE RESERVE OF THE PARTY OF THE	NOTHER PROPERTY OF THE PARTY OF	A SHAPARAGAMAN AND SHAPAN AND SHA	ATT OF SHIELD PERSONNESSEE	And the second section of the second	The state of the s
= Operating Revenue	4,953,465	5,771,472	5,984,993	6,199,478	6,421,921	6,644,695	6,875,386	7,105,717	7,343,890	7,590,178
Less Operating Expenses	(7,466,272)	(7,690,931)	(7,856,221)	(8,001,098)	(8,174,681)	(8,370,255)	(8,522,484)	(8,674,372)	(8,833,738)	(9,007,787
Except Interest Expense and Depreciation	3,081,565	3,054,886	3,068,708	3,064,243	3,083,706	3,120,225	3,108,301	3,098,848	3,091,893	3,094,482
= OSBID	568,758	1,135,426	1,197,480	1,262,622	1,330,946	1,394,666	1,461,203	1,530,193	1,602,045	1,676,873
Divided by Principal and Interest	62,855	79,543	78,473	93,352	91,580	91,583	91,584	91,584	91,580	91,937
Ratio Target > or = 2	9	14	15	14	15	15	16	17	17	18
ASSET SUSTAINABILITY RATIO	10.752.675	2 005 205	2 141 200	2 001 000	E EOE 22E	2,967,070	2,821,385	2,391,365	2,639,780	2,820,750
Capital Renewal Expenditure	10,752,675	2,885,305	3,141,390	2,901,000	5,595,335	3,090,300	3,081,233	3,074,778	3,070,971	3,065,438
Divided by Depreciation Expense	3,060,245	3,028,419	3,037,827	3,029,002	3,051,059	3,090,300	3,081,233	3,074,778	3,070,971	3,003,436
Ratio Target 90% to 100%	351.4%	95.3%	103.4%	95.8%	183.4%	96.0%	91.6%	77.8%	86.0%	92.0%
ASSET CONSUMPTION RATIO										
Deprec'd Replace't Cost Assets (Written Down Value)	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849
Divided by (Assumed) Current Replacement Cost	250,750,000	253,217,664	255,974,543	258,491,875	263,712,363	266,278,376	268,672,965	270,621,426	273,251,890	275,653,356
Ratio Target 50% to 75%	74.5%	73.7%	72.7%	72.0%	71.5%	70.6%	69.9%	69.1%	68.3%	67.6%
Assumed Current Replacement Cost	250,750,000									
New Assets Acquired at Cost	-	2,885,305	3,141,390	2,901,000	5,595,335	2,967,070	2,821,385	2,391,365	3,039,780	2,820,750
Depreciation on New Assets		(417,641)	(384,511)	(535,900)	(374,848)	(401,057)	(589,394)	(442,904)	(409,316)	(584,800
Fair Value Revaluation (6% - 3-yearly)				152,232			162,599			165,516
New Current Replacement Cost	250,750,000	253, <b>217,664</b>	255,974,543	258,491,875	263,712,363	266,278,376	268,672,965	270,621,426	273,251,890	275,653,356
					(A. 10. A. 1					
ASSET RENEWAL FUNDING RATIO	24 007 707		MARKET REPORT OF							el es contente de
Net Present Value of Planned Renewal Expenditure	34,887,707									
Divided by NPV of Asset Mgment Plan Projections	147,600,000									
Ratio Target 95% to 105%	23.6%									

# Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Cash Reserves

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
LAND PURCHASE AND DEVELOPMENT	PATER CONTRACTOR									
Opening Balance		-	-	-	-	-	-	-	-	-
Transfer to Reserve		4		THE RESERVE						-
Transfer FromReserve			- 44	1	-	-	-	•		
Balance 30 June	-		-		-		-	-		-
PLANT RESERVE										
Opening Balance	482,960	130,790	130,790	71,790	71,790	71,790	71,790	118,734	152,068	152,068
Transfer to Reserve	347,000	7 7 2 7					To the second			
Transfer From Reserve	(699,170)		(59,000)	-	-		46,944	33,334		
Balance 30 June	130,790	130,790	71,790	71,790	71,790	71,790	118,734	152,068	152,068	152,068
BUILDING RESERVE										
Opening Balance	17,830	21,860	21,860	21,860	21,860	81,860	860	860	860	860
Transfer to Reserve	471,120		- 1		60,000		4		4	
Transfer From Reserve	(467,090)		-			(81,000)			<u>-</u>	
Balance 30 June	21,860	21,860	21,860	21,860	81,860	860	860	860	860	860
COMMUNITY HOUSING RESERVE								Selection of the N		
Opening Balance	75,195	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,345
Transfer to Reserve	30,325			-	-					
Transfer From Reserve	(18,175)		-				-	_	-	
Balance 30 June	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,345
EMPLOYEE ENTITLEMENTS (LEAVE) RESERVE										
Opening Balance	48,380	49,170	54,670	54,670	54,670	60,670	63,670	63,670	63,670	63,670
Transfer to Reserve	790	5,500			6,000	3,000	<b>X</b> 50/20 10/4			APPENDING TO
Transfer From Reserve				<u> </u>			<u>-</u>			4000
Balance 30 June	49,170	54,670	54,670	54,670	60,670	63,670	63,670	63,670	63,670	63,670

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Cash Reserves** 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 2017/2018 \$ \$ \$ \$ \$ \$ \$ \$ \$ **EMERGENCY SERVICES RESERVE** 11,985 11,985 11,985 11,985 11,985 11,985 **Opening Balance** 11,795 11,985 11,985 11,985 Transfer to Reserve 190 Transfer From Reserve 11,985 11,985 11,985 11,985 Balance 30 June 11,985 11,985 11,985 11,985 11,985 11,985 INSURANCE CLAIMS RESERVE 14,615 **Opening Balance** 14,380 14,615 14,615 14,615 14,615 14,615 14,615 14,615 14,615 Transfer to Reserve 235 Transfer From Reserve 14,615 14,615 14,615 14,615 14,615 Balance 30 June 14,615 14,615 14,615 14,615 14,615 OTHER RECREATION RESERVE 67,645 67,645 67,645 67,645 67,645 67,645 67,645 67,645 **Opening Balance** 76,400 67,645 Transfer to Reserve 17,745 Transfer From Reserve (26,500)67,645 67,645 Balance 30 June 67,645 67,645 67,645 67,645 67,645 67,645 67,645 67,645 COMMERCIAL RESERVE 50,585 50,585 50,585 186,472 **Opening Balance** 469,930 462,845 294,657 217,993 33,512 177,398 190,561 135,887 139,565 143,885 Transfer to Reserve Transfer From Reserve (146,650)(168, 188)(76,664)(184,481)(126,813)-50,585 186,472 377,033 177,398 50,585 50,585 Balance 30 June 462,845 294,657 217,993 33,512 **BRIDGE MTCE CONSTRUCTION RESERVE** 150 150 150 150 **Opening Balance** 145 150 150 150 150 150 5 Transfer to Reserve Transfer From Reserve 150 150 150 Balance 30 June 150 150 150 150 150 150 150 SWIMMING POOL RESERVE 520 **Opening Balance** 520 520 520 520 520 520 32,000 520 520 Transfer to Reserve 36,520

# Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Cash Reserves

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transfer From Reserve	(68,000)						-			
Balance 30 June	520	520	520	520	520	520	520	520	520	520
AGED ACCOMMODATION RESERVE										
Opening Balance	368,590	5	5	5	5	5	5	5	5	5
Transfer to Reserve	6,025	-	-		-	-				
Transfer From Reserve	(374,610)	-					-		-	
Balance 30 June	5	5	5	5	5	5	5	5	5	5
ROADS CONSTRUCTION RESERVE					NEW COLOR		e e e e e e e e e e e e e e e e e e e		Article Street	
Opening Balance	27,050	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490
Transfer to Reserve	440		_							
Transfer From Reserve	-	-	-	÷ in			<u>.</u>	e de la companya de l	-	
Balance 30 June	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490
IT/OFFICE EQUIPMENT RESERVE			1776						ngo propinsi	(PSW)
Opening Balance	9,750	160	160	160	160	160	160	160	160	160
Transfer to Reserve	50,410	-		-				-	-	
Transfer From Reserve	(60,000)		-		-			_	-	
Balance 30 June	160	160	160	160	160	160	160	160	160	160
CIVIC RECEPTIONS RESERVE									Services	
Opening Balance	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer to Reserve	5,000		-		-		1		100-200	
Transfer From Reserve		-		X - S. Carlon - Carlo	-		-		_	
Balance 30 June	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL RESERVES							Ferrina and			
Opening Balance	1,639,405	884,580	721,892	586,228	401,747	611,633	406,820	453,764	487,097	622,984
Transfer to Reserve	1,105,370	5,500	-		209,885	3,000	-		135,887	190,561
Transfer From Reserve	(1,860,195)	(168,188)	(135,664)	(184,481)	Refigure	(207,813)	46,944	33,334		-
Total Reserves 30 June	884,580	721,892	586,228	401,747	611,633	406,820	453,764	487,097	622,984	813,546

Shire E	Shire Boyup Brook Long Term Financial Plan 2017 - 2027												
Cash Reserves													
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			

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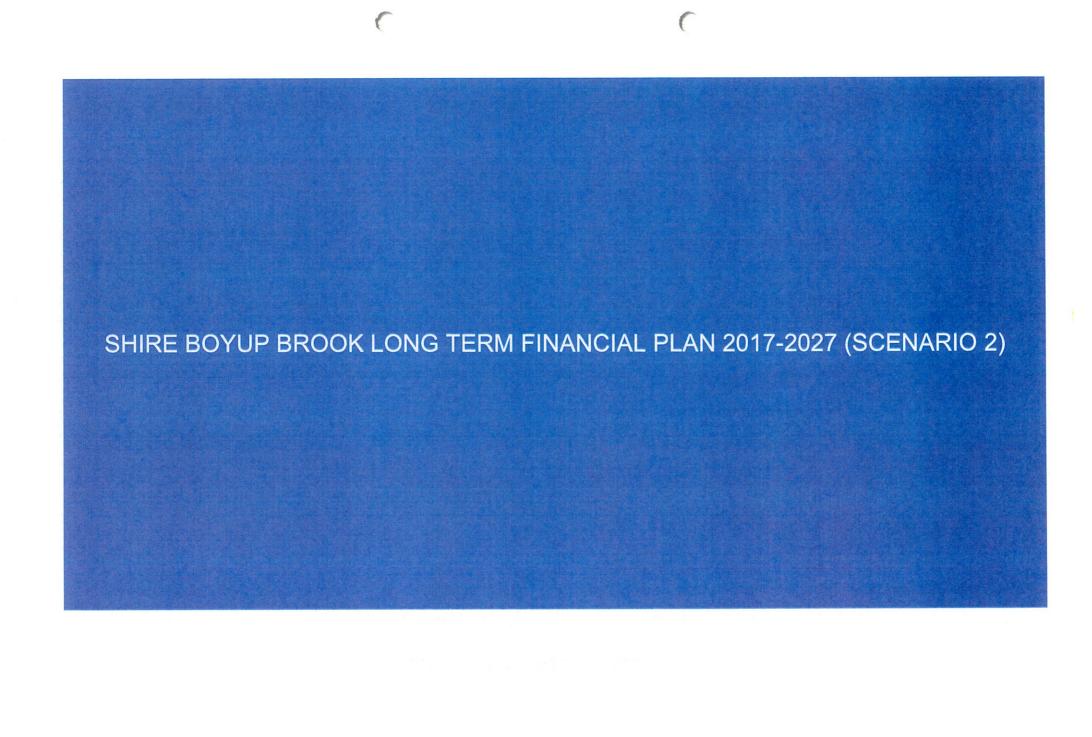
Check to reassure all figures are in the total NOTE - If additional Reserves are added, don't forget to update the formulas to include these in total lines 49, 50 and 51

TRUE

TRUE

# Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Variable Assumptions Underpinning the Plan

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
OPERATING REVENUES				PASSES SEE		SYNC WEST				
Rates - Annual Increases	5.0%	5.0%	4.5%	4.25%	4.25%	4.0%	4.0%	3.75%	3.75%	3.75%
Rates - Growth in Rate Base	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%
Operating Grants, Subsidies and Contributions	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%		3.0%
Non-operating Grants, Subsidies, Contbns	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		2.5%
Fees and Charges	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%		3.0%
Service Charges										
Interest Earnings	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Other revenue	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		2.5%
OPERATING EXPENSES	0785 (CERCIA									
Employee Costs	3.5%	3.75%	3.25%	3.00%	3.00%	3.00%	3.00%	2.75%	2.75%	2.75%
Materials and Contracts	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Charges	8.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Depreciation on Non-current Assets (see below)										
Interest Expense (based on estimated borrowings)	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Insurance Expense	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Other Expenditure	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		2.5%
CAPITAL ASSETS				e e grande de						
Average Depreciation - Buildings	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Average Depreciation - Other	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Average Depreciation - Infrastructure Roads	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%
Average Depreciation - Infrastructure Other	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%



## Page 2. BLANK - INTENTIONAL

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Comprehensive Income by Nature and Type

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NCOME: REVENUES FROM ORDINARY ACTIVITIES										
EXCLUDING PROFIT ON ASSET DISPOSAL, NON-OPERATING G	RANTS, SUBSIDIES & CON	TRIBUTIONS								
Rates	2,659,375	2,772,396	2,890,223	3,013,057	3,141,112	3,266,757	3,397,427	3,524,831	3,657,012	3,794,150
Rates Growth		1,330	1,386	1,443	1,508	1,573	1,632	1,697	1,761	1,827
Operating Grants, Subsidies & Contributions	795,625	1,315,890	1,355,365	1,396,025	1,437,905	1,481,040	1,525,470	1,571,235	1,618,370	1,666,920
Fees & Charges	1,347,175	1,507,590.25	1,552,818	1,599,402	1,647,385	1,696,806	1,747,710	1,800,142	1,854,146	1,909,770
Service Charges				MANUSCRIPTURE.		10 miles	The state of the s	and the same of the	Control of the Control	San Marine
Interest Earnings	74,940	76,062	77,203	78,361	79,536	80,730	81,940	83,170	84,417	85,683
Other Revenue	76,350	78,258	80,214	82,220	84,275	86,382	88,541	90,755	93,024	95,349
Total Revenue	4,953,465	5,751,526	5,957,209	6,170,509	6,391,721	6,613,287	6,842,721	7,071,828	7,308,730	7,553,699
EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIE	S									
EXCLUDING LOSS ON ASSET DISPOSAL										
Employee Costs	(2,617,510)	(2,761,035)	(2,843,866)	(2,929,182)	(3,017,058)	(3,107,570)	(3,200,797)	(3,288,819)		(3,472,191)
Materials & Contracts	(1,220,242)	(1,286,849)	(1,325,455)	(1,365,218)	(1,406,175)	(1,448,360)	(1,491,811)	(1,536,565)		(1,630,142)
Utilities	(170,655)	(184,307)	(193,523)	(199,328)	(205,308)	(207,361)	(209,435)	(211,529)	The second secon	(215,781)
Depreciation	(3,060,245)	(3,028,419)	(3,037,827)	(3,029,002)	(3,051,059)	(3,090,300)	(3,081,233)	(3,074,778)		(3,065,438)
Interest Expenses	(21,320)	(26,467)	(30,880)	(35,241)	(32,647)	(29,926)	(27,068)	(24,070)		(29,044)
Insurance	(181,710)	(189,887)	(198,432)	(207,361)	(216,693)	(226,444)	(236,634)	(247,282)		(270,038)
Other Expenditure	(194,590)	(199,455)	(204,441)	(209,552)	(214,791)	(220,161)	(225,665)	(231,306)		(243,016
Total Expenditure	(7,466,272)	(7,676,419)	(7,834,425)	(7,974,885)	(8,143,730)	(8,330,121)	(8,472,642)	(8,614,350)	(8,762,960)	(8,925,650)
Sub-total	(2,512,807)	(1,924,894)	(1,877,216)	(1,804,376)	(1,752,009)	(1,716,834)	(1,629,921)	(1,542,522)	(1,454,230)	(1,371,951
Non-Operating Grants, Subsidies & Contributions	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,375
Profit on Asset Disposals	And the second	A STATE OF THE STATE OF		-	A CONTRACTOR		10 St. (2. 1)	Christian .		1
Loss on Asset Disposals	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,700
Sub-total	7,767,532	1,194,800	1,244,295	1,375,335	4,470,155	1,136,665	1,357,020	715,280	961,021	1,330,675
NET RESULT	5,254,725	(730,094)	(632,921)	(429,041)	2,718,146	(580,169)	(272,901)	(827,242)	(493,210)	(41,276
								Sanda Barbara Mark		
OTHER COMPREHENSIVE INCOME		NAME OF THE OWNER, OF THE OWNER,	Alberta State of Stat	THE STATE OF THE S		STATE STATE STATE OF	4.52.500	ALCOHOL MICHELLE STROKE	AND DESCRIPTION OF THE PARTY OF	165 516
Changes in Valuation of non-current assets	THE RESERVE OF THE PARTY OF	The second second	A THE SHALL SHALL	152,232	er and side		162,599			165,516
Total Other Comprehensive Income	-	(*)		· 152,232	(=)		162,599	-		165,516
TOTAL COMPREHENSIVE INCOME	5,254,725	(730,094)	(632,921)	(276,809)	2,718,146	(580,169)	(110,302)	(827,242	(493,210)	124,239

# Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Comprehensive Income by Program

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NCOME: REVENUES FROM ORDINARY ACTIVITIES							Parameter State			
XCLUDING PROFIT ON ASSET DISPOSAL AND NON-OPERATI	NG GRANTS, SUBSIDIES & CON	ITRIBUTIONS								
Governance	500	528	547	567	587	607	628	649	671	69
General Purpose Funding	3,343,115	4,050,865	4,195,730	4,345,960	4,501,763	4,657,814	4,819,407	4,980,770	5,147,622	5,320,15
Law, Order, Public Safety	93,500	98,744	102,275	105,937	109,735	113,539	117,477	121,411	125,478	129,68
Health	877,845	927,075	960,229	994,610	1,030,267	1,065,981	1,102,963	1,139,892	1,178,078	1,217,56
Education and Welfare	7,875	8,317	8,614	8,922	9,242	9,563	9,894	10,226	10,568	10,92
Housing	56,400	59,563	61,693	63,902	66,193	68,487	70,863	73,236	75,689	78,22
Community Amenities	204,225	215,678	223,391	231,390	239,685	247,994	256,597	265,189	274,072	283,25
Recreation and Culture	58,510	61,791	64,001	66,293	68,669	71,050	73,515	75,976	78,521	81,15
Transport	126,245	133,325	138,093	143,037	148,165	153,301	158,620	163,931	169,422	175,10
Economic Services	118,625	125,278	129,758	134,404	139,222	144,048	149,046	154,036	159,196	164,53
Other Property and Services	66,625	70,361	72,878	75,487	78,193	80,904	83,711	86,513	89,411	92,40
Total Revenue	4,953,465	5,751,526	5,957,209	6,170,509	6,391,721	6,613,287	6,842,721	7,071,828	7,308,730	7,553,69
EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITI										RPS-DAMPAGINOT
EXCLUDING LOSS ON ASSET DISPOSAL AND FINANCE COSTS										
Governance	(330,040)	(340,301)	(347,306)	(353,532)	(361,017)	(369,280)	(375,598)	(381,880)	(388,468)	(395,68
General Purpose Funding	(123,360)	(127,195)	(129,813)	(132,141)	(134,938)	(138,027)	(140,388)	(142,736)	(145,199)	(147,89
Law, Order, Public Safety	(322,850)	(332,888)	(339,739)	(345,831)	(353,152)	(361,235)	(367,416)	(373,561)	(380,005)	(387,060
Health	(1,039,320)	(1,071,633)	(1,093,691)	(1,113,299)	(1,136,870)	(1,162,890)	(1,182,786)	(1,202,569)	(1,223,315)	(1,246,026
Education and Welfare	(94,701)	(81,877)	(84,644)	(87,223)	(90,203)	(93,445)	(96,172)	(98,933)	(101,829)	(104,953
Housing	(122,637)	(123,040)	(119,104)	(122,107)	(125,608)	(129,434)	(132,572)	(135,734)	(139,051)	(142,500
Community Amenities	(359,054)	(369,694)	(377,475)	(384,612)	(392,755)	(401,744)	(408,617)	(415,452)	(422,619)	(430,465
Recreation and Culture	(852,313)	(872,599)	(891,342)	(908,115)	(928,179)	(950,295)	(967,436)	(984,533)	(1,002,472)	(1,021,826
Transport	(3,599,207)	(3,711,108)	(3,787,495)	(3,855,399)	(3,937,026)	(4,027,135)	(4,096,036)	(4,164,544)	(4,236,388)	(4,315,040
Economic Services	(503,760)	(519,340)	(530,114)	(539,618)	(551,043)	(563,655)	(573,298)	(582,887)	(592,943)	(603,951
Other Property and Services	(97,710)	(100,277)	(102,822)	(104,665)	(106,881)	(109,327)	(111,198)	(113,058)	(115,008)	
Total Expenditure	(7,444,952)	(7,649,952)	(7,803,544)	(7,946,541)	(8,117,672)	(8,306,467)	(8,451,519)	(8,595,886)	(8,747,297)	(8,912,540
Net Result from Operating Activities	(2,491,487)	(1,898,427)	(1,846,336)	(1,776,032)	(1,725,951)	(1,693,180)	(1,608,798)	(1,524,057)	(1,438,567)	(1,358,841
INANCE COSTS		STATE OF THE PARTY		6-45-70-30-30-30-30-30-30-30-30-30-30-30-30-30						
Education and Welfare	(13,484)	(15,768)	(15.011)	(14.210)	(42.207)	(42 545)	(44.551)			MARKET STATE
Housing			(15,011)	(14,219)	(13,387)	(12,515)	(11,601)	(10,643)	(9,637)	(8,583
Community Amenities	(2,603)	(3,410)	(9,948)	(9,259)	(8,539)	(7,784)	(6,994)	(6,166)	(5,297)	(4,528
		(523)	(362)	(4.900)	(4.422)	(2.25.1)	(0.555)			
Recreation and Culture	(4,122)	(6,213)	(5,559)	(4,866)	(4,132)	(3,354)	(2,529)	(1,655)	(729)	10000
Economic Services	(265)	(82)	Hamilton and						* 1	-
Other Property and Services	(505)	(471)	(22.222)	400.04.11	(00.00-1				•	-
Sub-total	(21,320)	(26,467)	(30,880)	(28,344)	(26,058)	(23,653)	(21,124)	(18,464)	(15,663)	(13,111

	Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Comprehensive Income by Program												
BERTON BOOK ELEMENT OF A STATE OF	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
Recreation and Culture	Care Care Land	75,000	85,000	100,000	3,487,085	321,085	THE RESIDENCE	1 1 5 - 17	THE CHARLES THE PARTY	SEAL STREET			
Housing		275,000	275,000		-	-	1000	LUBER !					
Transport	7,832,632	864,975	919,975	1,289,590	991,770	844,900	1,369,900	739,900	988,675	1,339,375			
Sub-total	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,375			
PROFIT / (LOSS) ON DISPOSAL OF ASSETS													
Transport	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,700)			
Sub-total	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,700)			
NET RESULT	5,254,725	(730,094)	(632,921)	(429,041)	2,718,146	(580,169)	(272,901)	(827,242)	(493,210)	(41,276			

Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Comprehensive Income by Program											
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
OTHER COMPREHENSIVE INCOME								per plant state.			
Changes in Valuation of non-current assets				152,232			162,599			165,516	
Total Other Comprehensive Income	-	-	-	152,232	-	-	162,599	-	-	165,516	
TOTAL COMPREHENSIVE INCOME	5,254,725	(730,094)	(632,921)	(276,809)	2,718,146	(580,169)	(110,302)	(827,242	) (493,210)	124,239	

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Statement of Cash Flows** 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/2027 \$ \$ \$ \$ CASH FLOWS FROM OPERATING ACTIVITIES RECEIPTS 3,795,782 3,265,894 3,396,552 3,524,721 3,657,736 2,664,643 2,771,565 2,889,315 3,027,293 3,140,255 Rates 1,437,905 1,481,040 1,525,470 1,571,235 1,618,370 1,666,920 Operating Grants, Subsidies & Contributions 840,621 1,315,890 1,355,365 1,396,025 1,757,758 1,706,561 1,347,175 1,387,590 1,429,218 1,472,094 1,516,257 1,561,745 1,608,597 1,656,855 Fees & Charges 84,417 85,683 74,940 76,062 77,203 78,361 79,536 80,730 81,940 83,170 Interest Earnings 46,063 47,445 46,021 44,641 43,419 44,721 Goods and Services Tax 38,577 39,734 40,926 42,154 93,024 95,349 76,350 78,258 80,214 82,220 84,275 86,382 88,540 90,755 Other Revenue 7,446,133 6,520,512 6,747,163 6,974,180 7,206,130 5,042,306 5,669,099 5,872,241 6,098,148 6,301,647 Sub-total

									-	THE RESERVE AND THE PERSON NAMED IN
PAYMENTS										
Employee Costs (Operating Only)	(2,599,536)	(2,742,522)	(2,824,798)	(2,909,542)	(2,996,828)	(3,086,733)	(3,179,335)	(3,267,490)	(3,355,268)	(3,445,592
Materials & Contracts	(1,187,318)	(1,222,938)	(1,259,626)	(1,297,414)	(1,336,337)	(1,376,427)	(1,417,720)	(1,460,251)	(1,504,059)	(1,549,181
Utilities (gas, electricity, water, etc.)	(170,655)	(184,307)	(193,521)	(199,324)	(205,304)	(207,357)	(209,432)	(211,526)	(213,641)	(215,778
Insurance	(181,710)	(189,887)	(198,432)	(207,360)	(216,692)	(226,443)	(236,633)	(247,281)	(258,409)	(270,037
Interest	(22,225)	(26,467)	(30,878)	(35,241)	(32,647)	(29,926)	(27,068)	(24,070)	(20,922)	(29,044
Other Expenditure	(194,590)	(199,455)	(204,441)	(209,552)	(214,791)	(220,161)	(225,665)	(231,306)	(237,089)	(243,016
Sub-total Sub-total	(4,356,034)	(4,565,576)	(4,711,695)	(4,858,434)	(5,002,598)	(5,147,046)	(5,295,852)	(5,441,925)	(5,589,388)	(5,752,648
Net Cash Provided by (Used in) Operating Activities	686,272	1,103,523	1,160,546	1,239,714	1,299,049	1,373,466	1,451,312	1,532,255	1,616,742	1,693,485
CASH FLOWS FROM INVESTING ACTIVITIES	Albert Charles									
Payments for Development of Land Held for Resale			NAME OF THE OWNER, OWNER, OWNER, OWNER, OWNER, OWNER,	Of the state of th				NA AND EL COLOMBA PARAMENTA	-	-
Payments for Purchase of Property, Plant & Equipment	(2,817,900)	(1,206,500)	(1,462,640)	(857,250)	(3,886,585)	(1,256,185)	(620,500)	(659,050)	(1,304,250)	(614,500
Payments for Construction of Infrastructure	(9,026,975)	(1,678,805)	(1,402,040)	(2,043,750)	(1,708,750)	(1,710,885)	(2,200,885)	(1,732,315)	(1,735,530)	(2,206,250
Grants / Contributions for the Development of Assets	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,375
Proceeds from Sales (excluding Land)	446,380	201,760	356,810	142,570	87,000	293,190	128,810	246,190	276,525	87,000
Net Cash Provided by (Used in) Investing Activities	(3,565,863)	(1,468,570)	(1,504,605)	(1,368,840)	(1,029,480)	(1,507,895)	(1,322,675)	(1,405,275)	(1,774,580)	(1,394,375
										White street
CASH FLOWS FROM FINANCING ACTIVITIES		SCHOOL STREET	(17 500)	(50.444)	(50,000)	ICA CEOL	(CA F1C)	(67.514)	(70 659)	162.90
Repayment of Debentures	(41,534)	(53,075)	(47,593)	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	(70,658)	(62,893
Proceeds from New Debentures	700,000	250,000	250,000	(50.111)	(50,022)	/C1 CE9\	(CA F16)	(67,514)	400,000 329,342	(62,893
Net Cash Provided by (Used in) Financing Activities	658,466	196,925	202,407	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	329,342	(02,093
NET INCREASE (DECREASE) IN CASH HELD	(2,221,125)	(168,122)	(141,652)	(187,237)	210,636	(196,087)	64,121	59,466	171,504	236,21
Cash at Beginning of Year	3,106,745	885,620	717,498	575,846	388,609	599,245	403,158	467,279	526,744	698,24
Cash at the End of Year	885,620	717,498	575,846	388,609	599,245	403,158	467,279	526,744	698,248	934,46

# Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Financial Postition

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
CURRENT ASSETS										
Cash and Cash Equivalents	885,620	717,498	575,846	388,609	599,245	403,158	467,279	526,744	698,248	934,465
Receivables	118,285	128,285	128,285	108,285	108,285	118,285	128,285	120,285	100,285	128,285
Inventories	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Inventories - Land Held for Resale										-
Total Current Assets	1,008,905	850,783	709,131	501,894	712,530	526,443	600,564	652,029	803,533	1,067,750
NON-CURRENT ASSETS										
Receivables										4.7
Inventories										
Property, Plant and Equipment	17,597,184	17,994,485	18,457,022	18,550,495	21,706,507	21,955,931	21,772,079	21,480,978	21,796,021	21,648,709
Infrastructure	169,275,894	168,513,544	167,762,080	167,520,924	166,813,489	166,118,325	166,063,237	165,400,115	164,749,701	164,722,140
Total Non-Current Assets	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849
TOTAL ASSETS	187,881,983	187,358,814	186,928,233	186,573,313	189,232,525	188,600,699	188,435,880	187,533,122	187,349,255	187,438,599
LIABILITIES										
CURRENT LIABILITIES										
Payables	119,325	129,325	129,325	109,325	109,325	119,325	129,325	121,325	101,325	129,325
Current Portion of Long Term Borrowings	53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893	62,893
Provisions	Burney and Suit Burney		4							
Total Current Liabilities	172,401	176,918	187,436	168,258	170,983	183,841	196,839	191,983	164,218	192,218
NON-CURRENT LIABILITIES										
Long Term Borrowings	472,600	675,007	866,896	807,963	746,305	681,789	614,275	543,617	880,724	817,831
Provisions	606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121
Total Non-Current Liabilities	1,078,721	1,281,128	1,473,017	1,414,084	1,352,426	1,287,910	1,220,396	1,149,738	1,486,845	1,423,952
TOTAL LIABILITIES	1,251,122	1,458,046	1,660,453	1,582,342	1,523,409	1,471,751	1,417,235	1,341,721	1,651,063	1,616,170
NET ASSETS	186,630,861	185,900,768	185,267,780	184,990,971	187,709,116	187,128,948	187,018,645	186,191,401	185,698,192	185,822,429

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Financial Postition

	2016/17	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NET CURRENT ASSETS						America de Sales					
CURRENT ASSETS											
Cash and Cash Equivalents		885,620	717,498	575,846	388,609	599,245	403,158	467,279	526,744	698,248	934,465
Receivables		118,285	128,285	128,285	108,285	108,285	118,285	128,285	120,285	100,285	128,285
Inventories		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Inventories - Land Held for Resale		-	-	-	-	-	-	-	-	-	-
Total Current Assets	-	1,008,905	850,783	709,131	501,894	712,530	526,443	600,564	652,029	803,533	1,067,750
CURRENT LIABILITIES											
Payables	-	119,325	129,325	129,325	109,325	109,325	119,325	129,325	121,325	101,325	129,325
<b>Current Portion of Long Term Borrowings</b>		53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893	62,893
Provisions		· ·	121	-	-	120		-	-	-	-
Total Current Liabilities		172,401	176,918	187,436	168,258	170,983	183,841	196,839	191,983	164,218	192,218
NET CURRENT ASSETS	-	836,504	673,865	521,695	333,636	541,547	342,602	403,724	460,046	639,315	875,532
LESS: Restricted Reserves		(884,580)	(716,458)	(574,806)	(387,569)	(598,205)	(402,118)	(466,238)	(525,704)	(697,208)	(933,425
LESS: Inventories		(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	THE RESIDENCE OF THE PARTY OF T	(5,000
ADD: Current Long Term Borrowings	-	53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893	62,893
ADD: Cash-backed Leave Reserve											
OPENING/CLOSING FUNDS											

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Statement of Changes in Equity** 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/2027 \$ \$ \$ \$ \$ \$ \$ \$ \$ EQUITY RETAINED SURPLUS Balance 1 July 53,547,763 59,557,313 58,995,341 58,504,005 58,262,201 60,769,711 60,385,629 60,048,608 59,161,900 58,497,187 Transfer from / (to) Reserve 754,825 168,122 141,652 187,237 (210,636)196,087 (64, 121)(171,504)(59,466)(236, 217)Net Result 5,254,725 (730,094)(632,988)(429.041)2,718,146 (580, 169)(272,901)(827, 242)(493, 210)(41, 276)Balance 30 June 59,557,313 58,995,341 58,504,005 58,262,201 60,769,711 60,385,629 60,048,608 59,161,900 58,497,187 58,219,693 CASH BACKED RESERVES Balance 1 July 1,639,405 884,580 716,458 574,806 387,569 598,205 402,118 466,238 525,704 697,208 Transfer (from) / to Reserve (754,825)(168, 122)(141,652)(187, 237)210,636 (196.087)64,121 59,466 171,504 236,217 Balance 30 June 884,580 716,458 574,806 387,569 598,205 402,118 466,238 525,704 697,208 933,425 ASSET REVALUATION RESERVE Balance 1 July 126,188,968 126,188,968 126,188,968 126,188,968 126,341,200 126,341,200 126,341,200 126,503,799 126,503,799 126,503,799 Total Other Comprehensive Income 152,232 162,599 165,516 Balance 30 June 126,188,968 126,341,200 126,188,968 126,188,968 126,341,200 126,341,200 126,503,799 126,503,799 126,503,799 126,669,315 TOTAL EQUITY Balance 30 June 186,630,861 185,900,768 185,267,780 184,990,971 187,709,116 187,128,948 187,018,645 186,191,401 185,698,192 185,822,429 Net Assets as Balance Sheet 186,630,861 185,900,768 185,267,780 184,990,971 187,709,116 187,128,948 187,018,645 186,191,401 185,698,192 185,822,429

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Rate Setting Statement** 2026/2027 2023/2024 2024/2025 2025/2026 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2017/2018 \$ \$ \$ \$ \$ \$ \$ REVENUES 3,526,527 3,658,773 3,795,976 3,142,620 3,268,329 3,399,059 2,658,515 2,773,726 2,891,609 3.014.500 Rate Levies (Under adopted assumptions) 4,813,562 4,285,201 4,638,632 5,097,098 4,545,599 7,727,956 4,510,943 10,126,722 4,192,775 4,345,575 Other Revenue 10,870,576 8,297,405 8,893,074 7,779,272 8,212,621 7,811,728 **Revenues Sub-total** 12,785,237 6,966,501 7,237,184 7,560,099 EXPENSES (8,934,350)(8,359,441)(8,485,522)(8,638,970)(8,790,614)All Operating Expenses (7,531,372)(7,696,594)(7,870,105)(7,989,140)(8.152,430)(493, 210)(41, 276)5,253,865 (730,094)(632,921)(429,041)2,718,146 (580.169)(272,901)(827, 242)Net Operating Profit/(Loss) NON CASH ITEMS 8,700 8,700 29,320 12,880 24,620 27,655 (Profit)/Loss on Asset Disposals 65,100 20,175 35,680 14,255 (2)(1)(1) 1 Movements in Provisions and Accruals 1,721 (1)(66)15,089 Movement in Non Current Debtors 3,060,245 3,028,419 3,037,827 3,029,002 3,051,059 3,090,300 3,081,233 3,074,778 3,070,971 3,065,438 Depreciation on Assets 3,119,620 3,094,113 3,099,397 3,098,627 3,074,136 3,073,441 3,058,346 3,059,758 Sub-total 3,127,066 3,048,593 CAPITAL EXPENDITURE AND REVENUE Development of Land Held for Resale (495,000)(95,000) (416,085)(195,000)(95,000)(1,597,450)(695,000)(595,000)(395,000)(3,582,085)Purchase Land and Buildings (1,990,500) (1,430,500)(1,490,500)(1,890,500)(1,580,500)(1,530,500)(2,090,500)(1,530,500)(1,630,500)Infrastructure Assets - Roads (8,785,225)(215,750) (180,385)(110,385)(201,815)(105,030)(153, 250)(128, 250)Infrastructure Assets - Other (241,750)(248,305)(188, 250)(492,000) (434,750)(277,000)(812,600)(368,000)(536,550)(781,750)(1,053,550)(484,000)(840, 140)Purchase Plant and Equipment (27,500)(27,500)(166,900)(27,500)(27,500)(27,500)(27,500)(27,500)(57,500)(27,500)Purchase Furniture and Equipment 276,525 87,000 293,190 128,810 246,190 446,380 201,760 356,810 142,570 87,000 Proceeds Disposal of Assets (58,933)(61,658)(64,516)(67,514)(70,658)(62,893)(53,076)(47,593)(58,111)Repayment of Debentures (41,535)400,000 Proceeds from New Debentures 700,000 250,000 250,000 Self-supporting Loan Principal (3,000)(64, 121)(59,466)(171,504)(236, 217)Transfers to Reserves (1,105,370)(5,500)(210,636)187,237 199,087 Transfers from Reserves 1,860,195 173,622 141.652 (2,629,304)(5,777,904)(2,539,451)(2,821,212)(2,272,155)(2,605,417)(3,032,860)(2,318,499)(2,440,521)**Net Cash From Investing Activities** (9,985,205)ESTIMATED SURPLUS/(DEFICIT) JULY 1 B/FWD 1,604,274 ESTIMATED SURPLUS/(DEFICIT) JUNE 30 C/FWD

CONTROL = 0

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 **Ten Year Capital Works Program** 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2024/2025 2025/2026 2023/2024 2026/2027 \$ \$ LAND AND BUILDINGS Land Purchased for Resale Renewal/ Upgrade of Buildings 505,250 695,000 595,000 395,000 3,582,085 416,085 195,000 95,000 95,000 95,000 Replacement of Buildings **New Buildings** 1,092,200 400,000 **Total Land and Buildings** 1,597,450 695,000 595,000 395,000 3,582,085 416,085 195,000 95,000 495,000 95,000 TRUE Proceeds from Sale of Land **Book Value Assets Sold** Profit / (Loss) on Sale **MOTOR VEHICLES Existing Fleet** 166,100 77,000 243,100 135,000 50,000 340,100 40,000 244,700 100,000 87,000 Additional Vehicles **Total Motor Vehicle Purchases** 166,100 77,000 243,100 135,000 50,000 340,100 40,000 244,700 100,000 87,000 TRUE Proceeds of Sale 75,000 27,000 153,000 72,000 15,000 197,000 25,000 158,000 67,000 17,000 Book Value Assets Sold 90,765 29,700 168,300 79,200 16,500 216,700 27,500 173,800 73,700 18,700 Profit / (Loss) on Sale (15,765)(2,700)(15,300)(7,200)(1,500)(19,700) (2,500)(15,800) (6,700)(1,700)PLANT AND EQUIPMENT **Existing Heavy Plant** 870,950 388,500 577,000 284,750 212,000 457,500 313,000 276,850 666,750 390,000 Existing Small Plant 16,500 18,500 20,040 15,000 15,000 15,000 15,000 15,000 15,000 15,000 Additional Heavy Plant Additional Small Plant **Total Plant and Equipment** 887,450 407,000 597,040 299,750 227,000 472,500 328,000 291,850 681,750 405,000 TRUE Proceeds of Sale 371,380 174,760 203,810 70,570 72,000 96.190 103,810 88,190 209,525 70,000 Book Value Assets Sold 420,715 192,235 224,190 77,625 79,200 105,810 114,190 97,010 230,480 77,000 Profit / (Loss) on Sale (49,335)(17,475)(20,380)(7,055)(7,200)(9,620)(10,380)(8,820)(20,955) (7,000)**FURNITURE AND EQUIPMENT** Furniture & Equipment 166,900 27,500 27,500 27,500 27,500 27,500 57,500 27,500 27,500 27,500 TRUE Proceeds of Sale **Book Value Assets Sold** Profit / (Loss) on Sale

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 Ten Year Capital Works Program

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NFRASTRUCTURE - ROADS (Would be supported by deta										
Regional Road Group Projects	594,300	612,130	612,130	612,130	612,130	612,130	612,130	612,130	612,130	612,13
MRWA Direct Funding Projects		-	π.	5.70	-		-	1070	-	-
MRWA Black Spot Projects			-			-	-		-	-
Roads to Recovery (R2R) Projects	997,425	456,870	511,870	421,485	583,665	436,795	501,795	331,795	580,570	471,27
Joint R2R/MR Special Bridge Projects	6,759,000	-		460,000	-	-	460,000		-	460,00
Carried Forward Projects		A STATE OF THE STATE OF								
Developers Projects - New		-	-	-	-	-	-	-	-	
Local Roadworks - Renewal	434,500	361,500	366,500	396,885	384,705	481,575	516,575	586,575	437,800	447,10
Total Infrastructure Roads	8,785,225	1,430,500	1,490,500	1,890,500	1,580,500	1,530,500	2,090,500	1,530,500	1,630,500	1,990,50
INFRASTRUCTURE - OTHER (Would be supported by deta	iled schedules	of projects)								
Dept Sport & Rec/ Lotteries: Pool Splash Pad	120,000	or projector	SERVE THE RESIDENCE OF THE PARTY.	WHITE THE PERSON NAMED IN COLUMN TO PERSON N	ACCESS TO SERVICE AND ADDRESS OF THE PERSON NAMED AND ADDRESS					-
Footpath Construction/Renewal	30,000	40,000	40,000	25,000	30,000	32,135	32,135	23,565	26,780	37,5
R4R Reticulation Upgrade	30,000	10,000	10,000	25,000	50,000	02,200	,	,		
Drainage Construction	42,500	38,750	38,750	38,750	38,750	38,750	38,750	38,750	38,750	38,7
R4R Various	12,500	30,730	20,750	30,730	30,730	30,730	30,730	30,.30	55,755	/-
Other Infrastructure Works	49,250	169,555	109,500	89,500	59,500	109,500	39,500	139,500	39,500	139,50
Total Infrastructure Other	241,750	248,305	188,250	153,250	128,250	180,385	110,385	201,815		215,7
Total Illiastractare Street	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
CAPITAL WORKS TOTAL	11,844,875	2,885,305	3,141,390	2,901,000	5,595,335	2,967,070	2,821,385	2,391,365	3,039,780	2,820,7
TOTAL PROCEEDS OF SALE	446,380	201,760	356,810	142,570	87,000	293,190	128,810	246,190		87,0
TOTAL BOOK VALE ASSETS SOLD	511,480	221,935	392,490	156,825	95,700	322,510	141,690	270,810	304,180	95,7
TOTAL PROFIT ON SALE	-	-		-	-	-	-		2	-
TOTAL (LOSS) ON SALE	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,7
NPV RATE 3.5% (BELOW)										
NPV RATE 3.5% (BELOW) 0.035										

Rec'n & Culture Loan A Loan B Loan C  Total Self Supporting Loans  Governance Loan D Loan E  Law, Order, Public Safety Loan G  Health Loan H Loan I  Education and Welfare Loan I18 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan  S Culture  S Council Loans S Covernance S Covernance S Council Loans S Covernance S Coverna	20/2021 2021/2022			2024/2025	2025/2026	2026/202
Self Supporting Loans   Rec'n & Culture     Loan A	\$ \$	\$	\$	\$	\$	\$
Rec'n & Culture						
Loan A Loan B Loan C Total Self Supporting Loans  Council Loans  Governance Loan D Loan E  Law, Order, Public Safety Loan G  Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan O						
Loan B Loan C  Total Self Supporting Loans  Governance Loan D Loan E  Law, Order, Public Safety Loan F Loan G  Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 121 2018-19 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan O  Total Self Supporting Loans Loan C						
Loan C						
Total Self Supporting Loans  Governance Loan D Loan E  Law, Order, Public Safety Loan F Loan G  Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 121 2018-19 Lodge Loan Loan 121 2019-20 Lodge Loan Loan 122 Exec Staff Housing B  Community Amenities Loan O		1 × 1-				4
Governance Loan D Loan E  Law, Order, Public Safety Loan G  Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 121 2018-19 Lodge Loan Loan 122 Exercise Staff Housing B  Community Amenities Loan O  Community Amenities Loan O  Loan B  Community Amenities Loan C  Loan B  Community Amenities Loan C  Loan B  Community Amenities Loan C  Community Amenities Loan C  Loan C  Loan C  Community Amenities Loan C						
Community Amenities	-	-	•	-	-	-
Loan D Loan E  Law, Order, Public Safety Loan F Loan G  Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 121 2018-19 Lodge Loan Loan 121 2019-20 Lodge Loan Loan 121 Exec Staff Housing B  Community Amenities Loan 112 Landfill Loan O						# 6 To 1 To 2
Loan E  Law, Order, Public Safety  Loan F  Loan G  Health  Loan H  Loan I  Education and Welfare  Loan 118 Aged Accommodation  Loan K  Housing  Loan 121 2018-19 Lodge Loan  Loan 121 2019-20 Lodge Loan  Loan 122 Exec Staff Housing B  Community Amenities  Loan O  Loan O  Loan C			No.			COMPOSED STREET SCHOOL
Law, Order, Public Safety Loan F Loan G  Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 2019-20 Lodge Loan Loan 122 Exec Staff Housing B  Community Amenities Loan 0  Loan O  Loan C  Loa						
Loan F Loan G  Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 2019-20 Lodge Loan Loan 122 Exec Staff Housing B  Community Amenities Loan 112 Landfill Loan O  Loan 124	-				2.0	-
Loan F Loan G  Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 2019-20 Lodge Loan Loan 122 Exec Staff Housing B  Community Amenities Loan 0  Loan G  Loan C						
Health Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121A 2019-20 Lodge Loan			MEETING VALUE		AN FILE STATE	
Loan H Loan I  Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 112 Landfill  340 523 362 Loan O						
Loan H Loan I  Education and Welfare  Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 A 2019-20 Lodge Loan Loan 121 A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 0						TEXA PROPERTY OF THE PARTY.
Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 A 2019-20 Lodge Loan Loan 123 Exec Staff Housing 8  Community Amenities Loan 0  Loan 121 Landfill Loan O  Loan 122 Landfill Loan O  Loan 1340 Loan 1350 Loan 1350 Loan 1360 Loan 1360 Loan 1370 Loan 1370 Loan 1380 Loan 138	Market College		THE RESERVE OF THE PARTY OF THE			
Education and Welfare Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 112 Landfill Loan O  16,490 15,768 15,011 14 15,768 15,011 16,490				÷		
Loan 118 Aged Accommodation Loan K  Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 112 Landfill Loan O  16,490 15,768 15,011 14 15,768 15,011 16,490 15,768 15,011 16,490 15,768 15,011 16,490 15,768 15,011 16,490 15,768 15,011 16,490 15,768 15,011 16,490		+	-			- 1
Housing Loan 115 Staff Housing Loan 121 2018-19 Lodge Loan Loan 121 A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amerities Loan 112 Landfill Loan O  Loan 124 Loan O  Loan 125 Loan O  Loan 126 Loan O  Loan 127 Loan O  Loan Loan Loan Loan Loan Loan Loan Loan						
Housing Loan 115 Staff Housing 3,750 3,410 3,051 2 Loan 121 2018-19 Lodge Loan - 6,897 6 Loan 121A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 112 Landfill 340 523 362 Loan O	14,219 13,387	12,515	11,601	10,643	9,637	8,583
Loan 115 Staff Housing 3,750 3,410 3,051 2 Loan 121 2018-19 Lodge Loan - 6,897 6 Loan 121A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 112 Landfill 340 523 362 Loan O	acus Holosophy (January 1987)		200	-		
Loan 121 2018-19 Lodge Loan Loan 121A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 112 Landfill 340 523 362 Loan O						
Loan 121 2018-19 Lodge Loan Loan 121A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 112 Landfill 340 523 362 Loan O	2,670 2,267	1,840	1,388	908	400	
Loan 121A 2019-20 Lodge Loan Loan 123 Exec Staff Housing B  Community Amenities Loan 112 Landfill 340 523 362 Loan O	6,589 6,272	5,944	5,606	5,258	4,897	4,528
Community Amenities Loan 112 Landfill 340 523 362 Loan O	6,897 6,589	6,272	5,944	5,606	5,258	4,897
Loan 112 Landfill 340 523 362 Loan O		0,2,2	3,511	5,000	3,230	11,036
Loan 112 Landfill 340 523 362 Loan O						
Loan O	W. A. 公告报告等。1505年	2313442000			STREET,	
Recreation and Culture			-			
	4,866 4,132	2.254	2 520	1 655	720	
Loan Q	4,800 4,132	3,354	2,529	1,655	729	

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/202
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport Transport										
oan R						-				
oan S		-	-	· .		-	- 1			
Economic Services										
oan 106 Flax Mill	105								-	
oan 109 Flax Mill Water	160	82		- 1			9 200 - 10			5
Other Property and Services										
oan 110 Admin Building	505	471			-			*		
oan W		in the second second		or real despes				-		
Total Interest on Council Loans	28,180	26,467	30,880	35,241	32,647	29,926	27,068	24,070	20,922	29,0
Total Interest	28,180	26,467	30,880	35,241	32,647	29,926	27,068	24,070	20,922	29,0
AN PRINCIPAL REPAYMENTS										
f Supporting Loans					SHAD PERABURA			Menoliti Jesepoten	Manager of the State of State	Management of the Control of the Con
Loan A Principal Paid									COCHE SI	
Principal Palu Principal Outstanding		and the second second	-	-	-	-	-	-	-	
Loan B										
Principal Paid						College In the United States				470
Principal Outstanding			-	-	-	-	-	-		
Loan C										
Principal Paid									-	
Principal Outstanding		-	-	-	-	0.0	8.7	.70	-	

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/202
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ouncil Loans										
Governance										
Loan D										
Principal Paid				-		-				
Principal Outstanding		1.7	-	-	-	-	-	-	<u>u</u>	-
Loan E										
Principal Paid								-		
Principal Outstanding	-	-	-	-		-	=		-	-
Law, Order Public Safety										
Loan F										
Principal Paid										
Principal Outstanding	-	-	-	-	-	-	-	-	-	elonomene.
Loan G										
Principal Paid										
Principal Outstanding	-	-	-	-	-	-	-	-		-
Health										
Loan 102	(F-16)2243 (V-1/20)									
Principal Paid										SWEETS COOK
Principal Outstanding	*	-	nounamentercodeconcon	-	-	· ·	-	-	-	
Loan I										
Principal Paid			Marine Marine				NAME OF THE OWNER, WHICH			
Principal Outstanding	Bir David Certifoli Latings (Co.	-		-	-	-	-	- -	-	
Education and Welfare										
Loan 118 Aged Accommodation	347,183									
Principal Paid	14,846	15,567	16,323	17,116	17,947	18,819	19,734	20 602	24 607	22.7
Principal Outstanding	332,337	316,770	300,447	283,331	265,384	246,565	226,831	20,692 206,139	21,697	22,7
Thiopar Catatanang	332,337	310,770	300,447	203,331	203,364	240,303	220,031	206,139	184,442	161,6
Loan K										
Principal Paid							-			
Principal Outstanding	-	-	-	-	-	_	-	-	-	-

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	2017/2018	\$ \$	\$	\$	\$	\$	\$	\$	\$	\$
Housing	· · ·	<u> </u>	<u> </u>	<u> </u>	· ·	<u> </u>		<u> </u>		
Loan 115 Staff Housing	65.148									
Principal Paid	5,677	6,016	6,375	6,755	7,158	7,585	8,038	8,517	9,027	
Principal Outstanding	59,471	53,455	47,080	40,325	33,167	25,582	17,544	9,027	-	-
Timelpar outstanding	55, 11 2	55,155	,000	,	,,,					
Loans 119 & 121 Lodge & GROH House	700,000									
Principal Paid	700,000									F
Principal Outstanding	-	-	-	-	2	-	-	-	1-1	-
Loans 121 & 121A Lodge		250,000	250,000							
Principal Paid Loan 121			9,936	10,244	10,564	10,892	11,231	11,578	11,936	12,308
Principal Paid Loan 121A				9,936	10,244	10,564	10,892	11,231	11,578	11,936
Principal Outstanding	(7.)	250,000	490,064	469,883	449,075	427,619	405,497	382,689	359,175	334,931
Loan 122 Staff Housing									400,000	
Principal Paid					AND THE STREET		1000		400,000	15,898
Principal Outstanding	-	-	-	-	_	-	-	-	400,000	384,102
Community Amenitites										
Loan 112 Landfill	9,773									
Principal Paid	1,491	3,141	3,367	1,774				G + 6		-
Principal Outstanding	8,282	5,141	1,774	-	-	-	_	-	=	-
Loan O										
Principal Paid										
Principal Outstanding	-	-	-	-	-	020	_	-	=	-
Recreation and Culture										
Loan 114 Swimming Pool	118,495									
Principal Paid	10,322	10,939	11,592	12,285	13,020	13,798	14,622	15,497	16,420	
Principal Outstanding	108,173	97,234	85,642	73,357	60,337	46,539	31,917	16,420		-
Loan Q										
Principal Paid										
Principal Outstanding	-	-	-	-	-		-	-	-	-

177	2017/2018	2018/2019	2019/2020			2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport										
Loan R										
Principal Paid			Hall Street Annual Control							
Principal Outstanding		-	-	-	-	-	-	-	-	-
Loan S										
Principal Paid		42-11		Line Color Branch					-	
Principal Outstanding		-	-	( <b>-</b> )	-	( <b>4</b> )	-	(4)	-	-
<b>Economic Services</b>										
Loan 106 Flax Mill	2,979									
Principal Paid	2,979		-							
Principal Outstanding		-	-		-	-	-	-	-	20
Loan 109 Flax Mill Water	5,110									
Principal Paid	2,515	2,595	EZERGENTA EL MA			45				
Principal Outstanding	2,595	-	-	-	-	-	-	-	-	-
Other Property and Services										
Loan 110 Admin Building	15,928									
Principal Paid	1,110	14,818					Name and A	10 St. St. St. 10 S		
Principal Outstanding	14,818	-	=	*	-	-	-	-	10-	-
Loan W										
Principal Paid										
Principal Outstanding		170	-	-	(E	-	:=	-		-
Total New Council Loans	1,264,616	250,000	250,000	_	12	2	-	_	400,000	
Principal Paid	38,940	53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893
Principal Outstanding	525,676	722,600	925,007	866,896	807,963	746,305	681,789	614,275	943,617	880,724
Total All New Loans	1,264,616	250,000	250,000		-				400,000	
Principal Paid	38,940	53,076	47,593	58,111	58,933	61,658	64,516	67,514		
Principal Outstanding	525,676	722,600	925,007	866,896	807,963	746,305			70,658	62,893
r micipai Outstanding	323,070	/22,000	925,007	800,896	807,963	746,305	681,789	614,275	943,617	880,724

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 **Depreciation Schedule** 2024/2025 2025/2026 2026/2027 2021/2022 2022/2023 2023/2024 2017/2018 2018/2019 2019/2020 2020/2021 \$ \$ \$ \$ \$ \$ LAND AND BUILDINGS Dep'n Rate: 0.0215 Land Purchased for Resale 2,206,803 Book Value of Land Land Acquisition Land Disposed 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 2,206,803 Total Land 2,206,803 Book Value of Buildings 10,608,957 495,000 95,000 95,000 **Buildings Acquired** 1,597,450 695,000 595,000 395,000 3,582,085 416,085 195,000 **Buildings Disposed** 15,990,859 12.206.407 12,638,969 12,969,702 13,092,250 16,397,098 16,499,153 16,343,894 16,089,596 16,239,691 **Total Buildings** (343,832)(342,782)(262,438)(277, 237)(314,030)(350, 259)(349, 297)(344,905)Depreciation (264, 267)(272,452)16,148,894 15,994,596 15,744,691 15,895,859 15,648,077 11,943,969 12,374,702 12,697,250 12,815,013 16,083,068 **Book Value of Buildings** MOTOR VEHICLES Dep'n Rate: 0.085 **Existing Fleet** 87,000 340,100 40,000 244,700 100,000 77,000 243,100 135,000 50,000 Vehicle Acquisition 166,100 (29,700)(168,300)(79,200)(16,500)(216,700)(27,500)(173,800)(73,700)(18,700)Vehicle Disposal PLANT AND EQUIPMENT **Existing Heavy Plant** 2.936,655 291,850 681,750 405,000 Plant & Equipment Acquisition 887,450 407,000 597,040 299,750 227,000 472,500 328,000 (77,000)(79,200)(105,810)(114, 190)(97,010)(230,480)Plant & Equipment Disposal (511,480)(192, 235)(224, 190)(77,625)3,545,526 3,721,510 3,808,851 **Total Plant & Equipment** 3,478,725 3,445,098 3,601,620 3,575,752 3,458,260 3,658,036 3,580,535 (308,959)(310,977)(303,811)(300,749)(301,585)(295,692) (291, 128)(303,793)(298,792)(290,314)Depreciation 3,297,827 3,276,960 3,167,946 3,354,225 3,279,786 3,243,940 3,412,551 3,497,874 Book Value of Motor Vehicles, Plant & Equipment 3,183,033 3,153,970

S	hire of Bo	oyup Bro			Shire of Boyup Brook Long Term Financial Plan 2017 - 2027  Depreciation Schedule													
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027								
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$								
FURNITURE AND EQUIPMENT							We also the second											
Dep'n Rate: 0.115																		
Existing Furniture & Equipment	130,703																	
Furniture and Equipment Acquired	166,900	27,500	27,500	27,500	27,500	27,500	F7 F00	27.500	27.500	27 50								
Furniture and Equipment Disposed	100,500	27,500	27,300	27,300	27,300	27,500	57,500	27,500	27,500	27,500								
Total Furniture & Equipment	297,603	290,879	286,509	282,642	279,219	276,190	303,510	299,412	294,061	289,325								
Depreciation	(34,224)	(31,870)	(31,367)	(30,923)	(30,529)	(30,181)	(31,597)	(32,851)	AND DESCRIPTION OF THE PARTY OF	ATTERNATION AND ADMINISTRATION OF THE PARTY								
Book Value of Furniture & Equipment	263,379	259,009	255,142	251,719	248,690	246,010	271,912	266,561	261,825	(31,691 <b>257,63</b> 4								
New Property Plant and Equipment  Total  Depreciation Fair Value Adjustment  Book Value of Total Property Plant and Equipment	2,306,420 18,189,538 (592,354) 17,597,184	984,565 18,581,749 (587,264) 17,994,485	1,070,150 19,064,635 (607,613) 18,457,022	700,425 19,157,447 (606,952) - 18,550,495	3,790,885 <b>22,341,380</b> (634,873) <b>21,706,507</b>	933,675 <b>22,640,182</b> (684,250) <b>21,955,931</b>	478,810 22,434,741 (681,644) 18,982 21,772,079	388,240 22,160,319 (679,341) 21,480,978	1,000,070 22,481,048 (685,027) 21,796,021	518,800 22,314,821 (685,450 19,339 21,648,709								
INFRASTRUCTURE (ALL)				energy security			0.502555.5											
Existing Infrastructure	162,716,810	WINGSHIPPER DESPRESSION NEWS NO.		Name of particular particular and the second	NAMES OF THE PARTY	THE RESIDENCE OF THE PROPERTY		CONTRACTOR AND SE		A STATE OF THE PARTY OF THE PAR								
New Infrastructure Developed	9,026,975	1,678,805	1,678,750	2,043,750	1,708,750	1,710,885	2,200,885	1,732,315	1,735,530	2,206,250								
Total Infrastructure	171,743,785	170,954,699	170,192,294	169,805,830	169,229,674	168,524,374	168,319,210	167,795,552	167,135,645	166,955,951								
Depreciation	(2,467,891)	(2,441,155)	(2,430,214)	(2,422,050)	(2,416,186)	(2,406,049)	(2,399,589)	(2,395,437)	(2,385,944)	(2,379,988								
Fair Value Adjustment		-	-	137,144	_	-	143,617	-	-	146,177								
Book Value Infrastructure	169,275,894	168,513,544	167,762,080	167,520,924	166,813,489	166,118,325	166,063,237	165,400,115	164,749,701	164,722,140								
Total Assets	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849								
<b>Total Depreciation</b> Depreciation on New Assets	(3,060,245)	(3,028,419) (417,641)	(3,037,827) (384,511)	<b>(3,029,002)</b> (535,900)	<b>(3,051,059)</b> (374,848)	<b>(3,090,300)</b> (401,057)	<b>(3,081,233)</b> (589,394)	<b>(3,074,778)</b> (442,904)	<b>(3,070,971)</b> (409,316)	<b>(3,065,43</b> 8) (584,800								

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Key Performance Indicators** 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/2027 2017/2018 2018/2019 \$ \$ **OPERATING SURPLUS RATIO** 7,308,730 7,553,699 Operating Revenue 4,953,465 5,751,526 5,957,209 6,170,509 6,391,721 6,613,287 6,842,721 7,071,828 (8,925,650)(8,614,350) (8,762,960)Less Operating Exp incl interest & depreciation (7,466,272)(7,676,419)(7,834,425)(7,974,885)(8,143,730)(8,330,121)(8,472,642)(1,924,894)(1,877,216)(1,804,376)(1,752,009)(1,716,834)(1,629,921)(1,542,522)(1,454,230)(1,371,951)= Net Operating Surplus (2,512,807)Divided by Own Source Revenue (Rates) 2,773,726 2,891,609 3,014,500 3,142,620 3,268,329 3,399,059 3,526,527 3,658,773 3,795,976 2,659,375 -43.74% -39.75% -36.14% Ratio Target - (+ve) Between 0% and 15% -94.49% -69.40% -64.92% -59.86% -55.75% -52.53% -47.95% **CURRENT RATIO** 1,008,905 850,783 709,131 501,894 712,530 526,443 600,564 652,029 803,533 1,067,750 **Current Assets** (933,425)(884,580)(716,458)(574,806)(387, 569)(598, 205)(402,118)(466, 238)(525,704)(697, 208)Less Restricted Assets 134,325 114,325 124,325 134,325 126,325 106,325 = Net Current Assets 124,325 134,325 134,325 114,325 187,436 168,258 170,983 183,841 196,839 191,983 164,218 192,218 Divided by Current Liabilities less 172,401 176,918 (66,670)(66,670)Current Liabilities ass'd with Restricted Assets (49,170)(54,670)(54,670)(54,670)(60,670)(63,670)(63,670)(66,670)125,313 97,548 125,548 = Net Current Liabilities 123,231 122,248 132,766 113,588 110,313 120,171 133,169 1.01 1.04 Ratio Target > or = to 1:1 1.10 1.01 66,670 Assume Provision 50% of Leave Cash Reserve 49,170 54,670 54,670 54,670 60,670 63,670 63,670 66,670 66,670 RATES COVERAGE RATIO 3,399,059 3,526,527 3,658,773 3,795,976 2,659,375 2,773,726 2,891,609 3,014,500 3,142,620 3,268,329 Total Rates Revenue 7,466,272 7,676,419 7,834,425 7,974,885 8,143,730 8,330,121 8,472,642 8,614,350 8,762,960 8,925,650 Divided by Total Expenses

36.1%

35.6%

Ratio Target > or = to 40%

36.9%

37.8%

38.6%

39.2%

40.1%

40.9%

41.8%

42.5%

	Shire Boyı	ıp Brook	Long Te	rm Finan	cial Plan	2017 - 2	027			
		Ke	y Perform	ance Indi	ators					
	2017/2018 \$	2018/2019	2019/2020 \$	2020/2021 \$	2021/2022 \$	2022/2023 \$	2023/2024 \$	2024/2025 \$	2025/2026	2026/2027
DEBT SERVICE COVERAGE RATIO					<b>,</b>	7	7	3	\$	\$
Operating Surplus before Interest & Depreciation		SELUTION THE SECRET OF SELLISE		WORLD SERVICE SHOWING THE REAL PROPERTY OF	OS AN PARTY CONTRACTOR OF STREET	ad straw of the action	MINISTER SERVICE SERVICE	NAME OF TAXABLE PARTY.		
= Operating Revenue	4,953,465	5,751,526	5,957,209	6,170,509	6,391,721	6,613,287	6,842,721	7,071,828	7,308,730	7,553,699
Less Operating Expenses	(7,466,272)	(7,676,419)	(7,834,425)	(7,974,885)	(8,143,730)	(8,330,121)	(8,472,642)	(8,614,350)	(8,762,960)	(8,925,650)
Except Interest Expense and Depreciation	3,081,565	3,054,886	3,068,708	3,064,243	3,083,706	3,120,225	3,108,301	3,098,848	3,091,893	3,094,482
= OSBID	568,758	1,129,992	1,191,492	1,259,866	1,331,697	1,403,392	1,478,380	1,556,326	1,637,663	1,722,530
Divided by Principal and Interest	62,855	79,543	78,473	93,352	91,580	91,583	91,584	91,584	91,580	91,937
Ratio Target > or = 2	9	14	15	13	15	15	16	17	18	19
ASSET SUSTAINABILITY RATIO										
Capital Renewal Expenditure	10,752,675	2 005 205	2 141 200	2 001 000	F FOF 225	2.067.070	2 024 205			
Divided by Depreciation Expense	3,060,245	2,885,305	3,141,390	2,901,000	5,595,335	2,967,070	2,821,385	2,391,365	2,639,780	2,820,750
Divided by Depreciation Expense	3,060,245	3,028,419	3,037,827	3,029,002	3,051,059	3,090,300	3,081,233	3,074,778	3,070,971	3,065,438
Ratio Target 90% to 100%	351.4%	95.3%	103.4%	95.8%	183.4%	96.0%	91.6%	77.8%	86.0%	92.0%
								***************************************		
ASSET CONSUMPTION RATIO										
Deprec'd Replace't Cost Assets (Written Down Value)	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849
Divided by (Assumed) Current Replacement Cost	250,750,000	253,217,664	255,974,543	258,491,875	263,712,363	266,278,376	268,672,965	270,621,426	273,251,890	275,653,356
Ratio Target 50% to 75%	74.5%	73.7%	72.7%	72.0%	71.5%	70.6%	69.9%	69.1%	68.3%	67.6%
<b>3</b>						70.078	03.376	05.178	00.3/6	67.6%
Assumed Current Replacement Cost	250,750,000									9.1
New Assets Acquired at Cost	-	2,885,305	3,141,390	2,901,000	5,595,335	2,967,070	2,821,385	2,391,365	3,039,780	2,820,750
Depreciation on New Assets		(417,641)	(384,511)	(535,900)	(374,848)	(401,057)	(589,394)	(442,904)	(409,316)	(584,800)
Fair Value Revaluation (6% - 3-yearly)				152,232		5 (5)	162,599		, ,	165,516
New Current Replacement Cost	250,750,000	253, <b>217,664</b>	255,974,543	258,491,875	263,712,363	266,278,376	268,672,965	270,621,426	273,251,890	275,653,356
					Maraban managara man		-	-	_	
ASSET RENEWAL FUNDING RATIO										Article State
Net Present Value of Planned Renewal Expenditure	34,887,707									
Divided by NPV of Asset Mgment Plan Projections	147,600,000									
Ratio Target 95% to 105%	23.6%									

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Cash Reserves** 2024/2025 2025/2026 2026/2027 2021/2022 2022/2023 2023/2024 2017/2018 2018/2019 2019/2020 2020/2021 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ LAND PURCHASE AND DEVELOPMENT Opening Balance Transfer to Reserve Transfer FromReserve Balance 30 June PLANT RESERVE 71,790 71,790 135,911 192,376 192,376 **Opening Balance** 482,960 130,790 130,790 71,790 71,790 56,466 Transfer to Reserve 347,000 64,121 Transfer From Reserve (699,170) (59,000)192,376 192,376 192,376 71,790 135,911 130,790 130,790 71,790 71,790 71,790 Balance 30 June **BUILDING RESERVE** 81,860 860 860 860 860 Opening Balance 17,830 21,860 21,860 21,860 21,860 60,000 Transfer to Reserve 471,120 (81,000)Transfer From Reserve (467,090) 860 860 860 860 Balance 30 June 21,860 21,860 21,860 21,860 81,860 860 COMMUNITY HOUSING RESERVE 87,345 87,345 87,345 87,345 87,345 87,345 87,345 87,345 Opening Balance 75,195 87,345 30,325 Transfer to Reserve Transfer From Reserve (18,175)87,345 87,345 87,345 87,345 87,345 87,345 87,345 87,345 87,345 Balance 30 June 87,345 EMPLOYEE ENTITLEMENTS (LEAVE) RESERVE Opening Balance 54,670 60,670 63,670 63,670 66,670 66,670 48,380 49,170 54,670 54,670 3,000 790 6,000 3,000 Transfer to Reserve 5,500 Transfer From Reserve 66,670 49,170 54,670 54,670 60,670 63,670 63,670 66,670 66,670 Balance 30 June 54,670

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Cash Reserves

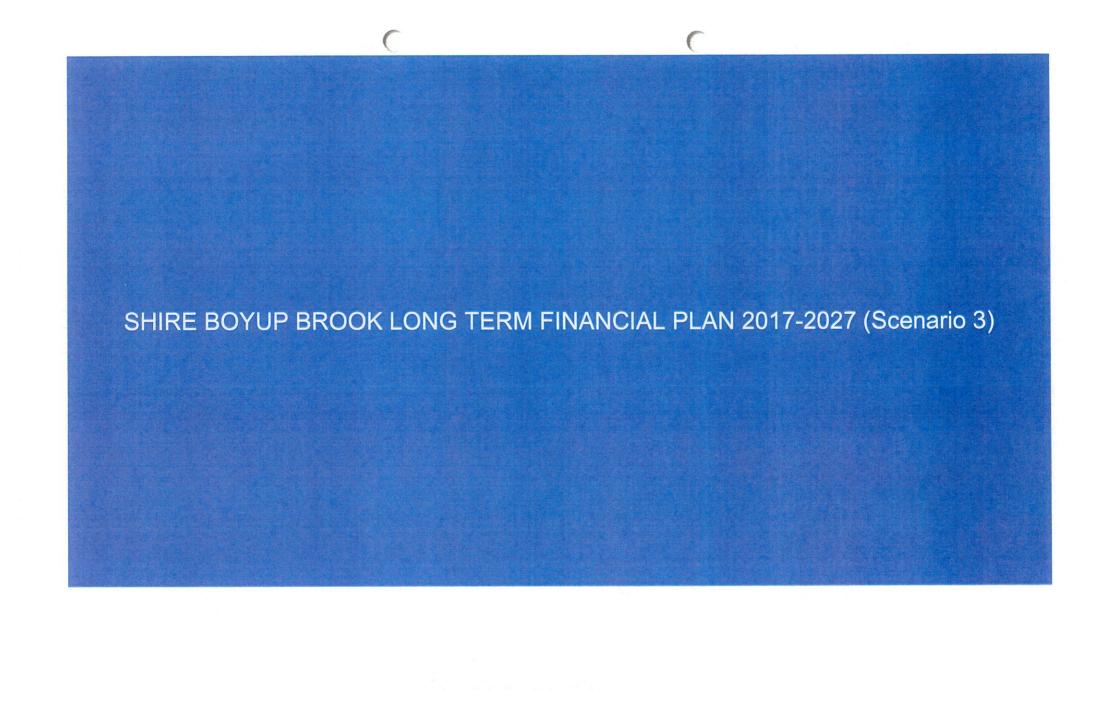
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EMERGENCY SERVICES RESERVE										
Opening Balance	11,795	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985
Transfer to Reserve	190									
Transfer From Reserve							<u>-</u>	-	and the second	
Balance 30 June	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985
INSURANCE CLAIMS RESERVE							n derig van			
Opening Balance	14,380	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615
Transfer to Reserve	235	#			-					
Transfer From Reserve				4 E & C & E						
Balance 30 June	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615
OTHER RECREATION RESERVE										
Opening Balance	76,400	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645
Transfer to Reserve	17,745								PARTY N	
Transfer From Reserve	(26,500)					H		-		
Balance 30 June	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645
COMMERCIAL RESERVE									Manual Control	
Opening Balance	469,930	462,845	289,223	206,571	19,334	163,970	45,883	45,883	45,883	217,387
Transfer to Reserve	139,565				144,636				171,504	236,217
Transfer From Reserve	(146,650)	(173,622)	(82,652)	(187,237)		(118,087)				
Balance 30 June	462,845	289,223	206,571	19,334	163,970	45,883	45,883	45,883	217,387	453,604
BRIDGE MTCE CONSTRUCTION RESERVE								promote states		
Opening Balance	145	150	150	150	150	150	150	150	150	150
Transfer to Reserve	5									
Transfer From Reserve							- MG - Lake			
Balance 30 June	150	150	150	150	150	150	150	150	150	150
SWIMMING POOL RESERVE										
Opening Balance	32,000	520	520	520	520	520	520	520	520	520
Transfer to Reserve	36,520				-					
Transfer From Reserve	(68,000)				4					
Balance 30 June	520	520	520	520	520	520	520	520	520	520
AGED ACCOMMODATION RESERVE										
Opening Balance	368,590	5	5	5	5	5	5	5	5	5
Transfer to Reserve	6,025									
Transfer From Reserve	(374,610)				Table to Land	The state of the s				

	Shire Bo	yup Broo	NUMBER OF STREET	erm Finar Reserves	2017 - 2					
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance 30 June	5	5	5	5	5	5	5	5	5	5
ROADS CONSTRUCTION RESERVE										
Opening Balance	27,050	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490
Transfer to Reserve	440			100						
Transfer From Reserve										
Balance 30 June	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490	27,490
IT/OFFICE EQUIPMENT RESERVE										
Opening Balance	9,750	160	160	160	160	160	160	160	160	160
Transfer to Reserve	50,410								•	
Transfer From Reserve	(60,000)		-							
Balance 30 June	160	160	160	160	160	160	160	160	160	160
CIVIC RECEPTIONS RESERVE										
Opening Balance	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfer to Reserve	5,000			- 1/						
Transfer From Reserve										
Balance 30 June	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL RESERVES					G-2011					
Opening Balance	1,639,405	884,580	716,458	574,806	387,569	598,205	402,118	466,238	525,704	697,208
Transfer to Reserve	1,105,370	5,500	-	78	210,636	3,000	64,121	59,466	171,504	236,217
Transfer From Reserve	(1,860,195)	(173,622)	(141,652)	(187,237)	-	(199,087)	-	-	-	2
Total Reserves 30 June	884,580	716,458	574,806	387,569	598,205	402,118	466,238	525,704	697,208	933,425
Check to reassure all figures are in the total	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

NOTE - If additional Reserves are added, don't forget to update the formulas to include these in total lines 49, 50 and 51

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Variable Assumptions Underpinning the Plan

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
OPERATING REVENUES										
Rates - Annual Increases	5.0%	4.25%	4.25%	4.25%	4.25%	4.0%	4.0%	3.75%	3.75%	3.759
Rates - Growth in Rate Base	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.059
Operating Grants, Subsidies and Contributions	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.09
Non-operating Grants, Subsidies, Contbns	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.59
Fees and Charges	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.09
Service Charges										
Interest Earnings	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.59
Other revenue	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.59
OPERATING EXPENSES										
Employee Costs	3.5%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	2.75%	2.75%	2.759
Materials and Contracts	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.09
Utility Charges	8.0%	8.0%	5.0%	3.0%	3.0%	1.0%	1.0%	1.0%	1.0%	1.09
Depreciation on Non-current Assets (see below)										
Interest Expense (based on estimated borrowings)	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.59
Insurance Expense	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.59
Other Expenditure	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.59
CAPITAL ASSETS										
Average Depreciation - Buildings	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Average Depreciation - Other	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Average Depreciation - Infrastructure Roads	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%
Average Depreciation - Infrastructure Other	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%



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### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Comprehensive Income by Nature and Type 2026/2027 2024/2025 2025/2026 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 \$ \$ INCOME: REVENUES FROM ORDINARY ACTIVITIES EXCLUDING PROFIT ON ASSET DISPOSAL, NON-OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS 3,639,473 3,775,953 3,381,133 3,507,926 2,876,362 2.998,607 3,126,048 3,251,090 2,659,375 2,759,100 1,753 1,818 1,330 1,380 1,436 1,500 1,565 1,625 1,689 Rates Growth 1,437,905 1,481,040 1,525,470 1,571,235 1,618,370 1,666,920 1,355,365 1,396,025 Operating Grants, Subsidies & Contributions 795,625 1,315,890 1,696,806 1,747,710 1,800,142 1,854,146 1,909,770 1,507,590.25 1,552,818 1,599,402 1,647,385 Fees & Charges 1,347,175 Service Charges 77,203 79,536 80,730 81,940 83,170 84,417 85,683 74,940 76,062 78,361 Interest Earnings 90,755 93,024 95,349 88,541 Other Revenue 76,350 78,258 80,214 82,220 84,275 86,382 6,597,613 6,826,420 7,054,915 7,291,183 7,535,494 **Total Revenue** 4,953,465 5,738,230 5,943,341 6,156,052 6,376,650 **EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES** EXCLUDING LOSS ON ASSET DISPOSAL (3,455,732)(3,363,243)(2,617,510)(2,747,948)(2.830.386)(2.915.298)(3.002,757)(3.092.839)(3,185,625)(3,273,229)**Employee Costs** (1,286,849)(1,325,455)(1,365,218)(1,406,175)(1,448,360)(1,491,811)(1,536,565)(1,582,662) (1,630,142)Materials & Contracts (1,220,242)(215,781)(193,523)(199,328) (205,308)(207, 361)(209,435)(211,529)(213,645)(170,655)(184,307)Utilities (3,065,438) (3,051,059)(3,090,300)(3,081,233)(3,074,778)(3,070,971)Depreciation (3,060,245)(3,028,419)(3,037,827)(3,029,002)(30,880)(35,241)(32,647)(29,926)(27,068)(24,070)(20,922)(29,044)(21,320)(26,467)Interest Expenses (270.038)(189,887)(198, 432)(207, 361)(216,693)(226,444)(236,634)(247, 282)(258,410)(181,710)Insurance (243,016) (220, 161)(225,665)(231,306)(237,089)Other Expenditure (194,590)(199,455)(204,441)(209,552)(214,791)(8,129,429)(8,315,391) (8,457,470) (8,598,761) (8,746,942)(8,909,192) (7,820,944)(7,961,001)**Total Expenditure** (7,466,272)(7,663,332)(1,925,102)(1,877,603)(1.804,949)(1,752,780)(1,717,778)(1,631,050)(1,543,845)(1,455,759)(1,373,698) Sub-total (2,512,807)1,339,375 1,165,985 1,369,900 739,900 988,675 Non-Operating Grants, Subsidies & Contributions 7,832,632 1,214,975 1,279,975 1,389,590 4,478,855 Profit on Asset Disposals (27,655)(8,700) (20,175)(35,680)(14,255)(8,700)(29,320)(12.880)(24,620)Loss on Asset Disposals (65,100)1,330,675 Sub-total 7,767,532 1,194,800 1,244,295 1,375,335 4,470,155 1,136,665 1,357,020 715,280 961,021 (828,565) (494,739) (43,023) (274,030)NET RESULT 5,254,725 (730,302)(633,308) (429,614)2,717,375 (581,113)OTHER COMPREHENSIVE INCOME 165,516 152,232 162,599 Changes in Valuation of non-current assets 165,516 152,232 162,599 Total Other Comprehensive Income (828,565) (494,739)122,493 (633,308) (277,381)2,717,375 (581,113) (111,432)TOTAL COMPREHENSIVE INCOME 5,254,725 (730,302)

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Comprehensive Income by Program

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME: REVENUES FROM ORDINARY ACTIVITIES							<b>拉拉西语</b> (1)			
EXCLUDING PROFIT ON ASSET DISPOSAL AND NON-OPERATIN	G GRANTS, SUBSIDIES & CON	TRIBUTIONS								
Governance	500	528	547	567	587	607	628	649	671	693
General Purpose Funding	3,343,115	4,037,569	4,181,863	4,331,503	4,500,992	4,656,870	4,818,277	4,979,447	5,146,093	5,318,413
Law, Order, Public Safety	93,500	98,744	102,275	105,937	109,735	113,539	117,477	121,411	125,478	129,684
Health	877,845	927,075	960,229	994,610	1,030,267	1,065,981	1,102,963	1,139,892	1,178,078	1,217,564
Education and Welfare	7,875	8,317	8,614	8,922	9,242	9,563	9,894	10,226	10,568	10,923
Housing	56,400	59,563	61,693	63,902	66,193	68,487	70,863	73,236	75,689	78,226
Community Amenities	204,225	215,678	223,391	231,390	239,685	247,994	256,597	265,189	274,072	283,258
Recreation and Culture	58,510	61,791	64,001	66,293	68,669	71,050	73,515	75,976	78,521	81,153
Transport	126,245	133,325	138,093	143,037	148,165	153,301	158,620	163,931	169,422	175,100
Economic Services	118,625	125,278	129,758	134,404	139,222	144,048	149,046	154,036	159,196	164,532
Other Property and Services	66,625	70,361	72,878	75,487	78,193	80,904	83,711	86,513	89,411	92,408
Total Revenue	4,953,465	5,738,230	5,943,342	6,156,052	6,390,950	6,612,343	6,841,591	7,070,505	7,307,201	7,551,953
EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES	S									
EXCLUDING LOSS ON ASSET DISPOSAL AND FINANCE COSTS										
Governance	(330,040)	(339,721)	(346,708)	(352,917)	(361,017)	(369,280)	(375,598)	(381,880)	(388,468)	(395,680
General Purpose Funding	(123,360)	(126,978)	(129,590)	(131,911)	(134,938)	(138,027)	(140,388)	(142,736)	(145,199)	(147,895
Law, Order, Public Safety	(322,850)	(332,320)	(339,155)	(345,228)	(353,152)	(361,235)	(367,416)	(373,561)		(387,060
Health	(1,039,320)	(1,069,806)	(1,091,809)	(1,111,361)	(1,136,870)	(1,162,890)	(1,182,786)	(1,202,569)		(1,246,026
Education and Welfare	(94,701)	(81,711)	(84,473)	(87,046)	(90,203)	(93,445)	(96,172)	(98,933)		(104,953
Housing	(122,637)	(122,824)	(118,882)	(121,879)	(125,608)	(129,434)	(132,572)	(135,734)		(142,500
Community Amenities	(359,054)	(369,063)	(376,825)	(383,942)	(392,755)	(401,744)	(408,617)	(415,452)		(430,465
Recreation and Culture	(852,313)	(871,101)	(889,798)	(906,525)	(928,179)	(950,295)	(967,436)	(984,533)		(1,021,826
Transport	(3,599,207)	(3,704,781)	(3,780,978)	(3,848,687)	(3,937,026)	(4,027,135)	(4,096,036)	(4,164,544)		(4,315,040
Economic Services	(503,760)	(518,455)	(529,201)	(538,678)	(551,043)	(563,655)	(573,298)	(582,887)		(603,951
Other Property and Services	(97,710)	(100,105)	(102,645)	(104,483)	(106,881)	(109,327)	(111,198)	(113,058)	(115,008)	(117,143
Total Expenditure	(7,444,952)	(7,636,865)	(7,790,064)	(7,932,657)	(8,117,672)	(8,306,467)	(8,451,519)	(8,595,886)	(8,747,297)	(8,912,540
Net Result from Operating Activities	(2,491,487)	(1,898,635)	(1,846,722)	(1,776,605)	(1,726,722)	(1,694,124)	(1,609,928)	(1,525,380)	(1,440,096)	(1,360,587
FINANCE COSTS				Est a Carlotta						
Education and Welfare	(13,484)	(15,768)	(15,011)	(14,219)	(13,387)	(12,515)	(11,601)	(10,643)	(9,637)	(8,583
Housing	(2,603)	(3,410)	(9,948)	(9,259)	(8,539)	(7,784)	(6,994)	(6,166)	The second secon	(4,528
Community Amenities	(341)	(523)	(362)					(=,200)	-	,,,,,,,
Recreation and Culture	(4,122)	(6,213)	(5,559)	(4,866)	(4,132)	(3,354)	(2,529)	(1,655)	(729)	
Economic Services	(265)	(82)				,5,55.17	(-,5-5)	(2,000)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Other Property and Services	(505)	(471)				1-1-1	Line - E			
Sub-total	(21,320)	(26,467)	(30,880)	(28,344)	(26,058)	(23,653)	(21,124)	(18,464)	(15,663)	(13,111

Sh	nire Boyup Staten		ong Term omprehen				27			
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NON-OPERATING GRANTS, SUBSIDIES, CONTRIBUTIONS										
Recreation and Culture		75,000	85,000	100,000	3,487,085	321,085				
Housing	是前生 上下上的	275,000	275,000			4		-		-
Transport	7,832,632	864,975	919,975	1,289,590	991,770	844,900	1,369,900	739,900	988,675	1,339,375
Sub-total Sub-total	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,375
PROFIT / (LOSS) ON DISPOSAL OF ASSETS										
Transport	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,700)
Sub-total	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,700)
NET RESULT	5,254,725	(730,302)	(633,308)	(429,614)	2,717,375	(581,113)	(274,031)	(828,565)	(494,739)	(43,022)

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Statement of Comprehensive Income by Program** 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/2027 \$ \$ OTHER COMPREHENSIVE INCOME Changes in Valuation of non-current assets 152,232 162,599 165,516 152,232 **Total Other Comprehensive Income** 162,599 165,516 TOTAL COMPREHENSIVE INCOME 5,254,725 (730,302) (633,308) (277,381) (828,565) 2,717,375 (581,113)(111,432) (494,739) 122,493

Shi	re Boyup	Brook L	ong Terr	n Financ	ial Plan	2017 - 2	027			
		Sta	tement o	f Cash Flo	ws					
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES										AND THE RES.
RECEIPTS										
Rates	2,664,643	2,758,360	2,875,539	3,012,931	3,125,281	3,250,321	3,380,356	3,507,915	3,640,299	3,777,690
Operating Grants, Subsidies & Contributions	840,621	1,315,890	1,355,365	1,396,025	1,437,905	1,481,040	1,525,470	1,571,235	1,618,370	1,666,920
Fees & Charges	1,347,175	1,387,590	1,429,218	1,472,094	1,516,257	1,561,745	1,608,597	1,656,855	1,706,561	1,757,758
Interest Earnings	74,940	76,062	77,203	78,361	79,536	80,730	81,940	83,170	84,417	85,683
Goods and Services Tax	38,577	39,734	40,926	42,154	43,419	44,721	46,063	47,445	46,021	44,641
Other Revenue	76,350	78,258	80,214	82,220	84,275	86,382	88,540	90,755	93,024	95,349
Sub-total	5,042,306	5,655,894	5,858,465	6,083,786	6,286,674	6,504,939	6,730,966	6,957,374	7,188,692	7,428,041
PAYMENTS										
Employee Costs (Operating Only)	(2,599,536)	(2,729,524)	(2,811,410)	(2,895,752)	(2,982,625)	(3,072,104)	(3,164,267)	(3,252,008)	(3,339,360)	(3,429,247
Materials & Contracts	(1,187,318)	(1,222,938)	(1,259,626)	(1,297,414)	(1,336,337)	(1,376,427)	(1,417,720)	(1,460,251)	(1,504,059)	(1,549,181
Utilities (gas, electricity, water, etc.)	(170,655)	(184,307)	(193,521)	(199,324)	(205,304)	(207,357)	(209,432)	(211,526)	(213,641)	(215,778
Insurance	(181,710)	(189,887)	(198,432)	(207,360)	(216,692)	(226,443)	(236,633)	(247,281)	(258,409)	(270,037
Interest	(22,225)	(26,467)	(30,878)	(35,241)	(32,647)	(29,926)	(27,068)	(24,070)	(20,922)	(29,044
Other Expenditure	(194,590)	(199,455)	(204,441)	(209,552)	(214,791)	(220,161)	(225,665)	(231,306)	(237,089)	(243,016
Sub-total	(4,356,034)	(4,552,578)	(4,698,308)	(4,844,645)	(4,988,396)	(5,132,417)	(5,280,784)	(5,426,443)	(5,573,480)	(5,736,302
Net Cash Provided by (Used in) Operating Activities	686,272	1,103,316	1,160,157	1,239,141	1,298,279	1,372,522	1,450,183	1,530,931	1,615,212	1,691,739
CASH FLOWS FROM INVESTING ACTIVITIES							NAME OF TAXABLE PARTY	See a series of the second		WHILE STREET,
Payments for Development of Land Held for Resale	(0.047.000)	(4 205 500)		(057.050)	(2.005.505)	(4 255 405)	(520 500)	(650.050)	(4.204.250)	1614 500
Payments for Purchase of Property, Plant & Equipment	(2,817,900)	(1,206,500)	(1,462,640)	(857,250)	(3,886,585)	(1,256,185)	(620,500)	(659,050)	(1,304,250)	(614,500
Payments for Construction of Infrastructure	(9,026,975)	(1,678,805)	(1,678,750)	(2,043,750)	(1,708,750)	(1,710,885)	(2,200,885)	(1,732,315)	(1,735,530)	(2,206,250
Grants / Contributions for the Development of Assets	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,375
Proceeds from Sales (excluding Land)	446,380	201,760	356,810	142,570	87,000	293,190	128,810	246,190	276,525	87,000
Net Cash Provided by (Used in) Investing Activities	(3,565,863)	(1,468,570)	(1,504,605)	(1,368,840)	(1,029,480)	(1,507,895)	(1,322,675)	(1,405,275)	(1,774,580)	(1,394,375
CASH FLOWS FROM FINANCING ACTIVITIES										
Repayment of Debentures	(41,534)	(53,075)	(47,593)	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	NAME AND ADDRESS OF THE OWNER, THE PARTY OF	(62,893
Proceeds from New Debentures	700,000	250,000	250,000		S. Marine et alles	3.1. E 170		A AND PA	400,000	and here y - 1
Net Cash Provided by (Used in) Financing Activities	658,466	196,925	202,407	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	329,342	(62,893
NET INCREASE (DECREASE) IN CASH HELD	(2,221,125)	(168,329)	(142,041)	(187,809)	209,865	(197,030)	62,992	58,142	169,974	234,47
Cash at Beginning of Year	3,106,745	885,620	717,291	575,250	387,440	597,305	400,275	463,267	521,409	691,383
Cash at the End of Year	885,620	717,291	575,250	387,440	597,305	400,275	463,267	521,409	691,383	925,854

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Financial Postition

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/202
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS										
CURRENT ASSETS										
Cash and Cash Equivalents	885,620	717,291	575,250	387,440	597,305	400,275	463,267	521,409	691,383	925,85
Receivables	118,285	128,285	128,285	108,285	108,285	118,285	128,285	120,285	100,285	128,28
Inventories	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,00
Inventories - Land Held for Resale		-	-	-						1 1 1 1 1 1
Total Current Assets	1,008,905	850,576	708,535	500,725	710,590	523,560	596,552	646,694	796,668	1,059,1
ION-CURRENT ASSETS				1967 6775					Televis Violati	
Receivables										
Inventories										
Property, Plant and Equipment	17,597,184	17,994,485	18,457,022	18,550,495	21,706,507	21,955,931	21,772,079	21,480,978	21,796,021	21,648,70
Infrastructure	169,275,894	168,513,544	167,762,080	167,520,924	166,813,489	166,118,325	166,063,237	165,400,115	164,749,701	164,722,14
Total Non-Current Assets	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,8
TOTAL ASSETS	187,881,983	187,358,606	186,927,636	186,572,144	189,230,586	188,597,816	188,431,868	187,527,787	187,342,390	187,429,98
IABILITIES										
Pavables	119 325	129 325	129 325	109 325	100 325	110 225	120 225	121 225	101 335	120.2
URRENT LIABILITIES Payables	119,325 53,076	129,325 47,593	129,325 58 111	109,325	109,325	119,325	129,325	121,325	101,325	
URRENT LIABILITIES	119,325 53,076	129,325 47,593	129,325 58,111	109,325 58,933	109,325 61,658	119,325 64,516	129,325 67,514	121,325 70,658	101,325 62,893	
URRENT LIABILITIES Payables Current Portion of Long Term Borrowings						THE RESERVE OF THE PARTY OF THE			THE RESERVE OF THE PARTY OF THE	62,89
URRENT LIABILITIES Payables Current Portion of Long Term Borrowings Provisions Total Current Liabilities	53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893	129,32 62,89 - 192,21
URRENT LIABILITIES Payables Current Portion of Long Term Borrowings Provisions Total Current Liabilities	53,076 172,401	47,593 - 176,918	58,111	58,933 - 168,258	61,658 - 170,983	64,516 - 183,841	67,514 - 196,839	70,658	62,893	62,89 - 192,21
URRENT LIABILITIES Payables Current Portion of Long Term Borrowings Provisions Total Current Liabilities ON-CURRENT LIABILITIES	53,076	47,593	58,111	58,933	61,658 - 170,983 746,305	64,516 - 183,841 681,789	67,514 - 196,839 614,275	70,658 - 191,983 543,617	62,893 - 164,218 880,724	62,89 - 192,23 817,83
Payables Current Portion of Long Term Borrowings Provisions Total Current Liabilities  ON-CURRENT LIABILITIES  Long Term Borrowings	53,076 172,401 472,600	47,593 - 176,918 675,007	58,111 - 187,436 866,896	58,933 - 168,258 807,963	61,658 - 170,983	64,516 - 183,841	67,514 - 196,839	70,658	62,893	62,85 192,23 817,83 606,12
Payables Current Portion of Long Term Borrowings Provisions Total Current Liabilities  CON-CURRENT LIABILITIES  Long Term Borrowings Provisions	53,076 172,401 472,600 606,121	47,593 - 176,918 675,007 606,121	58,111 - 187,436 866,896 606,121	58,933 - 168,258 807,963 606,121	61,658 - 170,983 746,305 606,121	64,516 - 183,841 681,789 606,121	67,514 - 196,839 614,275 606,121	70,658 - 191,983 543,617 606,121	62,893 - 164,218 880,724 606,121	62,89

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 Statement of Financial Postition

	2016/17	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NET CURRENT ASSETS											
CURRENT ASSETS											
Cash and Cash Equivalents		885,620	717,291	575,250	387,440	597,305	400,275	463,267	521,409	691,383	925,854
Receivables	-	118,285	128,285	128,285	108,285	108,285	118,285	128,285	120,285	100,285	128,285
Inventories		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Inventories - Land Held for Resale		-		-	-	-	-	-	-	-	-
Total Current Assets	-	1,008,905	850,576	708,535	500,725	710,590	523,560	596,552	646,694	796,668	1,059,139
CURRENT LIABILITIES											
Payables		119,325	129,325	129,325	109,325	109,325	119,325	129,325	121,325	101,325	129,325
Current Portion of Long Term Borrowings		53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893	62,893
Provisions		2	2	-	2	2	-	=	-	-	-
Total Current Liabilities	-	172,401	176,918	187,436	168,258	170,983	183,841	196,839	191,983	164,218	192,218
NET CURRENT ASSETS	-	836,504	673,658	521,099	332,467	539,608	339,719	399,713	454,711	632,450	866,921
LEGG. Besteinted Bessesses		(004.500)	/746 254)	(574.240)	(205, 400)	(506.265)	(200 225)	(462.227)	(520.260)	(600.242)	(024.94)
LESS: Restricted Reserves		(884,580)	(716,251)	(574,210)	(386,400)	(596,265)	(399,235)	(462,227)	(520,369)	A STATE OF THE PARTY OF THE PAR	(924,814
LESS: Inventories	Ale has the fami	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)		(5,000
ADD: Current Long Term Borrowings	THE RESIDENCE OF THE PARTY OF T	53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893	62,893
ADD: Cash-backed Leave Reserve							5.4				the state of the s
OPENING/CLOSING FUNDS		-						-		-	-

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Statement of Changes in Equity** 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/2027 \$ \$ \$ \$ \$ \$ \$ \$ \$ EQUITY **RETAINED SURPLUS** Balance 1 July 53,547,763 59,557,313 58,995,340 60,385,629 58,504,006 58,262,201 60,769,711 60,048,607 59,161,900 58,497,187 Transfer from / (to) Reserve 754,825 168,329 142,041 187,809 (209,865)197,030 (62,992)(58,142)(169,974)(234,471)Net Result 5,254,725 (730,302)(633, 375)(429,614)2,717,375 (581,113)(274,030)(828, 565)(494,739)(43,023)Balance 30 June 59,557,313 58,995,340 58,504,006 58,262,201 60,769,711 60,385,629 60,048,607 59,161,900 58,497,187 58,219,693 CASH BACKED RESERVES Balance 1 July 1,639,405 884,580 716,251 574,210 386,400 596,265 399,235 462,227 520,369 690,343 Transfer (from) / to Reserve (754,825)(168, 329)(142,041)(187,809)209,865 (197,030)62.992 58,142 169,974 234,471 Balance 30 June 884,580 716,251 574,210 386,400 596,265 399,235 462,227 520,369 690,343 924,814 ASSET REVALUATION RESERVE Balance 1 July 126,188,968 126,188,968 126,188,968 126,188,968 126,341,200 126,341,200 126,341,200 126,503,799 126,503,799 126,503,799 Total Other Comprehensive Income 152,232 162,599 165.516 Balance 30 June 126,188,968 126,188,968 126,188,968 126,341,200 126,341,200 126,341,200 126,503,799 126,503,799 126,503,799 126,669,315 TOTAL EQUITY Balance 30 June 186,630,861 185,900,560 185,267,184 184,989,802 187,707,177 187,126,065 187,014,633 186,186,066 185,691,327 185,813,818

184,989,802

187,707,177

187,126,065

187,014,633

186,186,066

185,691,327

185,813,818

Net Assets as Balance Sheet

186,630,861

185,900,560

185,267,184

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Rate Setting Statement** 2026/2027 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 \$ \$ \$ \$ \$ \$ REVENUES 3,509,615 3,641,226 3,777,771 3,127,548 3,252,655 3,382,758 Rate Levies (Under adopted assumptions) 2,658,515 2,760,430 2,877,741 3,000,043 4,813,562 4,285,201 4,638,632 5,097,098 Other Revenue 10,126,722 4,192,775 4,345,575 4,545,599 7,727,956 4,510,943 7,545,642 10,855,505 7,763,598 8,196,320 7,794,815 8,279,858 8,874,869 **Revenues Sub-total** 12,785,237 6,953,205 7,223,316 EXPENSES (8,623,381)(8,774,596)(8,917,892)All Operating Expenses (7,531,372)(7,683,507)(7,856,624)(7,975,256)(8,138,129)(8,344,711)(8,470,350)(43,023)Net Operating Profit/(Loss) 5,253,865 (730,302) (633,308)(429,614)2,717,375 (581,113)(274,030)(828.565)(494,739)NON CASH ITEMS 29,320 12,880 24,620 27,655 8,700 (Profit)/Loss on Asset Disposals 65,100 20,175 35,680 14,255 8,700 Movements in Provisions and Accruals (2)(1) 1,721 (67)15,088 1 Movement in Non Current Debtors Depreciation on Assets 3,060,245 3,028,419 3,037,827 3,029,002 3,051,059 3,090,300 3,081,233 3,074,778 3,070,971 3,065,438 3,074,137 Sub-total 3,127,066 3,048,594 3,073,440 3,058,345 3,059,759 3,119,621 3,094,113 3,099,396 3,098,626 CAPITAL EXPENDITURE AND REVENUE Development of Land Held for Resale (416,085)(195,000)(95,000)(495,000)(95,000) Purchase Land and Buildings (1,597,450)(695,000)(595,000)(395,000)(3,582,085)Infrastructure Assets - Roads (8,785,225)(1,430,500)(1,490,500)(1,890,500)(1,580,500)(1,530,500)(2,090,500)(1,530,500)(1,630,500)(1,990,500) (110,385)(201,815)(105,030)(215,750)Infrastructure Assets - Other (241,750)(248,305)(188, 250)(153, 250)(128, 250)(180,385)Purchase Plant and Equipment (1,053,550)(484,000)(840, 140)(434,750)(277,000)(812,600)(368,000)(536,550)(781,750)(492,000)Purchase Furniture and Equipment (166,900)(27,500)(27,500)(27,500)(27,500)(27,500)(57,500)(27,500)(27,500)(27,500)293,190 128,810 246,190 276,525 87,000 Proceeds Disposal of Assets 446,380 201,760 356,810 142,570 87,000 (53,076)(58,933)(61,658)(64,516)(67,514)(70,658)(62,893)Repayment of Debentures (41,535)(47,593)(58,111)Proceeds from New Debentures 700,000 250,000 250,000 400,000 Self-supporting Loan Principal Transfers to Reserves (1,105,370)(5,500)(209,865)(3,000)(62,992)(58, 142)(169,974)(234,471)142,041 Transfers from Reserves 1,860,195 173,829 187,809 200,030 **Net Cash From Investing Activities** (9,985,205)(2,318,292)(2,440,132)(2,628,731)(5,777,134)(2,538,508)(2,820,083)(2,270,831)(2,603,887)(3,031,114)ESTIMATED SURPLUS/(DEFICIT) JULY 1 B/FWD 1,604,274 ESTIMATED SURPLUS/(DEFICIT) JUNE 30 C/FWD CONTROL = 0

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 **Ten Year Capital Works Program** 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 \$ \$ \$ \$ LAND AND BUILDINGS Land Purchased for Resale Renewal/ Upgrade of Buildings 505,250 695,000 595,000 395,000 3,582,085 416,085 195,000 95,000 95,000 95,000 Replacement of Buildings **New Buildings** 1,092,200 400,000 **Total Land and Buildings** 1,597,450 695,000 595,000 395,000 3,582,085 416.085 195,000 95,000 495,000 95,000 Proceeds from Sale of Land Book Value Assets Sold Profit / (Loss) on Sale MOTOR VEHICLES **Existing Fleet** 166,100 77,000 243,100 135,000 50,000 340,100 40,000 244,700 100,000 87,000 Additional Vehicles **Total Motor Vehicle Purchases** 166,100 77,000 243,100 135,000 50,000 340,100 40,000 244,700 100,000 87,000 TRUE Proceeds of Sale 75,000 27,000 153,000 72,000 15,000 197,000 25,000 158,000 67,000 17,000 Book Value Assets Sold 90,765 29,700 168,300 79,200 16,500 216,700 27,500 173,800 73,700 18,700 Profit / (Loss) on Sale (15,765)(2,700)(15,300)(7,200)(1,500)(19,700)(2,500)(15,800)(6,700)(1,700)PLANT AND EQUIPMENT 870.950 **Existing Heavy Plant** 388,500 577,000 284,750 212,000 457,500 313,000 276,850 666,750 390,000 **Existing Small Plant** 16,500 18,500 20,040 15,000 15,000 15,000 15.000 15,000 15,000 15,000 Additional Heavy Plant Additional Small Plant **Total Plant and Equipment** 887,450 407,000 597,040 299,750 227,000 472,500 328,000 291,850 681.750 405,000 Proceeds of Sale 371,380 174,760 203,810 70,570 72,000 96,190 103.810 88,190 209,525 70,000 Book Value Assets Sold 192,235 420,715 224,190 77,625 79,200 105,810 114,190 97,010 230,480 77,000 Profit / (Loss) on Sale (49, 335)(17,475)(20,380)(7,055)(7,200)(9,620)(10,380)(8,820) (20,955) (7,000)**FURNITURE AND EQUIPMENT** Furniture & Equipment 166,900 27,500 27,500 27,500 27,500 57,500 27,500 27,500 27,500 Proceeds of Sale Book Value Assets Sold Profit / (Loss) on Sale

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 **Ten Year Capital Works Program** 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 \$ \$ \$ \$ \$ \$ \$ \$ INFRASTRUCTURE - ROADS (Would be supported by detailed schedules of road projects) Regional Road Group Projects 594,300 612,130 612,130 612,130 612,130 612,130 612,130 612,130 612,130 612,130 MRWA Direct Funding Projects MRWA Black Spot Projects Roads to Recovery (R2R) Projects 997,425 456,870 511,870 583,665 436,795 331,795 580,570 471,270 421,485 501,795 Joint R2R/MR Special Bridge Projects 6.759,000 460,000 460,000 460,000 Carried Forward Projects Developers Projects - New Local Roadworks - Renewal 434,500 361,500 366,500 396,885 384,705 481,575 516,575 586,575 437,800 447,100 **Total Infrastructure Roads** 1,430,500 1,490,500 1,580,500 1,530,500 2,090,500 1,530,500 1,630,500 1,990,500 8,785,225 1,890,500 INFRASTRUCTURE - OTHER (Would be supported by detailed schedules of projects) Dept Sport & Rec/Lotteries: Pool Splash Pad 120,000 Footpath Construction/Renewal 30,000 40,000 40,000 25,000 30,000 32,135 32,135 23,565 26,780 37,500 R4R Reticulation Upgrade **Drainage Construction** 42,500 38,750 38,750 38,750 38,750 38,750 38,750 38,750 38,750 38,750 **R4R Various** Other Infrastructure Works 49,250 169,555 109,500 89,500 59,500 109,500 39,500 139,500 39,500 139,500 Total Infrastructure Other 128,250 201,815 105,030 215,750 241,750 248,305 188,250 153,250 180,385 110,385 **CAPITAL WORKS TOTAL** 11,844,875 2,885,305 3,141,390 2,901,000 5,595,335 2,967,070 2,821,385 2,391,365 3,039,780 2,820,750 446,380 201,760 276,525 87,000 **TOTAL PROCEEDS OF SALE** 356,810 142,570 87,000 293,190 128,810 246,190 **TOTAL BOOK VALE ASSETS SOLD** 511,480 221,935 392,490 156,825 95,700 322,510 141,690 270,810 304,180 95,700 TOTAL PROFIT ON SALE TOTAL (LOSS) ON SALE (65,100)(20,175)(35,680)(14,255)(8,700)(29,320)(12,880)(24,620)(27,655)(8,700)NPV RATE 3.5% (BELOW) 0.035

NPV OF CAPITAL WORKS

34,887,707

					2021/2022				2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
OAN INTEREST REPAYMENTS										
elf Supporting Loans										
Rec'n & Culture										
Loan A			-							
Loan B				-		-			-	
Loan C						- ok			-	-
Total Self Supporting Loans		-	-		-	/.73		-	-	-
ouncil Loans		ouri esticini		(SEE SEE SEE SEE						
Governance										
Loan D										
Loan E		-				A Discourse	-			
Law, Order, Public Safety										
Loan F		L 14 10 16 16 18	Lacin-ma			-	100 - 100 -	-		
Loan G				-		-				
Health										
Loan H										
Loan I				4000					-	
Education and Welfare										
Loan 118 Aged Accommodation	16,490	15,768	15,011	14,219	13,387	12,515	11,601	10,643	9,637	8,583
Loan K						5	- 1	20,0 10	2,03,	
Housing										
Loan 115 Staff Housing	3,750	3,410	3,051	2,670	2,267	1,840	1,388	908	400	
Loan 121 2018-19 Lodge Loan			6,897	6,589	6,272	5,944	5,606	5,258	4,897	4,528
Loan 121A 2019-20 Lodge Loan				6,897	6,589	6,272	5,944	5,606	5,258	4,897
Loan 123 Exec Staff Housing B								S. 100 100 100 100 100 100 100 100 100 10	0,200	11,036
Community Amenities										
Loan 112 Landfill	340	523	362							
Loan O					-					
Recreation and Culture										
Loan 114 Swimming Pool	6,830	6,213	5,559	4,866	4,132	3,354	2,529	1,655	729	HERE THE

	2017/2018	2019/2010	2019/2020	2020/2021	2021/2022	2022/2022	2022/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ransport										
oan R						-				
oan S							-			
Conomic Services										
oan 106 Flax Mill	105			-			-	-		
oan 109 Flax Mill Water	160	82		-			=	*		N. S. GER
Other Property and Services										
oan 110 Admin Building	505	471			- 1					
oan W									in the second	
Total Interest on Council Loans	28,180	26,467	30,880	35,241	32,647	29,926	27,068	24,070	20,922	29,0
Total Interest	28,180	26,467	30,880	35,241	32,647	29,926	27,068	24,070	20,922	29,0
AN PRINCIPAL REPAYMENTS										
f Supporting Loans .oan A	STATEMENT OF THE PERSONS		A STREET, STRE	AND SECURE	Oles and All of the	SERVICE SERVICE			A CONTROL OF THE	
Principal Paid						Account to the second	7			STATE OF
Principal Palu Principal Outstanding		est dans differen	in the second se	±	-	-	-		-	
oan B										
Principal Paid				A PROBLEM STORY				The state of the s		
Principal Outstanding	-	-	-	-	-	-	-	-	-	
oan C										
Principal Paid										
Principal Outstanding		-	-	-	-	-	-	-	-	

	2017/2018				2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ouncil Loans							157.530 (281.57.47)			
Governance			Composition and	PRINCIPAL MARKET		NAME OF STREET				
Loan D										
Principal Paid										
Principal Outstanding		- Company of the Company	KOSPIONSIONESTS STORENS	-	-	-	-	-	ASAM GIERANIAN	allo dolescondig
Loan E										
Principal Paid				以数 为一次 行				THE RESERVE TO SERVE THE RESERVE THE RESER		
Principal Outstanding		-	-	-	-	-	2	-	-	r were controlled
Law, Order Public Safety										
Loan F										
Principal Paid		A SECTION								
Principal Outstanding	-	-	-	-	-	-	-	=		-
Loan G										
Principal Paid				- L		图 (1) 图 (2)	Anna Maria			
Principal Outstanding		-	-	-	-	2	-	-	-	-
Health										
Loan 102										
Principal Paid										
Principal Outstanding		-	194	-	-	-	-	-	-	-
Loan I										
Principal Paid										-
Principal Outstanding		-	-	-	-	=	-	12		-
Education and Welfare										
Loan 118 Aged Accommodation	347,183									
Principal Paid	14,846	15,567	16,323	17,116	17,947	18,819	19,734	20,692	21,697	22,7
Principal Outstanding	332,337	316,770	300,447	283,331	265,384	246,565	226,831	206,139	184,442	161,69

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Loan Repayment Schedule (compiled from amortisation schedules) 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 \$ \$ \$ Loan K Principal Paid **Principal Outstanding** Housing Loan 115 Staff Housing 65,148 Principal Paid 5,677 6,016 6,755 7,158 7,585 8,038 8,517 9,027 6,375 Principal Outstanding 59,471 53,455 47,080 40,325 33,167 25,582 17,544 9,027 Loans 119 & 121 Lodge & GROH House 700,000 Principal Paid 700,000 Principal Outstanding Loans 121 & 121A Lodge 250,000 250,000 Principal Paid Loan 121 9,936 10,244 10,564 10,892 11,231 11,578 11,936 12,308 Principal Paid Loan 121A 9,936 10,244 10,564 10,892 11,231 11,578 11,936 Principal Outstanding 250,000 490,064 469,883 449,075 427,619 405,497 382,689 359,175 334,931 Loan 122 Staff Housing 400,000 Principal Paid 15,898 Principal Outstanding 400,000 384,102 **Community Amenitites** Loan 112 Landfill 9,773 Principal Paid 1,491 3,141 3,367 1,774 Principal Outstanding 8,282 5,141 1,774

11,592

85,642

12,285

73,357

13,020

60,337

13,798

46,539

14,622

31,917

15,497

16,420

16,420

118,495

10,322

108,173

10,939

97,234

Loan O
Principal Paid
Principal Outstanding

Recreation and Culture
Loan 114 Swimming Pool

Principal Paid

Loan Q Principal Paid Principal Outstanding

Principal Outstanding

	2017/2018	2018/2019	2019/2020		2021/2022		2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport										
Loan R										
Principal Paid		A STATE OF THE PARTY OF					A CHARLES			
Principal Outstanding	-	-	-	-	-	-	-	-	-	-
Loan S										
Principal Paid								amagaine - is to		BARANES.
Principal Outstanding		-	-	-	-	-	-	~	-	-
Economic Services										
Loan 106 Flax Mill	2,979									
Principal Paid	2,979	-						Activity		-
Principal Outstanding		•	-	- 1	-	-	-	-	-	-
Loan 109 Flax Mill Water	5,110									
Principal Paid	2,515	2,595							-	
Principal Outstanding	2,595		-	=	17. <b>4</b> .5	=		-	(=)	1.0
Other Property and Services										
Loan 110 Admin Building	15,928									
Principal Paid	1,110	14,818					-		- 100 m	
Principal Outstanding	14,818	-		-	-	-	(=)	-	•	-
Loan W										
Principal Paid					a company		+ 1	1.114		
Principal Outstanding	-		· .	-	(%)	-	-		*	-
Total New Council Loans	1,264,616	250,000	250,000		-	-	-	-	400,000	-
Principal Paid	38,940	53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893
Principal Outstanding	525,676	722,600	925,007	866,896	807,963	746,305	681,789	614,275	943,617	880,724
Total All New Loans	1,264,616	250,000	250,000		-				400,000	
Principal Paid	38,940	53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893
										880,724
Principal Outstanding	525,676	722,600	925,007	866,896	807,963	746,305	681,789	614,275	943,617	_

S	hire of Bo	THE RESERVE OF THE PARTY OF THE		Term Fina tion Sched		n 2017 -	2027			
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
AND AND BUILDINGS										
Dep'n Rate: 0.0215										
Land Purchased for Resale										
Book Value of Land	2,206,803									-1
Land Acquisition								-		
Land Disposed										
Total Land	2,206,803	2,206,803	2,206,803	2,206,803	2,206,803	2,206,803	2,206,803	2,206,803	2,206,803	2,206,803
Book Value of Buildings	10,608,957									
Buildings Acquired	1,597,450	695,000	595,000	395,000	3,582,085	416,085	195,000	95,000	495,000	95,000
Buildings Disposed						-				
Total Buildings	12,206,407	12,638,969	12,969,702	13,092,250	16,397,098	16,499,153	16,343,894	16,089,596	16,239,691	15,990,859
Depreciation	(262,438)	(264, 267)	(272,452)	(277,237)	(314,030)	(350,259)	(349,297)	(344,905)	(343,832)	(342,782
Book Value of Buildings	11,943,969	12,374,702	12,697,250	12,815,013	16,083,068	16,148,894	15,994,596	15,744,691	15,895,859	15,648,077
MOTOR VEHICLES Dep'n Rate: 0.085 Existing Fleet										
Vehicle Acquisition	166,100	77,000	243,100	135,000	50,000	340,100	40,000	244,700	100,000	87,000
Vehicle Disposal		(29,700)	(168,300)	(79,200)	(16,500)	(216,700)	(27,500)	(173,800)	(73,700)	(18,700
PLANT AND EQUIPMENT										
Existing Heavy Plant	2,936,655									
Plant & Equipment Acquisition	887,450	407,000	597,040	299,750	227,000	472,500	328,000	291,850	681,750	405,000
Plant & Equipment Disposal	(511,480)	(192,235)	(224,190)	(77,625)	(79,200)	(105,810)	(114,190)	(97,010)	(230,480)	(77,000
Total Plant & Equipment	3,478,725	3,445,098	3,601,620	3,575,752	3,458,260	3,658,036	3,580,535	3,545,526	3,721,510	3,808,851
Depreciation	(295,692)	(291,128)	(303,793)	(298,792)	(290,314)	(303,811)	(300,749)	(301,585)	(308,959)	(310,977
Book Value of Motor Vehicles, Plant & Equipment	3,183,033	3,153,970	3,297,827	3,276,960	3,167,946	3,354,225	3,279,786	3,243,940	3,412,551	3,497,874

	hire of Bo	oyup Bro		Term Fina tion Sched		ın 2017 -	2027			
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FURNITURE AND FOUNDATION										
FURNITURE AND EQUIPMENT Dep'n Rate: 0.115										
Existing Furniture & Equipment	130.703									
Furniture and Equipment Acquired	166,900	27,500	27,500	27,500	27.500	27.500	F7 F00	27.500	27.500	
Furniture and Equipment Disposed	100,900	27,300	27,500	27,500	27,500	27,500	57,500	27,500	27,500	27,500
Total Furniture & Equipment	297,603	290,879	286,509	282,642	279,219	276,190	303,510	200 442	204.054	200 221
Depreciation	(34,224)	(31,870)	(31,367)	(30,923)	(30,529)	(30,181)	(31,597)	299,412	294,061	289,325
Book Value of Furniture & Equipment	263,379	259,009	255,142	251,719	248,690	246,010	271,912	(32,851) <b>266,561</b>	(32,236) <b>261,825</b>	(31,69) <b>257,63</b> 4
TOTAL PROPERTY PLANT AND EQUIPMENT										
New Property Plant and Equipment	2,306,420	984,565	1,070,150	700,425	3,790,885	933,675	478,810	388,240	1,000,070	518,800
Total	18,189,538	18,581,749	19,064,635	19,157,447	22,341,380	22,640,182	22,434,741	22,160,319	22,481,048	22,314,821
Depreciation	(592,354)	(587,264)	(607,613)	(606,952)	(634,873)	(684,250)	(681,644)	(679,341)	(685,027)	(685,450
Fair Value Adjustment				-			18,982			19,339
Book Value of Total Property Plant and Equipment	17,597,184	17,994,485	18,457,022	18,550,495	21,706,507	21,955,931	21,772,079	21,480,978	21,796,021	21,648,709
INFRASTRUCTURE (ALL)										
Existing Infrastructure	162,716,810									
New Infrastructure Developed	9,026,975	1,678,805	1,678,750	2,043,750	1,708,750	1,710,885	2,200,885	1,732,315	1,735,530	2,206,250
Total Infrastructure	171,743,785	170,954,699	170,192,294	169,805,830	169,229,674	168,524,374	168,319,210	167,795,552	167,135,645	166,955,951
Depreciation	(2,467,891)	(2,441,155)	(2,430,214)	(2,422,050)	(2,416,186)	(2,406,049)	(2,399,589)	(2,395,437)	(2,385,944)	(2,379,988
Fair Value Adjustment			-	137,144	-	-	143,617	-	-	146,177
Book Value Infrastructure	169,275,894	168,513,544	167,762,080	167,520,924	166,813,489	166,118,325	166,063,237	165,400,115	164,749,701	164,722,140
Total Assets	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849
Total Depreciation	(3,060,245)	(3,028,419)	(3,037,827)	(3,029,002)	(3,051,059)	(3,090,300)	(3,081,233)	(3,074,778)	(3,070,971)	(3,065,438
Depreciation on New Assets		(417,641)	(384,511)	(535,900)	(374,848)	(401,057)	(589,394)	(442,904)	(409,316)	(584,800

# Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Key Performance Indicators

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022 \$	2022/2023 \$	2023/2024 \$	2024/2025 \$	2025/2026 \$	2026/27 \$
OPERATING SURPLUS RATIO				IN THE PARTY OF STREET						
Operating Revenue	4,953,465	5,738,230	5,943,341	6,156,052	6,376,650	6,597,613	6,826,420	7,054,915	7,291,183	7,535,494
Less Operating Exp incl interest & depreciation	(7,466,272)	(7,663,332)	(7,820,944)	(7,961,001)	(8,129,429)	(8,315,391)	(8,457,470)	(8,598,761)	(8,746,942)	(8,909,192
= Net Operating Surplus	(2,512,807)	(1,925,102)	(1,877,603)	(1,804,949)	(1,752,780)	(1,717,778)	(1,631,050)	(1,543,845)	(1,455,759)	(1,373,69
Divided by Own Source Revenue (Rates)	2,659,375	2,760,430	2,877,741	3,000,043	3,127,548	3,252,655	3,382,758	3,509,615	3,641,226	3,777,77
Ratio Target - (+ve) Between 0% and 15%	-94.49%	-69.74%	-65.25%	-60.16%	-56.04%	-52.81%	-48.22%	-43.99%	-39.98%	-36.36
CURRENT RATIO										
Current Assets	1,008,905	850,576	708,535	500,725	710,590	523,560	596,552	646,694	796,668	1,059,139
Less Restricted Assets	(884,580)	(716, 251)	(574,210)	(386,400)	(596,265)	(399,235)	(462,227)	(520,369)	(690,343)	(924,81
= Net Current Assets	124,325	134,325	134,325	114,325	114,325	124,325	134,325	126,325	106,325	134,32
Divided by Current Liabilities less	172,401	176,918	187,436	168,258	170,983	183,841	196,839	191,983	164,218	192,218
Current Liabilities ass'd with Restricted Assets	(49,170)	(54,670)	(54,670)	(54,670)	(60,670)	(63,670)	(63,670)	(66,670)	(66,670)	(66,67)
= Net Current Liabilities	123,231	122,248	132,766	113,588	110,313	120,171	133,169	125,313	97,548	125,54
Ratio Target > or = to 1:1	1.01	1.10	1.01	1.01	1.04	1.03	1.01	1.01	1.09	1.0
Assume Provision 50% of Leave Cash Reserve	49,170	54,670	54,670	54,670	60,670	63,670	63,670	66,670	66,670	66,67
RATES COVERAGE RATIO										
Total Rates Revenue	2,659,375	2,760,430	2,877,741	3,000,043	3,127,548	3,252,655	3,382,758	3,509,615	3,641,226	3,777,77
Divided by Total Expenses	7,466,272	7,663,332	7,820,944	7,961,001	8,129,429	8,315,391	8,457,470	8,598,761	8,746,942	8,909,19
Ratio Target > or = to 40%	35.6%	36.0%	36.8%	37.7%	38.5%	39.1%	40.0%	40.8%	41.6%	42.4

	Shire Boyı		Long Tei			2017 - 2	027			
	2017/2018 \$	2018/2019 \$	2019/2020 \$	2020/2021 \$	2021/2022 \$	2022/2023 \$	2023/2024		2025/2026	2026/27
DEBT SERVICE COVERAGE RATIO		7	Ş Marie Barrier	,	Ş	Ş	\$	\$	\$	\$
Operating Surplus before Interest & Depreciation		Manager Hall Street		STATE OF STA		HEALTH WAR AND			Control Marketine	DEN MALESTAL
= Operating Surplus before interest & Depreciation	4,953,465	5,738,230	5,943,341	6,156,052	6,376,650	6,597,613	6 926 420	7.054.015	7 201 102	7 525 404
Less Operating Expenses	(7,466,272)	(7,663,332)	(7,820,944)	(7,961,001)	(8,129,429)	The second second second	6,826,420	7,054,915	7,291,183	7,535,494
Except Interest Expense and Depreciation	3,081,565					(8,315,391)	(8,457,470)	(8,598,761)	(8,746,942)	(8,909,192
= OSBID		3,054,886	3,068,708	3,064,243	3,083,706	3,120,225	3,108,301	3,098,848	3,091,893	3,094,482
	568,758	1,129,784	1,191,104	1,259,294	1,330,926	1,402,447	1,477,251	1,555,003	1,636,134	1,720,784
Divided by Principal and Interest	62,855	79,543	78,473	93,352	91,580	91,583	91,584	91,584	91,580	91,937
Ratio Target > or = 2	9	14	15	13	15	15	16	17	18	19
ASSET SUSTAINABILITY RATIO					teransa esperansa es					CT S ALEXANDER OF THE SAME
Capital Renewal Expenditure	10.752.675	2 005 205	2 141 200	2.001.000	F FOF 22F	2.067.070	2.024.205	2 204 255	2.522.722	
	10,752,675	2,885,305	3,141,390	2,901,000	5,595,335	2,967,070	2,821,385	2,391,365	2,639,780	2,820,750
Divided by Depreciation Expense	3,060,245	3,028,419	3,037,827	3,029,002	3,051,059	3,090,300	3,081,233	3,074,778	3,070,971	3,065,438
Ratio Target 90% to 100%	351.4%	95.3%	103.4%	95.8%	183.4%	96.0%	91.6%	77.8%	86.0%	92.0%
ASSET CONSUMPTION RATIO						STATE OF THE PERSON				
Deprec'd Replace't Cost Assets (Written Down Value)	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849
Divided by (Assumed) Current Replacement Cost	250,750,000	253,217,664	255,974,543	258,491,875	263,712,363	266,278,376	268,672,965	270,621,426	273,251,890	275,653,356
Divided by (Assumed) current Replacement Cost	250,750,000	233,217,004	233,374,343	238,431,873	203,712,303	200,278,370	208,072,903	270,621,426	273,251,690	275,653,356
Ratio Target 50% to 75%	74.5%	the state of the s	THE RESERVE THE PERSON NAMED IN							
	14.376	73.7%	72.7%	72.0%	71.5%	70.6%	69.9%	69.1%	68.3%	67.6%
Assessed Comment Sections and Cont		73.7%	72.7%	72.0%	71.5%	70.6%	69.9%	69.1%	68.3%	67.6%
Assumed Current Replacement Cost	250,750,000									
New Assets Acquired at Cost		2,885,305	3,141,390	2,901,000	5,595,335	2,967,070	2,821,385	2,391,365	3,039,780	2,820,750
New Assets Acquired at Cost Depreciation on New Assets				2,901,000 (535,900)			2,821,385 (589,394)			2,820,750 (584,800)
New Assets Acquired at Cost Depreciation on New Assets Fair Value Revaluation (6% - 3-yearly)	250,750,000	2,885,305 (417,641)	3,141,390 (384,511)	2,901,000 (535,900) 152,232	5,595,335 (374,848)	2,967,070 (401,057)	2,821,385 (589,394) 162,599	2,391,365 (442,904)	3,039,780 (409,316)	2,820,750 (584,800) 165,516
New Assets Acquired at Cost Depreciation on New Assets		2,885,305	3,141,390	2,901,000 (535,900)	5,595,335	2,967,070	2,821,385 (589,394)	2,391,365	3,039,780	2,820,750 (584,800)
New Assets Acquired at Cost Depreciation on New Assets Fair Value Revaluation (6% - 3-yearly)	250,750,000	2,885,305 (417,641)	3,141,390 (384,511)	2,901,000 (535,900) 152,232	5,595,335 (374,848)	2,967,070 (401,057)	2,821,385 (589,394) 162,599	2,391,365 (442,904)	3,039,780 (409,316)	2,820,750 (584,800) 165,516
New Assets Acquired at Cost Depreciation on New Assets Fair Value Revaluation (6% - 3-yearly)	250,750,000	2,885,305 (417,641)	3,141,390 (384,511)	2,901,000 (535,900) 152,232	5,595,335 (374,848)	2,967,070 (401,057)	2,821,385 (589,394) 162,599	2,391,365 (442,904)	3,039,780 (409,316)	2,820,750 (584,800) 165,516
New Assets Acquired at Cost Depreciation on New Assets Fair Value Revaluation (6% - 3-yearly) New Current Replacement Cost	250,750,000	2,885,305 (417,641)	3,141,390 (384,511)	2,901,000 (535,900) 152,232	5,595,335 (374,848)	2,967,070 (401,057)	2,821,385 (589,394) 162,599	2,391,365 (442,904)	3,039,780 (409,316)	2,820,750 (584,800) 165,516
New Assets Acquired at Cost Depreciation on New Assets Fair Value Revaluation (6% - 3-yearly) New Current Replacement Cost  ASSET RENEWAL FUNDING RATIO	250,750,000 - 250,750,000	2,885,305 (417,641)	3,141,390 (384,511)	2,901,000 (535,900) 152,232	5,595,335 (374,848)	2,967,070 (401,057)	2,821,385 (589,394) 162,599	2,391,365 (442,904)	3,039,780 (409,316)	2,820,750 (584,800) 165,516
New Assets Acquired at Cost Depreciation on New Assets Fair Value Revaluation (6% - 3-yearly) New Current Replacement Cost  ASSET RENEWAL FUNDING RATIO Net Present Value of Planned Renewal Expenditure	250,750,000 - 250,750,000 34,887,707	2,885,305 (417,641)	3,141,390 (384,511)	2,901,000 (535,900) 152,232	5,595,335 (374,848)	2,967,070 (401,057)	2,821,385 (589,394) 162,599	2,391,365 (442,904)	3,039,780 (409,316)	2,820,750 (584,800) 165,516

	Shire B	oyup Bro		erm Fina h Reserve		2017 - 1	2027			
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
LAND PURCHASE AND DEVELOPMENT						Mark States				
Opening Balance		-	-	-	-	_	-	-	-	-
Transfer to Reserve										
Transfer FromReserve									1	
Balance 30 June	-	-	-	-	-	-	-	-	•	-
PLANT RESERVE										
Opening Balance	482,960	130,790	130,790	71,790	71,790	71,790	71,790	134,782	189,923	189,92
Transfer to Reserve	347,000		-				62,992	55,142		
Transfer From Reserve	(699,170)		(59,000)							LANCE CONT.
Balance 30 June	130,790	130,790	71,790	71,790	71,790	71,790	134,782	189,923	189,923	189,92
BUILDING RESERVE										
Opening Balance	17,830	21,860	21,860	21,860	21,860	81,860	860	860	860	86
Transfer to Reserve	471,120				60,000	-				
Transfer From Reserve	(467,090)	State Car		- 1	-	(81,000)				Secretary Secretary
Balance 30 June	21,860	21,860	21,860	21,860	81,860	860	860	860	860	86
COMMUNITY HOUSING RESERVE								engelysjert folk		
Opening Balance	75,195	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,34
Transfer to Reserve	30,325				-		-			
Transfer From Reserve	(18,175)	and the second			-	-			State of the same	
Balance 30 June	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,345	87,34
EMPLOYEE ENTITLEMENTS (LEAVE) RESERVE						electric cons				
Opening Balance	48,380	49,170	54,670	54,670	54,670	60,670	63,670	63,670		66,67
Transfer to Reserve	790	5,500			6,000	3,000	A CONTRACTOR OF THE PARTY OF TH	3,000		
Transfer From Reserve			200	- 1		16 (15 of 15 (15 (1 - 16 (15 )				-
Balance 30 June	49,170	54,670	54,670	54,670	60,670	63,670	63,670	66,670	66,670	66,67

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Cash Reserves

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EMERGENCY SERVICES RESERVE										
Opening Balance	11,795	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985
Transfer to Reserve	190									
Transfer From Reserve				-				der de la companie d		
Balance 30 June	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985	11,985
INSURANCE CLAIMS RESERVE								278.537		<b>网络沙洲 对地震的</b>
Opening Balance	14,380	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615
Transfer to Reserve	235		ALT SY						11,020	No. of the last the l
Transfer From Reserve										
Balance 30 June	14,615	14,615	14,615	14,615	14,615	14,615	14,615	14,615		14,615
OTHER RECREATION RESERVE					iteration access	and the second				
Opening Balance	76,400	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645
Transfer to Reserve	17,745									
Transfer From Reserve	(26,500)									
Balance 30 June	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645
COMMERCIAL RESERVE										
Opening Balance	469,930	462,845	289,016	205,975	18,165	162,030	43,000	43,000	43,000	212,975
Transfer to Reserve	139,565				143,865				169,974	234,471
Transfer From Reserve	(146,650)	(173,829)	(83,041)	(187,809)		(119,030)				
Balance 30 June	462,845	289,016	205,975	18,165	162,030	43,000	43,000	43,000	212,975	447,446
BRIDGE MTCE CONSTRUCTION RESERVE					A E-POLICE S					
Opening Balance	145	150	150	150	150	150	150	150	150	150
Transfer to Reserve	5			114 7 2 2 1						
Transfer From Reserve										
Balance 30 June	150	150	150	150	150	150	150	150	150	150
SWIMMING POOL RESERVE						September 1907				
Opening Balance	32,000	520	520	520	520	520	520	520	520	520
Transfer to Reserve	36,520									7.1.
Transfer From Reserve	(68,000)				-					
Balance 30 June	520	520	520	520	520	520	520	520	520	520
AGED ACCOMMODATION RESERVE								4300 CF 948		
Opening Balance	368,590	5	5	5	5	5	5	5	5	5
Transfer to Reserve	6,025		-	4. 1						
Transfer From Reserve	(374,610)									

### Shire Boyup Brook Long Term Financial Plan 2017 - 2027 **Cash Reserves** 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/2027 2017/2018 2018/2019 2019/2020 \$ \$ \$ \$ \$ \$ \$ 5 5 5 Balance 30 June 5 5 5 5 ROADS CONSTRUCTION RESERVE 27,490 27,490 Opening Balance 27,050 27,490 27,490 27,490 27,490 27,490 27,490 27,490 Transfer to Reserve 440 Transfer From Reserve 27,490 Balance 30 June 27,490 27,490 27,490 27,490 27,490 27,490 27,490 27,490 27,490 IT/OFFICE EQUIPMENT RESERVE 160 160 160 160 160 160 **Opening Balance** 9.750 160 160 160 Transfer to Reserve 50,410 Transfer From Reserve (60,000)160 160 160 160 160 Balance 30 June 160 160 160 160 160 CIVIC RECEPTIONS RESERVE 10,000 10,000 10,000 10,000 10,000 10,000 Opening Balance 5,000 10,000 10,000 10,000 Transfer to Reserve 5,000 Transfer From Reserve 10,000 10,000 10,000 10,000 10,000 10,000 10,000 Balance 30 June 10,000 10,000 10,000 TOTAL RESERVES Opening Balance 1,639,405 884,580 716,251 574,210 386,400 596,265 399,235 462,227 520,369 690,343 62,992 58,142 169,974 234,471 Transfer to Reserve 1,105,370 5,500 209,865 3,000 Transfer From Reserve (200,030)(1,860,195)(173,829)(142,041)(187,809)462,227 520,369 690,343 924,814 716,251 596,265 399,235 **Total Reserves 30 June** 884,580 574,210 386,400

TRUE

TRUE

TRUE

TRUE

TRUE

TRUE

NOTE - If additional Reserves are added, don't forget to update the formulas to include these in total lines 49, 50 and 51

TRUE

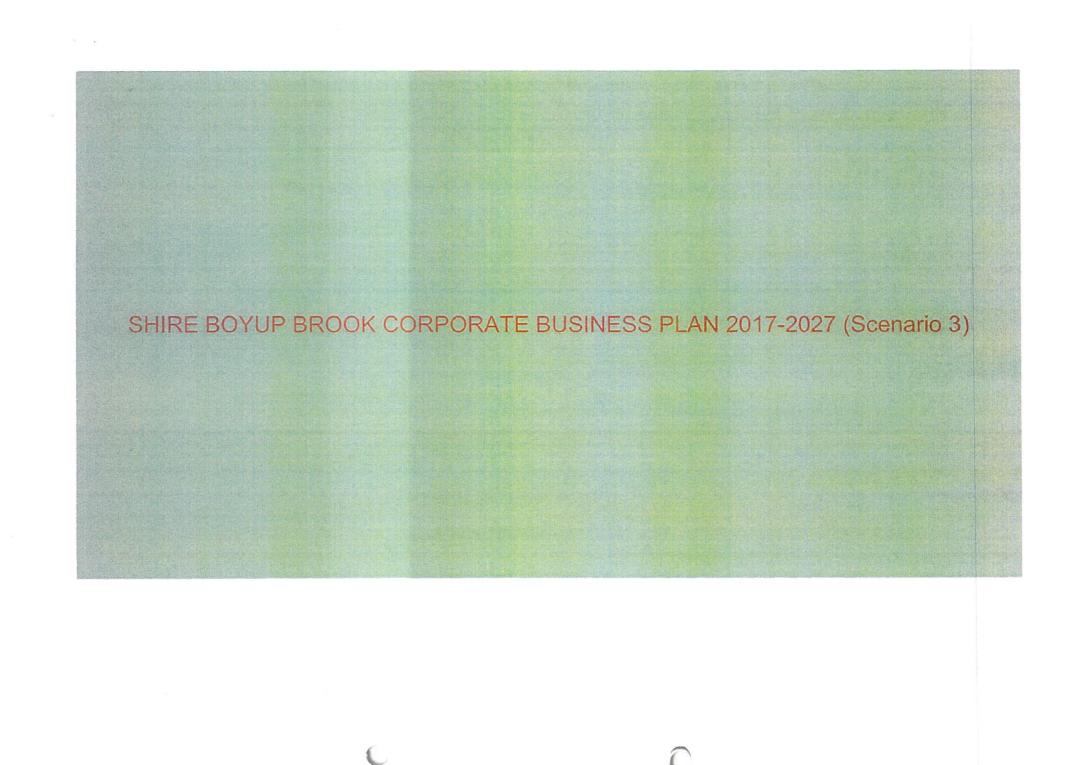
TRUE

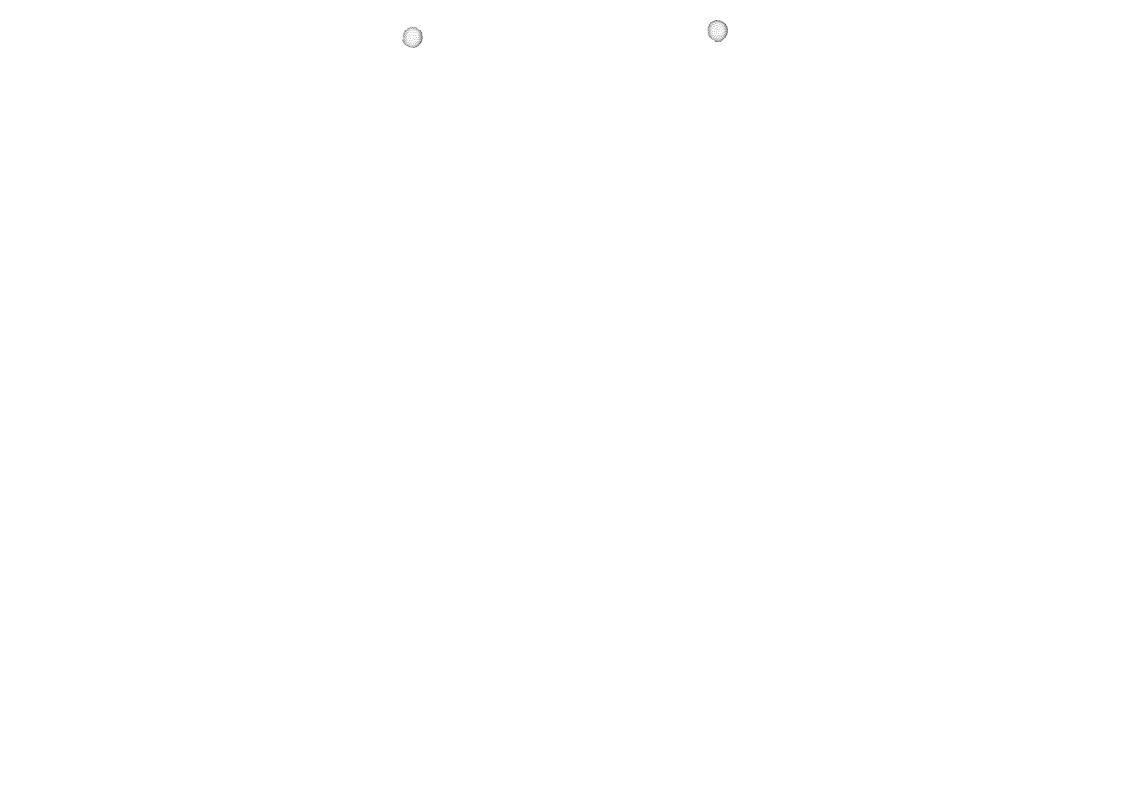
TRUE

Check to reassure all figures are in the total

## Shire Boyup Brook Long Term Financial Plan 2017 - 2027 Variable Assumptions Underpinning the Plan

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/27
OPERATING REVENUES							Editor Carriers			Y./24 12 SH
Rates - Annual Increases	5.0%	3.75%	4.25%	4.25%	4.25%	4.0%	4.0%	3.75%	3.75%	3.75%
Rates - Growth in Rate Base	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.05%	0.059
Operating Grants, Subsidies and Contributions	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.09
Non-operating Grants, Subsidies, Contbns	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.59
Fees and Charges	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Service Charges										
Interest Earnings	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%
Other revenue	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		2.5%
OPERATING EXPENSES	SCHOOL 10.14									
Employee Costs	3.5%	2.50%	3.00%	3.00%	3.00%	3.00%	3.00%	2.75%	2.75%	2.75%
Materials and Contracts	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Charges	8.0%	8.0%	5.0%	3.0%	3.0%	1.0%	1.0%	1.0%		1.0%
Depreciation on Non-current Assets (see below)										
Interest Expense (based on estimated borrowings)	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Insurance Expense	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Other Expenditure	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
CAPITAL ASSETS										
Average Depreciation - Buildings	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Average Depreciation - Other	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Average Depreciation - Infrastructure Roads	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%	1.435%
Average Depreciation - Infrastructure Other	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%





		e Boyup Br					1			
1000 1000 ACC 1000 ACC 1000 ACC		Statement o	NAME OF TAXABLE PARTY.	nsive incom	e by Nature	and Type				
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME: REVENUES FROM ORDINARY ACTIVITIES										
EXCLUDING PROFIT ON ASSET DISPOSAL, NON-OPERATING GR	RANTS, SUBSIDIES & CON	TRIBUTIONS								
Rates	2,659,375	2,759,100	2,876,362	2,998,607	3,126,048	3,251,090	3,381,133	3,507,926	3,639,473	3,775,953
Rates Growth		1,330	1,380	1,436	1,500	1,565	1,625	1,689	1,753	1,818
Operating Grants, Subsidies & Contributions	795,625	1.315.890	1,355,365	1,396,025	1,437,905	1,481,040	1,525,470	1,571,235	1,618,370	1,666,920
Fees & Charges	1.347,175	1,507,590.25	1,552,818	1,599,402	1,647,385	1,696,806	1,747,710	1,800,142	1,854,146	1,909,770
Service Charges						AND THE PARTY				
Interest Earnings	74,940	76,062	77,203	78,361	79,536	80,730	81,940	83,170	84,417	85,683
Other Revenue	76,350	78,258	80,214	82,220	84,275	86,382	88,541	90,755	93,024	95,349
Total Revenue	4,953,465	5,738,230	5,943,341	6,156,052	6,376,650	6,597,613	6,826,420	7,054,915	7,291,183	7,535,49
EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES	5									
EXCLUDING LOSS ON ASSET DISPOSAL										
Employee Costs	(2,617,510)	(2,747,948)	(2,830,386)	(2,915,298)	(3,002,757)	(3,092,839)	(3,185,625)	(3,273,229)	(3,363,243)	(3,455,73)
Materials & Contracts	(1,220,242)	(1,286,849)	(1,325,455)	(1,365,218)	(1,406,175)	(1,448,360)	(1,491,811)	(1,536,565)	(1,582,662)	(1,630,14)
Utilities	(170,655)	(184,307)	(193,523)	(199,328)	(205,308)	(207,361)	(209,435)	(211,529)	(213,645)	(215,78
Depreciation	(3,060,245)	(3,028,419)	(3,037,827)	(3,029,002)	(3,051,059)	(3,090,300)	(3,081,233)	(3,074,778)	(3,070,971)	(3,065,43
Interest Expenses	(21,320)	(26,467)	(30,880)	(35,241)	(32,647)	(29,926)	(27,068)	(24,070)	(20,922)	(29,04
Insurance	(181,710)	(189,887)	(198,432)	(207,361)	(216,693)	(226,444)	(236,634)	(247,282)	(258,410)	(270,03
Other Expenditure	(194,590)	(199,455)	(204,441)	(209,552)	(214,791)	(220,161)	(225,665)	(231,306)	(237,089)	(243,01
Total Expenditure	(7,466,272)	(7,663,332)	(7,820,944)	(7,961,001)	(8,129,429)	(8,315,391)	(8,457,470)	(8,598,761)	(8,746,942)	(8,909,19
Sub-total	(2,512,807)	(1,925,102)	(1,877,603)	(1,804,949)	(1,752,780)	(1,717,778)	(1,631,050)	(1,543,845)	(1,455,759)	(1,373,69
Non-Operating Grants, Subsidies & Contributions	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,37
Profit on Asset Disposals						le la		100		
Loss on Asset Disposals	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,70
Sub-total Sub-total	7,767,532	1,194,800	1,244,295	1,375,335	4,470,155	1,136,665	1,357,020	715,280	961,021	1,330,67
NET RESULT	5,254,725	(730,302)	(633,308)	(429,614)	2,717,375	(581,113)	(274,030)	(828,565)	(494,739)	(43,02
OTHER COMPREHENSIVE INCOME						Market School College				
Changes in Valuation of non-current assets				152,232	MARKET		162,599		SA CHARLES	165,51
Total Other Comprehensive Income				152,232	•	-	162,599	*	-	165,51
TOTAL COMPREHENSIVE INCOME	5,254,725	(730,302)	(633,308)	(277,381)	2,717,375	(581,113)	(111,432)	(828,565)	(494,739)	122,49

General Purpose Funding		Shire Boyup						27			
NOME: REVENUES FROM ORDINARY ACTIVITIES  ***CULUMG BROTH ON ASSET DISPOSAL AND NON-OPERATING GRANTS, SUBSIDIES & CONTROL ON SECTION OF SUBSIDIES & CONTROL ON SU						ne by rio	Braili				
NCOME REVENUES FROM ORDINARY ACTIVITIES  ACCURAGE SUPPLY AND SASET DEPOSAL AND NON-OPERATING GRANTS. SUBSIDIES & CONTRIBUTIONS  Governance  Subsidies Subsidies Subsidies Subsidies & Contributions  Governance  Subsidies Subsidies Subsidies & Contributions  Governance  Subsidies Subsidies & Contributions  Governance  Subsidies Subsidies & Contributions  Governance  Subsidies Subsidies & Contributions  Subsidies Subsidies & Contributions  Subsidies & C							2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
Section   Sect		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sovernance											
Semeral Purpose Funding   3,343,115   4,037,569   4,181,863   4,351,503   4,500,992   4,656,870   4,816,277   4,979,447   5,146,0		THE RESERVE THE PROPERTY OF TH									
Law, Order, Public Safety 93.500 99.744 102.275 105.937 109.735 113.539 117,477 121,411 125.64 Health 1821h 1821h 1822h 1821h										671	69
Health B7/845 927/075 960,229 994,610 1,030,267 1,065,981 1,102,963 1,139,892 1,176,00 Education and Welfare 7,875 8,317 8,614 8,922 9,242 9,563 9,834 1,102,66 1,025 10,55 10,000 1					THE RESERVE OF THE PARTY OF THE			TAXABLE RESIDENCE		5,146,093	5,318,41
Education and Welfare 7,875 8,317 8,614 8,922 9,242 9,563 9,894 10,226 10,55 Mousing 56,400 \$56,400 \$59,563 61,693 63,902 66,193 68,487 70,863 73,226 75,6   Community Amenities 204,225 215,678 223,391 231,390 23,685 247,94 25,657 265,189 274,0   Recreation and Culture \$8,510 61,791 64,001 66,293 68,669 71,050 73,515 75,976 78,5   Transport 126,245 133,325 138,093 144,004 139,222 144,048 149,046 154,033 16,600 154,033 16,600 154,030 16,600 154,036 159,10   Total Revenue 4,953,465 5,738,230 5,943,342 6,156,052 6,390,950 6,612,34 6,841,591 7,070,505 7,307,2    ***TOTAL REVENUES FROM ORDINARY ACTIVITIES** ***XCUDINARE: EXPENSES FROM ORDINARY		THE RESERVE OF THE PROPERTY OF THE PERSON NAMED AND PARTY OF THE P				The second secon			121,411	125,478	129,68
Housing 56,400 59,563 61,693 63,902 66,193 68,487 70,863 73,285 75,65 Community Amenities 2041,225 215,678 223,391 231,300 233,685 247,994 256,597 265,188 274,00		PRODUCTION OF THE PROPERTY OF					1,065,981	1,102,963	1,139,892	1,178,078	1,217,56
Community Amenities		AND RESIDENCE AND ADDRESS OF THE PARTY OF TH	8,317	8,614	8,922	9,242	9,563	9,894	10,226	10,568	10,92
Recreation and Culture		56,400	59,563	61,693	63,902	66,193	68,487	70,863	73,236	75,689	78,22
Recreation and Culture 58,510 61,791 64,001 66,293 68,669 71,050 73,515 75,976 78,55 1748,105		204,225	215,678	223,391	231,390	239,685	247,994	256,597	265,189	274,072	283,25
Economic Services 118,625 125,278 129,758 134,404 139,222 144,048 149,046 154,036 159,1 Other Property and Services 66,625 70,361 72,878 75,487 78,193 80,904 83,711 86,513 88,4 189	eation and Culture	58,510	61,791	64,001	66,293	68,669	71,050	73,515	75,976	78,521	81,15
Community Amenities   18,625   125,278   129,758   134,404   139,222   144,048   149,046   154,056   159,15   150,150   150,	sport	126,245	133,325	138,093	143,037	148,165	153,301	158,620	163,931	169,422	175,10
Total Revenue	omic Services	118,625	125,278	129,758	134,404	139,222	144,048	149,046		159,196	164,53
Total Revenue 4,953,465 5,738,230 5,943,342 6,156,052 6,390,950 6,612,343 6,841,591 7,070,505 7,307,20 (CXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES (CONTROLLE)	r Property and Services	66,625	70,361	72,878	75,487	78.193	80.904	The state of the s		89,411	92,40
Community Amenities   Gas	Total Revenue	4,953,465	5,738,230	5,943,342						7,307,201	7,551,95
Governance (330,040) (339,721) (346,708) (352,917) (361,017) (369,280) (375,598) (381,880) (388,44 General Purpose Funding (123,360) (126,6978) (129,590) (131,911) (134,938) (138,027) (140,388) (142,736) (145,11 Law, Order, Public Safety (322,850) (332,350) (339,155) (345,228) (353,152) (351,235) (367,416) (373,561) (380,00 Health (1,039,320) (1,069,806) (1,091,809) (1,111,361) (1,136,870) (1,162,890) (1,182,786) (1,202,559) (102,233) (101,88 Gudation and Welfare (94,701) (81,711) (84,473) (87,046) (90,203) (93,445) (96,172) (98,933) (101,88 Gudation and Welfare (122,637) (122,824) (118,882) (121,879) (125,688) (129,434) (132,572) (135,734) (139,00 Gudation and Culture (852,313) (871,101) (889,788) (90,652) (928,179) (950,295) (967,436) (984,533) (1,002,478) (1,00											
General Purpose Funding (123,360) (126,978) (129,590) (131,911) (134,938) (138,027) (140,388) (142,736) (185,180) (180,878) (1	CONTRACTOR OF THE PROPERTY OF	(330,040)	(339 721)	(346 708)	(352 917)	(361 017)	(360 390)	(275 500)	(201 000)	(200 400)	IDOT CO
Law, Order, Public Safety (322,850) (332,320) (339,155) (345,228) (353,152) (361,235) (367,416) (373,561) (380,014) (1411) (141,14) (141,1				The second second second second second	CARL CONTRACTOR OF CONTRACTOR		The second secon				(395,680
Health (1,039,320) (1,069,806) (1,091,809) (1,111,361) (1,136,870) (1,162,890) (1,182,786) (1,202,569) (1,223,31		A CALL DESCRIPTION OF THE PARTY AND ADDRESS OF			CONTRACTOR OF STREET		The second secon				(147,89
Education and Welfare (94,701) (81,711) (84,473) (87,046) (90,203) (93,445) (96,172) (98,933) (101,88)		AND RESIDENCE OF THE PARTY OF T		The state of the s		The state of the s		A Desired to the later of the			(387,06
Housing (122,637) (122,824) (118,882) (121,879) (125,608) (129,434) (132,572) (135,734) (139,000000000000000000000000000000000000											(1,246,02
Community Amenities (359,054) (369,063) (376,825) (383,942) (392,755) (401,744) (408,617) (415,452) (422,652) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (415,452) (422,6533) (401,744) (408,617) (401,745) (401,		THE CONTRACTOR OF CONTRACTOR OF THE CONTRACTOR O								(101,829)	(104,95
Recreation and Culture (852,313) (871,101) (889,798) (906,525) (928,179) (950,295) (967,436) (984,533) (1,002,4771) (1,002					The state of the s		1000 P. C.			(139,051)	(142,50
Transport (3,599,207) (3,704,781) (3,780,978) (3,848,687) (3,937,026) (4,027,135) (4,096,036) (4,164,544) (4,236,31 (503,760) (518,455) (529,201) (538,678) (551,043) (563,655) (573,298) (582,887) (592,90 (592,90)) (593,678) (100,088) (1		THE RESERVE OF THE PARTY OF THE	The state of the s	TO A PARTY OF THE		The state of the s			The second of the second of the second of	(422,619)	(430,46
Economic Services (503,760) (518,455) (529,201) (538,678) (551,043) (563,655) (573,298) (582,887) (592,900) (597,710) (100,105) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881) (106,881) (109,327) (111,198) (113,058) (115,000) (102,645) (104,483) (106,881				Section 2000 Control Control	NAME OF TAXABLE PARTY.			The second secon		(1,002,472)	(1,021,82
Other Property and Services (97,710) (100,105) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,007) (101,007) (101,007) (102,645) (104,483) (106,881) (109,327) (111,198) (113,058) (115,007) (101,007)	,	A STATE OF THE PARTY OF THE PAR					(4,027,135)	(4,096,036)	(4,164,544)	(4,236,388)	(4,315,040
Total Expenditure (7,444,952) (7,636,865) (7,790,064) (7,932,657) (8,117,672) (8,306,467) (8,451,519) (8,595,886) (8,747,297) (8,747,297) (1,694,124) (1,609,928) (1,525,380) (1,440,098) (1,525,380)		CONTRACTOR OF THE PERSON OF TH					(563,655)	(573,298)	(582,887)	(592,943)	(603,95
Net Result from Operating Activities (2,491,487) (1,898,635) (1,846,722) (1,776,605) (1,726,722) (1,694,124) (1,609,928) (1,525,380) (1,440,09)						(106,881)	(109,327)	(111,198)	(113,058)	(115,008)	(117,143
Education and Welfare (13,484) (15,768) (15,011) (14,219) (13,387) (12,515) (11,601) (10,643) (9,633) (14,010)	Total Expenditure	(7,444,952)	(7,636,865)	(7,790,064)	(7,932,657)	(8,117,672)	(8,306,467)	(8,451,519)	(8,595,886)	(8,747,297)	(8,912,540
Education and Welfare (13,484) (15,768) (15,011) (14,219) (13,387) (12,515) (11,601) (10,643) (9,631) (10,643)	Net Result from Operating Activities	(2,491,487)	(1,898,635)	(1,846,722)	(1,776,605)	(1,726,722)	(1,694,124)	(1,609,928)	(1,525,380)	(1,440,096)	(1,360,58
Housing (2,603) (3,410) (9,948) (9,259) (8,539) (7,784) (6,944) (6,166) (5,257) (7,784) (6,944) (6,166) (5,257) (7,784) (7,784) (8,944) (8,166) (1,128	E COSTS										
Housing (2,603) (3,410) (9,948) (9,259) (8,539) (7,784) (6,944) (6,166) (5,255) (7,784) (1,125	ation and Welfare	(13,484)	(15,768)	(15,011)	(14,219)	(13,387)	(12,515)	(11,601)	(10,643)	(9,637)	(8,583
Community Amenities         (341)         (523)         (362)         - <t< td=""><td>ing</td><td>(2,603)</td><td>(3,410)</td><td></td><td>THE RESERVE OF THE PARTY OF THE</td><td></td><td></td><td></td><td>A STATE OF THE PARTY OF THE PAR</td><td>(5,297)</td><td>(4,528</td></t<>	ing	(2,603)	(3,410)		THE RESERVE OF THE PARTY OF THE				A STATE OF THE PARTY OF THE PAR	(5,297)	(4,528
Recreation and Culture     (4,122)     (6,213)     (5,559)     (4,866)     (4,132)     (3,354)     (2,529)     (1,655)     (77)       Economic Services     (265)     (82)     -     -     -     -     -     -       Other Property and Services     (505)     (471)     -     -     -     -     -     -	munity Amenities	The second secon					-		,-,,	,-,,	( ),520
Economic Services         (265)         (82)         - <td>eation and Culture</td> <td></td> <td></td> <td>The second secon</td> <td>(4.866)</td> <td>(4.132)</td> <td>(3.354)</td> <td>(2.529)</td> <td>(1.655)</td> <td>(729)</td> <td></td>	eation and Culture			The second secon	(4.866)	(4.132)	(3.354)	(2.529)	(1.655)	(729)	
Other Property and Services (505) (471)	omic Services					-	(5)55.4	(2,020)	(1,000)	(723)	
	r Property and Services		The second secon					195 195 19	41 10 10		
(23,000) (23,000) (23,000) (23,000) (23,000)				(30.880)	(28.344)	(26.058)	(23.653)	(21.124)	(18 464)	(15.662)	(13,111
				(55,550)		(20,000)	(25,055)	(22)227	(10,404)	(15,003)	(13,11.

Sł	nire Boyup		STATE OF STREET STATE OF STREET				27			
	Stater	nent of Co	omprehen	sive Incor	ne by Pro	gram				
		CORPORATE BU	SINESS PLAN							
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NON-OPERATING GRANTS, SUBSIDIES, CONTRIBUTIONS		Ministry of the second	Jan Barrell	BUILDING HOLE						
Recreation and Culture		75,000	85,000	100,000	3,487,085	321,085				Washing the State
Housing		275,000	275,000				Part Target			THE STANDARD TO THE
Transport	7,832,632	864,975	919,975	1,289,590	991,770	844,900	1,369,900	739,900	988,675	1,339,375
Sub-total	7,832,632	1,214,975	1,279,975	1,389,590	4,478,855	1,165,985	1,369,900	739,900	988,675	1,339,375
PROFIT / (LOSS) ON DISPOSAL OF ASSETS										
Transport	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,700)
Sub-total	(65,100)	(20,175)	(35,680)	(14,255)	(8,700)	(29,320)	(12,880)	(24,620)	(27,655)	(8,700)
NET RESULT	5,254,725	(730,302)	(633,308)	(429,614)	2,717,375	(581,113)	(274,031)	(828,565)	(494,739)	(43,022)
				FLUX TO RANGE						
OTHER COMPREHENSIVE INCOME										
Changes in Valuation of non-current assets				152,232			162,599			165,516
Total Other Comprehensive Income				152,232		-	162,599	-	-	165,516
TOTAL COMPREHENSIVE INCOME	5,254,725	(730,302)	(633,308)	(277,381)	2,717,375	(581,113)	(111,432)	(828,565)	(494,739)	122,493

Shi	ire Boyup					2017 - 2	027			
		THE RESERVE OF THE PARTY OF THE	tement o	f Cash Flo	ows					
	Difficulty of the Control of the Con	CORPORATE BU						NAME OF STREET		
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022 \$	2022/2023	2023/2024	NAME AND ADDRESS OF THE OWNER, WHEN PERSONS NAMED IN	2025/2026	2026/2027
CASH FLOWS FROM OPERATING ACTIVITIES	3	3	>	3	3	\$	\$	\$	\$	\$
RECEIPTS										
Rates	2,664,643	2,758,360	2,875,539	3,012,931	3,125,281	3,250,321	3,380,356	3,507,915	3,640,299	3,777,690
Operating Grants, Subsidies & Contributions	840,621	1,315,890	1,355,365	1,396,025	1,437,905	1,481,040	1,525,470	1,571,235	1,618,370	1,666,920
Fees & Charges	1.347.175	1,387,590	1,429,218	1,472,094	1,516,257	1,561,745	1,608,597	1,656,855	1,706,561	1,757,758
Interest Earnings	74,940	76,062	77,203	78,361	79,536	80,730	81,940	83,170	84,417	85,68
Goods and Services Tax	38,577	39.734	40.926	42,154	43,419	44,721	46,063	47,445	46,021	44,643
Other Revenue	76,350	78,258	80,214	82,220	84,275	86,382	88,540	90,755	93,024	95,349
Sub-total	5,042,306	5,655,894	5,858,465	6,083,786	6,286,674	6,504,939	6,730,966	6,957,374	7,188,692	7,428,041
										***************************************
PAYMENTS	(2 -00 -00)	(2.722.724)	(2 244 442)	(2 205 252)	(2.002.025)	(0.075.404)	(0.454.050)			
Employee Costs (Operating Only)	(2,599,536)	(2,729,524)	(2,811,410)	(2,895,752)	(2,982,625)	(3,072,104)	(3,164,267)	(3,252,008)	(3,339,360)	(3,429,247
Materials & Contracts	(1,187,318)	(1,222,938)	(1,259,626)	(1,297,414)	(1,336,337)	(1,376,427)	(1,417,720)	(1,460,251)	(1,504,059)	(1,549,18)
Utilities (gas, electricity, water, etc.)	(170,655)	(184,307)	(193,521)	(199,324)	(205,304)	(207,357)	(209,432)	(211,526)	(213,641)	(215,778
Insurance	(181,710)	(189,887)	(198,432)	(207,360)	(216,692)	(226,443)	(236,633)	(247,281)	(258,409)	(270,037
Interest	(22,225)	(26,467)	(30,878)	(35,241)	(32,647)	(29,926)	(27,068)	(24,070)	(20,922)	(29,044
Other Expenditure	(194,590)	(199,455)	(204,441)	(209,552)	(214,791)	(220,161)	(225,665)	(231,306)	(237,089)	(243,016
Sub-total	(4,356,034)	(4,552,578)	(4,698,308)	(4,844,645)	(4,988,396)	(5,132,417)	(5,280,784)	(5,426,443)	(5,573,480)	(5,736,302
Net Cash Provided by (Used in) Operating Activities	686,272	1,103,316	1,160,157	1,239,141	1,298,279	1,372,522	1,450,183	1,530,931	1,615,212	1,691,739
CASH FLOWS FROM INVESTING ACTIVITIES										***************************************
Payments for Development of Land Held for Resale	(2.047.000)	(4 305 500)	(4 452 540)	(057.350)	(2.000 F0F)	(4 255 405)	(620 500)	/CE0.0501	(4 704 750)	1544 500
Payments for Purchase of Property, Plant & Equipment Payments for Construction of Infrastructure	(2,817,900)	(1,206,500)	(1,462,640)	(857,250)	(3,886,585)	(1,256,185)	(620,500)	(659,050)	(1,304,250)	(614,500
Grants / Contributions for the Development of Assets	(9,026,975)	(1,678,805)	(1,678,750)	(2,043,750)	(1,708,750)	(1,710,885)	(2,200,885)	(1,732,315)	(1,735,530)	(2,206,250
Proceeds from Sales (excluding Land)	7,832,632 446,380	1,214,975 201,760	1,279,975	1,389,590	4,478,855 87,000	1,165,985	1,369,900 128,810	739,900	988,675	1,339,375
Net Cash Provided by (Used in) Investing Activities	(3,565,863)	(1,468,570)	356,810 (1,504,605)	142,570 (1,368,840)	(1,029,480)	293,190 (1,507,895)	(1,322,675)	246,190 (1,405,275)	276,525 (1,774,580)	87,000 (1,394,375
Neet cash i Tovided by (osed in) investing Activities	(5,505,003)	(1,400,570)	(1,504,005)	(1,500,040)	(1,023,400)	(1,507,055)	(1,522,075)	(1,403,273)	(1,774,380)	(1,554,575
CASH FLOWS FROM FINANCING ACTIVITIES										
Repayment of Debentures	(41,534)	(53,075)	(47,593)	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	(70,658)	(62,893
Proceeds from New Debentures	700,000	250,000	250,000					-	400,000	
Net Cash Provided by (Used in) Financing Activities	658,466	196,925	202,407	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	329,342	(62,893
NET INCREASE (DECREASE) IN CASH HELD	(2 221 125)	(160 270)	(142 041)	(107 000)	209,865	(197,030)	62,992	58,142	160.074	234,471
	(2,221,125) 3,106,745	(168,329) 885,620	(142,041) 717,291	(187,809) 575,250	387,440	597,305	400,275	463,267	169,974 521,409	691,383
Cash at Beginning of Year  Cash at the End of Year	885,620	717,291	575,250	387,440	597,305	400,275	463,267	521,409	691,383	925,854
Cash at the chu of Year	885,020	/1/,291	373,230	307,440	337,305	400,275	405,207	321,409	031,383	323,834

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		CORPORATE B								
	2017/2018	2018/2019 \$	2019/2020	2020/2021 \$	2021/2022 \$	2022/2023 \$	2023/2024 \$	2024/2025 \$	2025/2026 \$	2026/2027 \$
ASSETS										
CURRENT ASSETS										
Cash and Cash Equivalents	885,620	717,291	575,250	387,440	597,305	400,275	463,267	521,409	691,383	925,854
Receivables	118,285	128,285	128,285	108,285	108,285	118,285	128,285	120,285	100,285	128,285
Inventories	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Inventories - Land Held for Resale						-		3 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	_	-
Total Current Assets	1,008,905	850,576	708,535	500,725	710,590	523,560	596,552	646,694	796,668	1,059,139
NON-CURRENT ASSETS										
Receivables										
Inventories										
Property, Plant and Equipment	17,597,184	17,994,485	18,457,022	18,550,495	21,706,507	21,955,931	21,772,079	21,480,978	21,796,021	21,648,709
Infrastructure	169,275,894	168,513,544	167,762,080	167,520,924	166,813,489	166,118,325	166,063,237	165,400,115	164,749,701	164,722,140
Total Non-Current Assets	186,873,078	186,508,029	186,219,102	186,071,419	188,519,995	188,074,256	187,835,316	186,881,093	186,545,722	186,370,849
TOTAL ASSETS	187,881,983	187,358,606	186,927,636	186,572,144	189,230,586	188,597,816	188,431,868	187,527,787	187,342,390	187,429,988
LIABILITIES										
CURRENT LIABILITIES										
Payables	119,325	129,325	129,325	109,325	109,325	119,325	129,325	121,325	101,325	129,325
Current Portion of Long Term Borrowings	53,076	47,593	58,111	58,933	61,658	64,516	67,514	70,658	62,893	62,893
Provisions						-	-			
Total Current Liabilities	172,401	176,918	187,436	168,258	170,983	183,841	196,839	191,983	164,218	192,218
NON-CURRENT LIABILITIES										
Long Term Borrowings	472,600	675,007	866,896	807,963	746,305	681,789	614,275	543,617	880,724	817,831
Provisions	606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121	606,121
Total Non-Current Liabilities	1,078,721	1,281,128	1,473,017	1,414,084	1,352,426	1,287,910	1,220,396	1,149,738	1,486,845	1,423,952
TOTAL LIABILITIES	1,251,122	1,458,046	1,660,453	1,582,342	1,523,409	1,471,751	1,417,235	1,341,721	1,651,063	1,616,170
NET ASSETS	186,630,861	185,900,560	185,267,184	184,989,802	187,707,177	187,126,065	187,014,633	186,186,066	185,691,327	185,813,818
	STEEL STEEL STEEL									

### Shire of Boyup Brook Long Term Financial Plan 2017 - 2027 **Statement of Financial Postition** CORPORATE BUSINESS PLAN 2016/17 2017/2018 2018/2019 2019/2020 2020/2021 2021/2022 2022/2023 2023/2024 2024/2025 2025/2026 2026/27 5 \$ \$ \$ \$ \$ NET CURRENT ASSETS CURRENT ASSETS Cash and Cash Equivalents 885,620 717,291 575,250 387,440 597,305 400,275 463,267 521,409 691,383 925,854 Receivables 118,285 128,285 128,285 108,285 108,285 118,285 128,285 120,285 100,285 128,285 Inventories 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 5,000 Inventories - Land Held for Resale **Total Current Assets** 1,008,905 850,576 708,535 500,725 710,590 523,560 596,552 646,694 796,668 1,059,139 **CURRENT LIABILITIES** Payables 119,325 129,325 129,325 109,325 109,325 119,325 129,325 121,325 101,325 129,325 Current Portion of Long Term Borrowings 53,076 47,593 58,111 58,933 61,658 64,516 67,514 70,658 62,893 62,893 Provisions **Total Current Liabilities** 172,401 176,918 187,436 168,258 170,983 183,841 196,839 191,983 164,218 192,218 **NET CURRENT ASSETS** 836,504 673,658 521,099 332,467 539,608 339,719 399,713 454,711 632,450 866,921 LESS: Restricted Reserves (884,580) (716, 251)(574,210) (386,400) (596, 265)(399, 235)(462, 227)(520, 369)(690,343)(924,814) LESS: Inventories (5,000) (5,000) (5,000)(5,000)(5,000)(5,000)(5,000)(5,000)(5,000) (5,000) ADD: Current Long Term Borrowings 53,076 47,593 58,111 58,933 61,658 64,516 67,514 70,658 62,893 62,893 ADD: Cash-backed Leave Reserve OPENING/CLOSING FUNDS

<b>医表现的</b> 图 34 5 5 200 5 15	Shire Boy	up Brool	k Long Te	rm Finar	icial Plan	2017 - 2	2027					
Statement of Changes in Equity												
		CORPORATE BUSINESS PLAN										
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
EQUITY RETAINED SURPLUS												
Balance 1 July	53,547,763	59,557,313	58,995,340	58,504,006	58,262,201	60,769,711	60,385,629	60,048,607	59,161,900	58,497,187		
Transfer from / (to) Reserve	754,825	168,329	142,041	187,809	(209,865)	197,030	(62,992)	(58,142)	(169,974)	(234,471)		
Net Result	5,254,725	(730,302)	(633,375)	(429,614)	2,717,375	(581,113)	(274,030)	(828,565)	(494,739)	(43,023)		
Balance 30 June	59,557,313	58,995,340	58,504,006	58,262,201	60,769,711	60,385,629	60,048,607	59,161,900	58,497,187	58,219,693		
CASH BACKED RESERVES												
Balance 1 July	1,639,405	884,580	716,251	574,210	386,400	596,265	399,235	462,227	520,369	690,343		
Transfer (from) / to Reserve	(754,825)	(168,329)	(142,041)	(187,809)	209,865	(197,030)	62,992	58,142	169,974	234,471		
Balance 30 June	884,580	716,251	574,210	386,400	596,265	399,235	462,227	520,369	690,343	924,814		
ASSET REVALUATION RESERVE												
Balance 1 July	126,188,968	126,188,968	126,188,968	126,188,968	126,341,200	126,341,200	126,341,200	126,503,799	126,503,799	126,503,799		
Total Other Comprehensive Income				152,232	-	-	162,599		100000	165,516		
Balance 30 June	126,188,968	126,188,968	126,188,968	126,341,200	126,341,200	126,341,200	126,503,799	126,503,799	126,503,799	126,669,315		
TOTAL EQUITY												
Balance 30 June	186,630,861	185,900,560	185,267,184	184,989,802	187,707,177	187,126,065	187,014,633	186,186,066	185,691,327	185,813,818		
Net Assets as Balance Sheet	186,630,861	185,900,560	185,267,184	184,989,802	187,707,177	187,126,065	187,014,633	186,186,066	185,691,327	185,813,818		

Sh	nire Boyup E	Brook Lor	ng Term I	Financial	Plan 20	017 - 202	27			
		Rat	e Setting	Statemen	t					
		CORPORATE BU	JSINESS PLAN							
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
REVENUES										
Rate Levies (Under adopted assumptions)	2,658,515	2,760,430	2,877,741	3,000,043	3,127,548	3,252,655	3,382,758	3,509,615	3,641,226	3,777,771
Other Revenue	10,126,722	4,192,775	4,345,575	4,545,599	7,727,956	4,510,943	4,813,562	4,285,201	4,638,632	5,097,098
Revenues Sub-total	12,785,237	6,953,205	7,223,316	7,545,642	10,855,505	7,763,598	8,196,320	7,794,815	8,279,858	8,874,869
EXPENSES										
All Operating Expenses	(7,531,372)	(7,683,507)	(7,856,624)	(7,975,256)	(8,138,129)	(8,344,711)	(8,470,350)	(8,623,381)	(8,774,596)	(8,917,892)
Net Operating Profit/(Loss)	5,253,865	(730,302)	(633,308)	(429,614)	2,717,375	(581,113)	(274,030)	(828,565)	(494,739)	(43,023
NON CASH ITEMS	CF 400	20.175	25.500	14 255	0.700	20.222	12.000	24.522	27.655	0.700
(Profit)/Loss on Asset Disposals	65,100	20,175	35,680	14,255	8,700	29,320	12,880	24,620	27,655	8,700
Movements in Provisions and Accruals	1,721		(67)	15,088		1	-	(2)	-	(1
Movement in Non Current Debtors	3,050,345	2 020 410	2 027 027	2 020 002	2 051 050	2 000 200	2 004 222			
Depreciation on Assets	3,060,245	3,028,419	3,037,827	3,029,002	3,051,059	3,090,300	3,081,233	3,074,778	3,070,971	3,065,438
Sub-total	3,127,066	3,048,594	3,073,440	3,058,345	3,059,759	3,119,621	3,094,113	3,099,396	3,098,626	3,074,137
CAPITAL EXPENDITURE AND REVENUE										
Development of Land Held for Resale					-	-	-	-	-	
Purchase Land and Buildings	(1,597,450)	(695,000)	(595,000)	(395,000)	(3,582,085)	(416,085)	(195,000)	(95,000)	(495,000)	(95,000
Infrastructure Assets - Roads	(8,785,225)	(1,430,500)	(1,490,500)	(1,890,500)	(1,580,500)	(1,530,500)	(2,090,500)	(1,530,500)	(1,630,500)	(1,990,500
Infrastructure Assets - Other	(241,750)	(248,305)	(188,250)	(153,250)	(128, 250)	(180,385)	(110,385)	(201,815)	(105,030)	(215,750
Purchase Plant and Equipment	(1,053,550)	(484,000)	(840,140)	(434,750)	(277,000)	(812,600)	(368,000)	(536,550)	(781,750)	(492,000
Purchase Furniture and Equipment	(166,900)	(27,500)	(27,500)	(27,500)	(27,500)	(27,500)	(57,500)	(27,500)	(27,500)	(27,500
Proceeds Disposal of Assets	446,380	201,760	356,810	142,570	87,000	293,190	128,810	246,190	276,525	87,000
Repayment of Debentures	(41,535)	(53,076)	(47,593)	(58,111)	(58,933)	(61,658)	(64,516)	(67,514)	(70,658)	(62,893
Proceeds from New Debentures	700,000	250,000	250,000		-	-	-	-	400,000	-
Self-supporting Loan Principal			-	-	-	-	-	-	-	_
Transfers to Reserves	(1,105,370)	(5,500)	-		(209,865)	(3,000)	(62,992)	(58,142)	(169,974)	(234,471
Transfers from Reserves	1,860,195	173,829	142,041	187,809	-	200,030	-	-	-	-
Net Cash From Investing Activities	(9,985,205)	(2,318,292)	(2,440,132)	(2,628,731)	(5,777,134)	(2,538,508)	(2,820,083)	(2,270,831)	(2,603,887)	(3,031,114
ESTIMATED SURPLUS/(DEFICIT) JULY 1 B/FWD	1,604,274						_	_	_	_
ESTIMATED SURPLUS/(DEFICIT) JUNE 30 C/FWD	2,004,274					-	-	-	-	-
CONTROL = 0					-	-	-	-	-	-