



SHIRE OF NUNGARIN
LONG TERM FINANCIAL PLAN
2013-14 to 2022-23

Prepared by
Bob Waddell
Local Government Consultant
for the
Shire of Nungarin

Contents

PURPOSE OF THE PLAN	2
KEY STATISTICS	2
COUNCIL INFORMATION	3
OUR COMMUNITY	3
OUR SERVICES	4
SERVICE DELIVERY	5
ASSET MANAGEMENT	5
FINANCIAL STRATEGIES AND PRINCIPLES	6
WORKFORCE PLANNING STRATEGIES	7
SCENARIO MODELLING AND SENSITIVITY ANALYSIS	8
KEY ASSUMPTIONS UNDERPINNING THE LONG TERM FINANCIAL PLAN	9
MEASURING SUSTAINABILITY	10
RISK ASSESSMENT	11
FINANCIAL PROJECTIONS	12
CONCLUSION - IMPLEMENTATION AND REVIEW OF THE LTFP	13

Purpose of the Plan

The Shire of Nungarin's Long Term Financial Plan (LTFP) details what the Council proposes to do over the next ten years as a means of ensuring the Shire's financial sustainability. It is aligned to other core planning documents by which Council is accountable to the community including the Strategic Community Plan and the Shire's Corporate Business Plan. Information contained in other strategic plans including the Workforce Plan and Forward Capital Works Plan has informed the LTFP which will be the basis for preparation of the Shire's Annual Budgets.

The LTFP is a dynamic tool which analyses financial trends over a ten year period on a range of assumptions and provides the Shire with information to assess resourcing requirements to achieve its strategic objectives and assists the Shire to ensure its future financial sustainability.

The LTFP covers the period 2013-14 to 2022-23. There is a high level of accuracy and detail in the first 3 years of the LTFP but this is underpinned by a number of assumptions. The remaining seven years of the LTFP are shown as an overview with reasonable estimates only. The Shire undertakes a broad review of its Strategic Community Plan every two years and a full review is planned every four years. This LTFP will be reviewed in conjunction with Strategic Community Plan reviews. As Annual Budgets are developed from the LTFP there may be some annual variations between both which will be explained in the Annual Budget.

Key Statistics

The following table provides a snapshot of the Shire of Nungarin at 2012-13:

Distance from Perth (km)	280
Area (sq km)	1,145
Population (est)	300
Number of Electors	166
Number of Dwellings	134
Total Rates Levied	\$395,993
Total Revenue	\$2,716,491
Number of Employees (Full Time Equivalents)	12

Council Information

Nungarin is located 280 km north east of Perth in the heart of the Wheatbelt. It has a population of approximately 300 people in the shire with approximately 180 people living in the township. The area experiences an average rainfall of 300 mm per annum which, with the average farm size of 2500 hectares, is enough to grow wheat and sheep as well as some oats, barley and lupins.

On the 10th of April 1865 Charles Hunt stopped and camped overnight at Knungajin where he first made reference to Noongarin (Nungarin) Rock. The town came into existence in the late 1880's with the movement of prospectors and fossickers through the area on their way to the goldfields. With more reliable water, the way was open to take advantage of the wide tract of pastoral land to the East of Perth.

Our Community

The Shire has a population of approximately 300. Forecast population in the LTFP is expected to remain constant which is in line with the WA Planning Commission (WAPC) Band C (WA Tomorrow) predictions. The Shire's very strong financial position will enable it to provide new and improved amenities to existing and future residents of the Shire. This will help retain and attract residents to the locality.

According to the 2011 Census with the Australian Bureau of Statistics the population comprises approximately 56.1% males and 43.9% females with the median age being 47 years.

The community of the Shire is a diverse one which brings with it challenges. The retention of youth and families are challenging areas for the Shire. These challenges are targeted in this LTFP.

Our Services

The Shire of Nungarin 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 the administration and implementation of various local laws, animal control (licensing and enforcement), fire prevention and emergency services.

Health – operation of child health clinic in Nungarin, monitoring of food quality, licensing of food premises and pest control measures (mosquito control).

Education and Welfare – operation of Home and Community Care program, and financial and family counselling programs.

Housing – control and maintenance of staff and other rental housing, including aged accommodation units.

Community Amenities – principally covers operations of waste services (rubbish collection, disposal and recycling), landcare programs, administration of the town planning scheme and other community amenities.

Recreation and Culture – maintenance of halls, the swimming pool, recreation facilities and the library.

Transport – construction and 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 undertaken 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. Any other unclassified services are included in this program.

Service Delivery

It is proposed that existing service levels will be maintained for all operational areas in the short term, however, a key objective in the Corporate Business Plan which directly impacts future service delivery is to improve existing service levels in the longer term whilst striving to achieve annual operating surpluses each year to fund the provision of infrastructure.

Service levels will be reviewed from time to time when future reviews of the LTFP are undertaken and the impact of any growth across the municipality can be monitored and assessed.

Asset Management

The Shire is yet to develop asset management plans for its assets. In the absence of asset management plans the LTFP has been prepared allowing for the operations, maintenance, renewal, upgrade and expansion of its assets in mind.

Funding for the renewal of assets has been increased to ensure sustainability in the longer term. The continued allocation of funding towards the renewal of assets and funding for maintenance and upgrades will result in a positive investment for the community in the future. Asset acquisitions and capital works projects are funded from either rate revenue, specific cash reserves, sales of existing assets or government grants.

Financial Strategies and Principles

Rate Increases

There is not expected to be much population growth in the Shire so little increase demand for services are expected. There is however, expected to be a need for additional funds for the operations, maintenance, renewal, upgrade and expansion of Council's assets over the long term. Levying rate increases at or below CPI is unsustainable in the long term and in the LTFP the Council has determined that rate increases would be based on 1.65% for year 1 and 3.0% for the remaining 9 years of the plan. The 3.0% rate increase represents a 0.5% increase over CPI in the LTFP. It is not envisaged that the rate base will grow over the term of the LTFP.

Budget Surpluses

The Council believes that adopting a balance budget each year will not improve its financial sustainability or liquidity and will include an increasing budget surplus each year so that by 2022-23 it is estimated that the budget surplus will be \$50k.

Cost Recovery of Services

Discretionary fees and charges are planned to also be increased by approximately by CPI to match estimated additional costs in service delivery. The Shire does not recover the full cost of providing 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 the full cost recovery of these services.

Prudent Use of Debt Finance

The Shire has reasonably low levels of debt and does not propose to use debt funding in the future for large non-recurrent capital works projects. The Shire will continue to have relatively low levels of debt to revenue and a strong capacity to repay debt.

Cash Reserves

Cash Reserves are also maintained by the Shire to ease the impact of future capital expenditures in any one year. The principal capital purpose cash reserves are:

- Plant Reserve
- Office Building Reserve
- Swimming Pool Reserve
- Land Development Reserve
- Building Reserve
- Community Bus Reserve
- Computer Equipment/Software Reserve
- Refuse Reserve

Reserve funds utilised over the life of the Plan are detailed below:

- \$61,800 from the Community Bus Reserve in 2013-14 and \$70,000 in 2018-19 towards the replacement of the community bus.
- \$20,000 from the Computer Equipment/Software Reserve in 2016-17 and 2020-21 towards the renewal of computer equipment and software.

Funds will also be utilised from the Plant Reserve over the life of the Plan. Funds are transferred from this reserve if the total net changeover of plant and vehicles is greater than a set threshold for that year. The threshold is set at \$135,000 at the commencement of the Plan. This threshold is increased by CPI over the life of the Plan. Funds are transferred to this reserve if the net changeover is less than the threshold for that year.

All cash reserves attract interest earnings which are re-invested in the applicable reserve. Over the life of the LTFP the cash reserves are projected to increase from \$0.41m to \$2.72m.

Grant Funding

The Shire will continue to pursue grant funding for strategic capital works from the State and Federal Government.

Workforce Planning Strategies

The Workforce Plan proposes that net staff levels will remain unchanged in line with current service provision levels. Increasing legislative requirements associated with Integrated Strategic Planning are expected to be absorbed within existing Staff numbers. The Workforce Plan proposes building our leadership capability and putting in place a robust framework so that that we have the necessary skills to deliver the required level of service now and into the future.

Scenario Modelling and Sensitivity Analysis

A couple of scenarios were developed using slightly different assumptions and changes in variables to determine how capable the Shire is to deliver services and assets to the community. Of the two scenarios, scenario one was adopted by Council which is considered the most beneficial to achieve required service delivery levels and outcomes of the Strategic Community Plan and Corporate Business Plan.

Scenario 1 (Adopted)

An initial scenario (and detailed in statements and schedules attached) was developed based on no growth in population, no change in service levels, a 1.65% rate increase in 13-14 and 3% rate increases each year thereafter, a small increasing surplus budget for the life of the LTFP, other operating income based on the assumptions adopted in the plan, operating expenditure based on assumptions adopted in this plan, Council funded capital expenditure on buildings increasing in 2014-15 by approximately \$150,00 and being maintained at this level plus CPI, Council funded capital expenditure on road renewal increased in 2014/15 by \$80,000 and being maintained at this level plus CPI, transfers to reserves used to balance the LTFP in years where a significant surplus eventuated.

Scenario 2

An second scenario was developed based on no growth in population, no change in service levels, a 1.65% rate increase in 13-14 and 2.5% (CPI) rate increases each year thereafter, a small surplus budget for the life of the LTFP, other operating income based on the assumptions adopted in the plan, operating expenditure based on assumptions adopted in this plan, Council funded capital expenditure on buildings increasing in 2014-15 by approximately \$150,000 and being maintained at this level plus CPI, Council funded capital expenditure on road renewal increased in 2014/15 by \$80,000 and being maintained at this level plus CPI, a reduction in transfers to reserves used to balance the LTFP in years where a significant surplus/deficit eventuated.

The following table highlights variances in results over the term of the LTFP:

	Scenario 1	Scenario 2	Difference
Rate Income Over 10 Years	4,766,858	4,658,527	108,331
Cash Reserve Balances Over 10 Years	2,715,284	2,639,011	76,273
Interest Earnings on Reserves over 10 years	362,734	356,461	6,273
Average Current Ratio	1.01	0.99	.02
Average Operating Surplus Ratio	16.75%	16.73%	1.98%
Average Rates Coverage Ratio	18.00%	17.67%	0.33%
Average Own Source Revenue Coverage Ratio	28.28%	27.78%	0.50%

The most sensitive criterion in the adopted model is a variation in the level of proposed rate increases. The result of a .5% reduction in rates (to those proposed) over the life of the LTFP is highlighted in the table above.

Key Assumptions Underpinning the Long Term Financial Plan

The estimates in the LTFP are based on a number of assumptions and Council strategies. The base point for the modelling is the adopted 2012-13 budget (adjusted for variations) 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 surpluses will be strived for over the term of the LTFP
- Staff levels will remain unchanged over the life of the Plan as Shire demographics' not expected to change over the life of the LTFP
- CPI will be 1.65% for 13/14 and 2.5% per annum for the remaining nine years of the LTFP
- Staff costs will increase at CPI per annum over the life of the LTFP
- Rate increases will be 1.65% for 13/14 and 3% per annum for the remaining nine years of the LTFP. The final nine years of rate increases will be used to increase Council's rating base to a level that will be closer to the Rates Coverage Ration benchmark at 40% or greater
- The rate base will not increase over the life of the LTFP
- Discretionary fees and charges will increase by CPI
- Interest rates for new borrowings will be in line with indicative prices issued by WATC in May 2013 which progressively increase from 2.93% in 2013 to 3.86% in 2023
- Interest rates for invested funds will be 3.0% over the life of the LTFP
- Roads to Recovery funding will continue until 2022-23
- Royalties for Regions funding will continue until 2014-15
- Local Roads Financial Assistance Grants will increase by CPI over the life of the LTFP
- General Purpose Financial Assistance Grants will increase by 10% for the first two years then by CPI for the remaining years of the LTFP. These increments are in line with guidance provided by the grants commission taking into account the new calculation methodology for Financial Assistance Grants
- Other government grants have been included and incremented in the LTFP on line by line basis
- Materials and contracts will increase by CPI
- Utility charges will increase by CPI plus 2% over the life of the LTFP to reflect a continuation of recent increases in energy and water costs
- The shire's expenditure on renewal of road infrastructure from its own sources will increase by CPI over the term of the LTFP.
- The Shire's expenditure on renewal and replacement of buildings from its own sources will increase by 10% in each year of the LTFP.
- Cash reserves will continue to be maintained to fund future commitments

Measuring Sustainability

Several statutory key performance indicators (KPIs) have been prescribed in the *Local Government (Financial Management) Regulations 1995* to measure the financial sustainability of local governments. The LTFP has been assessed against these KPIs and will be compared with KPIs measured from the Annual Financial Statements to provide clear targets for the Shire to report its progress to the community each year.

The KPIs, target rates and results measured from the LTFP are tabled below:

KPI	Target	Year 1	Year 10	Average
Current Ratio	1 : 1	.88	1.09	1.01
Operating Surplus Ratio	0% - 15%	-39.68%	-289%	-16.75%
Rates Coverage Ratio	>= 40%	15.09%	19.43%	18.00%
Debt Service Ratio	< 0.08	0.04	0.02	0.02
Asset Sustainability Ratio	90% - 100%	69.89%	51.01%	72.26%
Asset Consumption Ratio	50% - 75%	45.28%	37.51%	42.21%
Growth in Cash Reserves	5%	-13.68%	17.13%	8.49%

Explanations for the ratios in the above table is provided for the understanding of the reader:

Current Ratio

This is a measure of a local government's liquidity and its ability to meet its short term financial obligations out of unrestricted current assets. It is measured as:

$$\frac{\text{Current Assets less Restricted Assets}}{\text{Current Liabilities less Current Liabilities associated with Restricted Assets}}$$

Target – greater than or equal to 1 : 1

Operating Surplus Ratio

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. This is measured as:

$$\frac{\text{Operating Revenue less Operating Expense}}{\text{Own Source Operating Revenue}}$$

Target – between 0% and 15%

Rates Coverage Ratio

This is an indicator of a local government's ability to cover its costs through its own revenue efforts. This is measured as:

$$\frac{\text{Net Rate Revenue}}{\text{Operating Revenue}}$$

Target – greater than or equal to 40%

Debt Service Ratio

This is an indicator of a local government's ability to produce enough cash to cover its debt payments. This is measured as:

$$\frac{\text{Debt Service Cost (Principal and Interest)}}{\text{Available Operating Revenue}}$$

Target – less than 0.08

Asset Sustainability Ratio

This is an indicator of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives. This is measured as:

$$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation Expense}}$$

Target – greater than 90%

Asset Consumption Ratio

This ratio highlights the aged condition of a local government's physical assets. This is measured as:

$$\frac{\text{Depreciated Replacement Cost of Assets (Written Down Value)}}{\text{Current Replacement Cost}}$$

Target – greater than 50%

Risk Assessment

The ability of the Shire to levy Rates with the prescribed increases in the LTFP is a clear risk. Ratepayer pressure on Council may influence the ability for this LTFP to be implemented. Strong adherence to the LTFP assumptions in relation to rating is required to ensure the desired financial outcome is achieved. The risk associated with this is moderate.

A major risk associated with long term financial planning relate to delays in approvals for major projects, the viability of a project if it relies on land acquisition which may be affected by land price movements and funding of projects.

A number of new building projects are included in the LTFP. All of these are proposed to be constructed on land owned by the Shire or Crown Land managed by the Shire. The developments will not require external approvals and are being funded through rate revenues, reserve funds and/or grant funding. The risk associated with these is therefore low.

The Shire has an extensive road renewal program which includes some external funding. If that funding reduces or is not made available to the Shire, then the timing of the works will be reviewed.

Interest rates on borrowings and on investments are predicted to be relatively constant over the life of the LTFP. If adverse changes in rates occur this may impact on the Shire's revenues and future project costs if it decides to borrow. The risk is considered low.

No other risks have been identified.

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 Financial Reports. The Statutory statements include:

- Forecast Statement of Comprehensive Income By Nature & Type
- Forecast Statement of Comprehensive Income By Program
- Forecast Statement of Financial Position (Balance Sheet)
- Forecast Statement of Changes in Equity
- Forecast Statement of Cash Flows
- Forecast Statement of Funding (Rate Setting)

The Forecast Statement of Comprehensive Income shows what is expected to happen during the year in terms of revenue, expenses and other adjustments from all activities. A surplus is estimated for each year of the LTFP.

The Forecast 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 Forecast Statement of Changes in Equity shows the composition of Equity and the movements within Equity and the Statement of Comprehensive Income. The three sections of this statement are the Retained Surplus, Cash Backed Reserves and Asset Revaluation Reserves.

The Forecast 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 Forecast Statement of Funding (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 Forecast Statement of Funding shows the accumulated surplus carried forward at the end of each year.

The statements are supported by the following:

- Forecast Statement of Movements in Fixed Assets
- Forecast Ratio Analysis
- Forecast Cash Reserves
- Property, Plant and Equipment Capital Expenditure
- 10 Year Plant Replacement Program
- Infrastructure Capital Expenditure

Conclusion - Implementation and Review of the LTFP

The Council will consider the content of the LTFP when preparing the Annual Budget for 2013-14 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 budgets are prepared to account for performance information and changing circumstances. However, a detailed desktop review is planned for 2014-15 and a full review will be undertaken in 2017-18 in conjunction with formal reviews of the Strategic Community Plan.

The Council is confident that the LTFP will allow the Shire to set priorities within its resourcing capabilities to sustainably deliver the assets and services required by the community.

LONG TERM FINANCIAL PLAN

Statements and Supporting Schedules

TABLE OF CONTENTS

FORECAST STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE	1
FORECAST STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM	2
FORECAST STATEMENT OF FINANCIAL POSITION	3
FORECAST STATEMENT OF CHANGES IN EQUITY	4
FORECAST STATEMENT OF CASH FLOWS	5
FORECAST STATEMENT OF FUNDING	6
FORECAST STATEMENT OF MOVEMENT IN FIXED ASSETS.....	7
FORECAST RATIO ANALYSIS	8
FORECAST CASH RESERVES.....	9
PROPERTY, PLANT & EQUIPMENT CAPITAL EXPENDITURE	10
10 YEAR PLANT REPLACEMENT PROGRAM.....	16
INFRASTRUCTURE CAPITAL EXPENDITURE.....	18

Shire of Nungarin
Forecast Statement of Comprehensive Income
For the period 2013 - 2023

	2009-10	2010-11	2011-12	Base	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
INCOME STATEMENT														
Revenues														
Rates	352,051	378,955	395,093	409,065	415,815	428,290	441,138	454,372	468,004	482,044	496,506	511,401	526,743	542,545
Operating grants, subsidies and contributions	1,106,629	1,230,815	1,494,063	916,397	1,344,880	1,445,495	1,481,409	1,518,221	1,555,952	1,594,627	1,634,271	1,674,904	1,716,553	1,759,243
Fees and charges	86,164	89,760	103,983	85,904	85,568	85,557	86,162	86,945	87,736	88,549	89,383	90,234	91,109	92,002
Service charges	3,600	3,600	3,600	15,900	31,745	29,668	30,543	31,445	32,375	33,334	34,316	35,462	36,696	37,975
Interest earnings - General	17,790	11,256	18,264	5,500	14,251	12,300	14,923	24,075	28,442	38,052	42,819	53,813	66,473	69,544
Interest earnings - Reserves	7,932	9,042	8,110	5,500	14,251	12,300	14,923	24,075	28,442	38,052	42,819	53,813	66,473	69,544
Other revenue	11,311	53,143	13,198	14,600	21,942	16,211	14,466	14,828	15,198	15,579	15,968	16,367	16,776	17,196
	1,585,477	1,776,571	2,037,196	1,447,366	1,913,621	2,017,521	2,068,541	2,129,886	2,197,747	2,252,185	2,313,261	2,382,181	2,452,152	2,518,505
Expenses														
Employees costs	(623,064)	(726,531)	(749,253)	(631,089)	(619,046)	(633,371)	(649,862)	(665,292)	(683,701)	(699,072)	(717,143)	(734,106)	(754,152)	(771,612)
Materials and contracts	(363,206)	(480,534)	(499,688)	(530,145)	(473,859)	(395,589)	(408,041)	(411,516)	(422,528)	(428,739)	(446,409)	(446,262)	(462,173)	(479,457)
Utility charges (electricity, gas, water etc.)	(76,319)	(90,617)	(95,077)	(78,326)	(82,511)	(85,225)	(90,104)	(94,161)	(98,999)	(102,822)	(107,451)	(112,281)	(117,333)	(122,651)
Depreciation on non-current assets	(619,542)	(644,521)	(651,413)	(649,865)	(780,128)	(854,782)	(869,824)	(891,136)	(881,152)	(916,276)	(935,262)	(966,246)	(993,233)	(969,850)
Interest expense	(41,663)	(39,040)	(55,634)	(32,234)	(29,076)	(25,782)	(24,009)	(22,558)	(21,088)	(19,345)	(17,556)	(15,725)	(13,915)	(11,922)
Insurance expense	(76,046)	(84,055)	(80,062)	(77,200)	(95,700)	(98,093)	(100,546)	(103,059)	(105,635)	(108,276)	(110,983)	(113,758)	(116,601)	(119,517)
Other expenditure	(41,411)	(52,091)	(75,016)	(74,650)	(61,675)	(57,588)	(58,521)	(59,479)	(61,467)	(63,467)	(65,489)	(67,528)	(69,581)	(71,641)
	(1,841,271)	(2,117,389)	(2,170,163)	(2,073,509)	(2,142,795)	(2,156,430)	(2,200,997)	(2,237,102)	(2,272,883)	(2,335,997)	(2,397,303)	(2,472,035)	(2,522,048)	(2,540,724)
OPERATING RESULT														
	(255,794)	(340,818)	(132,967)	(626,143)	(229,174)	(138,909)	(132,266)	(117,216)	(65,136)	(83,817)	(64,621)	(89,654)	(66,606)	(22,219)
Revenue (Asset related)														
Non-Operating grants, subsidies and contributions	558,747	286,406	679,290	881,601	942,000	1,524,195	632,070	315,034	323,716	332,632	342,404	452,455	(63,006)	174,190
Profit on disposal of assets	(2,229)	(24,633)	(6,407)	-	-	-	-	-	-	-	-	-	-	-
Loss on asset disposal	(315,724)	(79,045)	(537,916)	(255,658)	-	-	-	-	-	-	-	-	-	-
NET RESULT														
	235,794	172,724	484,967	625,943	712,826	1,395,286	499,804	197,818	238,580	249,814	258,782	362,801	293,412	351,971
Other Comprehensive Income														
Total Other Comprehensive Income	315,724	(79,045)	537,916	(255,658)	712,826	1,395,286	499,804	197,818	238,580	249,814	258,782	362,801	293,412	351,971

Shire of Nungarin
Forecast Statement of Comprehensive Income
By Program
 For the period 2013 - 2023

INCOME STATEMENT	Notes													
	2009-10	2010-11	2011-12	Base	1	2	3	4	5	6	7	8	9	10
Revenue	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Government	11,356	51,937	191,337	18,740	24,719	18,591	16,566	16,804	17,037	17,278	17,523	17,775	18,033	18,288
General Purpose Funding	1,333,369	1,089,010	1,680,542	1,191,423	2,008,771	2,206,998	1,498,167	1,546,905	1,591,965	1,643,283	1,690,925	1,745,950	1,801,829	1,853,336
Law, Order, Public Safety	13,743	12,693	10,941	15,960	15,640	16,237	16,644	17,060	17,486	17,923	18,372	18,832	19,303	19,785
Health	12,601	2,750	-	-	-	-	-	-	-	-	-	-	-	-
Education and Welfare	46,213	69,315	112,100	124,070	82,945	85,016	87,145	89,324	91,557	93,846	96,193	98,598	101,063	103,590
Housing	37,637	23,335	30,778	37,359	35,428	35,478	35,529	35,582	35,636	35,691	35,748	35,806	35,865	35,926
Community Amenities	21,121	13,075	13,172	15,500	17,000	17,401	18,232	18,663	19,105	19,558	20,022	20,497	20,971	21,446
Recreation & Culture	135,523	149,620	96,919	30,080	29,646	505,112	29,967	30,124	30,280	30,436	30,591	30,747	30,902	31,058
Transport	539,612	442,195	690,505	673,715	628,569	664,519	661,035	678,161	695,921	714,342	733,452	753,278	773,852	795,205
Economic Services	1,356	2,326	225	210,500	1,000	513	325,831	539	566	595	610	610	610	625
Other Property and Services	1,693	204,221	62,167	11,620	11,644	11,944	12,016	12,189	12,466	12,744	13,021	13,298	13,575	13,852
	1,159,224	2,062,977	2,736,486	3,328,967	2,855,641	3,541,716	2,700,711	2,444,920	2,311,443	2,180,017	2,055,465	2,714,616	2,815,360	2,892,995
Expenses Excluding Finance Costs														
Government	(237,705)	(411,100)	(290,343)	(376,465)	(357,653)	(317,164)	(325,511)	(328,057)	(339,674)	(345,085)	(359,737)	(363,569)	(376,371)	(381,832)
General Purpose Funding	(5,025)	(5,277)	(6,164)	(8,757)	(9,045)	(9,311)	(9,647)	(9,749)	(9,961)	(10,209)	(10,576)	(10,722)	(10,970)	(11,191)
Law, Order, Public Safety	(35,777)	(26,332)	(33,093)	(50,788)	(60,177)	(41,418)	(42,314)	(43,448)	(44,532)	(45,552)	(46,779)	(47,434)	(49,055)	(50,471)
Health	(23,005)	(31,291)	(60,626)	(57,964)	(61,374)	(37,247)	(38,094)	(38,484)	(33,280)	(34,133)	(35,020)	(35,902)	(37,660)	(38,577)
Education and Welfare	(41,198)	(68,861)	(139,552)	(102,870)	(92,955)	(96,500)	(98,523)	(100,965)	(102,943)	(105,737)	(108,325)	(111,490)	(113,975)	(116,005)
Housing	(59,744)	(88,553)	(70,797)	(59,009)	(65,250)	(66,490)	(68,231)	(70,085)	(71,356)	(73,277)	(75,880)	(78,633)	(80,507)	(81,724)
Community Amenities	(93,602)	(103,054)	(99,803)	(103,296)	(102,715)	(106,367)	(109,025)	(111,688)	(114,021)	(117,173)	(120,249)	(123,687)	(126,591)	(129,030)
Recreation & Culture	(443,524)	(397,896)	(491,394)	(447,004)	(452,169)	(454,552)	(465,234)	(476,716)	(485,559)	(499,363)	(512,099)	(527,836)	(539,619)	(548,528)
Transport	(785,327)	(755,212)	(871,451)	(785,226)	(883,636)	(949,445)	(966,168)	(990,022)	(994,368)	(1,027,828)	(1,051,300)	(1,095,460)	(1,111,748)	(1,108,894)
Economic Services	(1,9432)	(21,203)	(51,821)	(27,193)	(28,010)	(29,013)	(29,908)	(30,682)	(31,477)	(32,439)	(33,467)	(34,445)	(35,404)	(36,295)
Other Property and Services	(52,470)	(162,053)	(48,062)	(22,053)	(22,735)	(23,340)	(24,091)	(24,347)	(24,837)	(25,406)	(26,235)	(26,587)	(27,153)	(27,665)
	(1,891,817)	(2,102,994)	(2,142,916)	(2,041,275)	(2,113,719)	(2,130,648)	(2,170,890)	(2,224,543)	(2,254,875)	(2,310,652)	(2,379,747)	(2,456,260)	(2,508,133)	(2,528,802)
Finance Costs														
Government	(7,191)	(6,025)	(6,509)	(6,234)	(5,965)	(5,594)	(5,198)	(4,777)	(4,329)	(3,851)	(3,342)	(2,801)	(2,224)	(1,610)
General Purpose Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Law, Order, Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Education and Welfare	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Amenities	(9,434)	(7,704)	(5,972)	(4,480)	(2,452)	(420)	-	-	-	-	-	-	-	-
Recreation & Culture	(25,108)	(24,451)	(23,173)	(21,520)	(20,659)	(19,768)	(18,811)	(17,782)	(16,679)	(15,494)	(14,214)	(12,974)	(11,691)	(10,312)
Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Property and Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET RESULT	(41,683)	(39,040)	(35,654)	(32,234)	(29,076)	(25,782)	(24,009)	(22,559)	(21,008)	(19,345)	(17,556)	(15,775)	(13,915)	(11,222)
Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	315,224	(79,065)	577,916	255,458	712,826	1,385,386	499,604	197,818	238,580	249,670	258,909	262,601	293,312	351,871
	315,224	(79,065)	577,916	255,458	712,826	1,385,386	499,604	197,818	238,580	249,670	258,909	262,601	293,312	351,871

Shire of Nungarin

Forecast Statement of Financial Position

For the period 2013 - 2023

BALANCE SHEET	2009-10	2010-11	2011-12	Base	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
CURRENT ASSETS	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unrestricted Cash and Equivalents	27,684	122,600	163,908	(153,092)	450,000	468,000	486,720	506,189	526,436	547,494	569,394	592,169	615,856	640,490
Restricted Cash and Cash Equivalent	304,792	262,677	861,495	1,138,287	410,016	497,414	802,511	949,402	1,268,407	1,427,259	1,793,724	2,149,099	2,318,125	2,715,284
Non-Cash Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables	157,194	179,721	231,128	395,397	220,101	203,443	187,750	172,728	152,429	131,947	106,477	90,524	82,261	72,042
Inventories	4,249	34,757	31,122	27,972	27,972	27,972	27,972	27,972	27,972	27,972	27,972	27,972	27,972	27,972
TOTAL CURRENT ASSETS	493,919	599,755	1,287,653	1,408,564	1,108,089	1,196,799	1,504,953	1,656,291	1,975,244	2,134,672	2,497,567	2,859,764	3,044,214	3,455,788
NON-CURRENT ASSETS														
Other Receivables	36,257	23,565	14,370	12,521	10,553	8,458	6,227	3,852	1,324	-	-	-	-	-
Inventories	24,435	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730
Property Plant and Equipment	4,743,707	4,559,827	4,381,208	4,919,361	5,578,701	6,400,651	6,603,233	6,654,604	6,572,621	6,652,245	6,530,108	6,406,173	6,482,067	6,380,162
Infrastructure	7,905,593	7,854,550	7,862,219	8,023,183	8,831,188	8,772,962	8,743,815	8,719,403	8,700,094	8,686,276	8,678,355	8,676,759	8,681,932	8,694,446
TOTAL NON-CURRENT ASSETS	12,709,992	12,888,672	12,308,527	13,005,795	13,971,172	15,232,801	15,404,005	15,428,589	15,324,769	15,489,251	15,259,193	15,133,662	15,214,724	15,125,248
TOTAL ASSETS	13,203,911	13,088,427	13,596,180	14,414,359	15,079,261	16,429,600	16,908,958	17,084,880	17,300,013	17,523,923	17,756,760	17,993,426	18,258,943	18,581,026
CURRENT LIABILITIES														
Trade and Other Payables	54,821	57,879	75,362	690,258	690,258	690,258	690,258	690,258	690,258	690,258	690,258	690,258	690,258	690,258
Current Portion of Long-term Liabilities	45,356	48,646	52,175	52,175	32,979	23,549	24,442	25,401	26,433	27,543	28,736	30,019	31,398	32,881
Provisions	117,061	122,297	118,007	118,007	118,007	118,007	118,007	118,007	118,007	118,007	118,007	118,007	118,007	118,007
TOTAL CURRENT LIABILITIES	217,238	228,822	245,544	860,440	841,244	831,814	832,707	833,666	834,698	835,808	837,001	838,284	839,663	841,146
NON-CURRENT LIABILITIES														
Long-term Borrowings	523,158	474,511	422,336	370,161	341,433	315,916	294,577	271,722	247,243	221,023	194,305	167,087	137,913	106,642
Provisions	2,895	3,519	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809	8,809
TOTAL NON-CURRENT LIABILITIES	526,053	478,030	431,145	378,970	350,242	324,725	303,386	280,531	256,052	229,832	203,114	175,896	146,722	115,451
TOTAL LIABILITIES	743,291	706,852	676,689	1,239,410	1,191,486	1,156,539	1,136,093	1,114,197	1,090,750	1,065,640	1,040,115	1,014,180	986,385	956,597
NET ASSETS	12,460,620	12,381,575	12,919,491	13,174,949	13,887,775	15,273,061	15,772,865	15,970,683	16,209,263	16,458,283	16,716,645	16,979,246	17,272,558	17,624,429
EQUITY														
Retained Surplus	12,285,198	12,195,254	12,475,060	12,699,967	13,477,759	14,775,647	14,970,354	15,021,281	14,940,856	15,031,024	14,922,921	14,830,147	14,954,433	14,909,145
Reserves - Cash Backed	175,422	186,321	444,431	474,982	410,016	497,414	802,511	949,402	1,268,407	1,427,259	1,793,724	2,149,099	2,318,125	2,715,284
Reserves - Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EQUITY	12,460,620	12,381,575	12,919,491	13,174,949	13,887,775	15,273,061	15,772,865	15,970,683	16,209,263	16,458,283	16,716,645	16,979,246	17,272,558	17,624,429

Shire of Nungarin

Forecast Statement of Changes in Equity For the period 2013 - 2023

	2009-10	2010-11	2011-12	Base	1	2	3	4	5	6	7	8	9	10
	\$	\$	\$	\$	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
RETAINED SURPLUS														
Opening Balance	11,969,474	12,285,198	12,195,254	12,475,060	12,696,967	13,477,759	14,775,647	14,970,354	15,021,281	14,940,856	15,031,024	14,922,921	14,830,147	14,854,433
Net Result	3,157,24	(79,045)	537,916	255,458	712,826	1,385,286	499,804	197,818	238,580	249,020	258,362	262,601	293,312	351,871
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Amount transferred (to)/from Reserves	(10,899)	(10,899)	(258,110)	(30,551)	64,966	187,381	(305,097)	(146,891)	(319,005)	(158,052)	(366,465)	(355,375)	(169,026)	(397,159)
Closing Balance	12,265,198	12,195,254	12,475,060	12,696,967	13,477,759	14,775,647	14,970,354	15,021,281	14,940,856	15,031,024	14,922,921	14,830,147	14,754,433	14,909,145
RESERVES - CASH/INVESTMENT BACKED														
Opening Balance	175,422	175,422	186,321	444,431	474,982	410,016	497,414	802,511	949,402	1,266,407	1,427,259	1,793,724	2,149,099	2,318,125
Amount transferred to/(from) Retained Surplus	-	10,899	258,110	30,551	(64,966)	(87,298)	305,097	146,891	319,005	158,052	366,465	355,375	169,026	397,159
Closing Balance	175,422	186,321	444,431	474,982	410,016	497,414	802,511	949,402	1,268,407	1,427,259	1,793,724	2,149,099	2,318,125	2,715,284
Asset Revaluation Reserves														
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EQUITY														
	12,450,620	12,381,575	12,919,491	13,174,949	13,887,775	15,273,061	15,772,865	15,970,683	16,209,263	16,458,283	16,716,645	16,979,246	17,272,558	17,624,429

Shire of Nungarin
Forecast Statement of Cashflows
For the period 2013 - 2023

	2010-11	2011-12	Base	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Cash Flows From Operating Activities													
Receipts													
Rates	378,955	395,993	409,005	415,815	428,200	441,138	454,372	468,004	482,044	496,506	511,401	526,743	542,545
Operating grants, subsidies and contributions	1,230,815	1,494,068	916,397	1,344,880	1,465,495	1,481,409	1,518,221	1,555,952	1,594,627	1,634,271	1,674,904	1,716,553	1,759,243
Fees and Charges	79,925	52,656	(76,516)	260,983	102,372	101,961	102,111	108,188	107,827	113,527	106,187	99,372	102,221
Service Charges	3,600	3,600	21,400	45,396	41,968	45,466	55,520	60,857	71,386	77,135	89,275	101,171	107,519
Interest Earnings	(3,660)	16,833	17,750	21,962	18,211	19,466	14,828	15,198	15,579	15,988	16,367	16,776	17,190
Other Revenue	1,709,933	1,989,424	1,288,096	2,089,036	2,034,336	2,089,440	2,145,052	2,200,199	2,271,463	2,337,407	2,396,134	2,460,615	2,528,728
Payments													
Employee Costs	(720,671)	(742,253)	(631,089)	(610,846)	(633,371)	(649,862)	(665,292)	(683,701)	(699,072)	(717,143)	(734,106)	(754,152)	(771,612)
Materials and Contracts	(477,476)	(482,205)	84,751	(473,859)	(395,589)	(408,041)	(411,516)	(422,528)	(428,739)	(446,408)	(446,262)	(462,173)	(479,457)
Utility Charges	(90,617)	(85,077)	(78,326)	(82,511)	(86,225)	(90,104)	(94,161)	(98,339)	(102,822)	(107,451)	(112,281)	(117,334)	(122,615)
Insurance Expenses	(39,040)	(35,654)	(32,234)	(29,076)	(25,782)	(24,009)	(22,559)	(21,008)	(19,345)	(17,586)	(15,775)	(13,915)	(11,922)
Interest expenses	(84,055)	(80,062)	(77,200)	(95,700)	(98,093)	(100,546)	(103,059)	(105,635)	(108,276)	(110,983)	(113,758)	(116,601)	(119,517)
Other Expenditure	(52,091)	(75,016)	(74,650)	(61,675)	(57,588)	(58,479)	(59,479)	(60,460)	(61,467)	(62,557)	(63,657)	(64,761)	(65,871)
	(1,463,950)	(1,500,267)	(808,748)	(1,362,667)	(1,296,648)	(1,333,083)	(1,356,066)	(1,391,731)	(1,419,721)	(1,462,041)	(1,485,739)	(1,528,815)	(1,570,874)
Net Cash Provided By (Used In) Operating Activities	245,983	489,157	479,348	726,369	737,688	753,357	788,986	816,468	851,742	875,366	912,395	931,809	957,850
Cash Flows from Investing Activities													
Payments for Development of Land Held for Resale	(27,501)												
Payments for Purchase of Property, Plant & Equipment	(141,335)	(144,890)	(1,240,538)	(1,127,535)	(1,380,497)	(643,490)	(551,066)	(359,144)	(702,422)	(350,908)	(391,607)	(713,522)	(377,660)
Payments for Construction of Infrastructure	(345,851)	(431,478)	(531,749)	(758,368)	(932,945)	(471,453)	(485,906)	(501,030)	(516,858)	(533,424)	(550,764)	(568,412)	(587,911)
Advances to Community Groups													
Non-Operating Grants, Subsidies and Contributions	286,406	679,290	881,601	942,000	1,524,195	652,070	315,034	323,716	332,832	342,404	352,455	363,008	374,090
Proceeds from Sale of Plant & Equipment	52,955	67,498	146,150	138,430	169,936	71,684	118,977	80,314	237,198	79,128	81,696	205,134	85,212
Proceeds from Sale of Land Held for Resale													
Transfers (to)/from Investments													
Net Cash Provided By (Used In) Investing Activities	(175,326)	190,420	(744,536)	(805,473)	(599,311)	(411,189)	(602,961)	(456,144)	(649,250)	(462,800)	(504,310)	(711,292)	(506,269)
Cash Flows from Financing Activities													
Repayment of Debentures	(45,357)	(48,646)	(52,175)	(47,924)	(34,947)	(20,446)	(21,896)	(23,447)	(25,110)	(25,525)	(25,935)	(27,795)	(29,788)
Proceeds from Self Supporting Loans	10,565	11,307	10,580	1,849	1,968	2,095	2,231	2,375	2,528	1,324			
Proceeds from New Debentures													
Net Cash Provided By (Used In) Financing Activities	(34,792)	(37,339)	(41,595)	(46,075)	(32,979)	(18,351)	(19,665)	(21,072)	(22,582)	(24,201)	(25,935)	(27,795)	(29,788)
Net Increase (Decrease) in Cash Held	35,865	642,238	(306,783)	(125,179)	105,398	323,817	166,360	339,252	179,910	386,365	378,150	192,713	421,793
Cash at Beginning of Year	332,476	385,277	1,025,403	985,195	860,016	965,414	1,280,231	1,455,591	1,794,843	1,974,753	2,363,118	2,741,268	2,933,080
Cash and Cash Equivalents at the End of the Year	368,341	1,027,515	718,620	860,016	965,414	1,289,231	1,455,591	1,794,843	1,974,753	2,363,118	2,741,268	2,933,981	3,355,774
Reconciliation of Net Cash Provided By Operating Activities to Net Result													
Net Result	(79,045)	537,916	255,458	712,826	1,385,286	499,804	197,818	238,580	249,020	258,362	262,601	293,312	351,871
Depreciation	644,521	651,413	649,865	780,128	859,782	869,824	891,036	881,152	916,276	935,262	986,296	993,233	969,850
Write off of Assets													
(Profit)/Loss on Sale of Asset	24,633	8,407											
(Increase)/Decrease in Receivables	(9,835)	(51,407)	(162,420)	175,415	16,815	15,799	15,166	20,452	19,278	24,146	15,953	8,263	10,249
(Increase)/Decrease in Inventories	(56,803)	3,685	3,150										
Increase/(Decrease) in Payables	3,058	17,483	614,846										
Increase/(Decrease) in Employee Provisions	5,800	1,000											
Grants/(Contributions) for the Development of Assets	(280,406)	(679,290)	(881,601)	(942,000)	(1,524,195)	(652,070)	(315,034)	(323,716)	(332,832)	(342,404)	(352,455)	(363,008)	(374,090)
Net Cash from Operating Activities	245,983	489,157	479,348	726,369	737,688	753,357	788,986	816,468	851,742	875,366	912,395	931,809	957,850

Shire of Nungarin

Forecast Statement of Funding For the period 2013 - 2023

	2010-11	2011-12	Base	1	2	3	4	5	6	7	8	9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING REVENUES													
Rates	378,955	395,993	408,065	415,815	428,290	441,130	454,372	468,004	482,094	496,506	511,401	526,743	542,545
Operating grants, subsidies and contributions	1,230,815	1,494,068	1,445,397	1,444,880	1,445,495	1,481,419	1,518,221	1,555,952	1,594,627	1,634,271	1,674,904	1,716,553	1,759,243
Profit on Asset Disposal													
Fees and charges	89,760	103,963	85,904	85,560	85,557	86,162	86,945	87,736	88,549	89,381	90,234	91,109	92,002
Service charges	3,600	3,600											
Interest earnings - General	11,256	18,264	15,900	31,145	29,668	30,543	31,445	32,375	33,349	34,316	35,362	36,496	37,715
Interest earnings - Reserves	9,042	8,110	5,500	14,257	12,300	14,923	24,075	29,482	38,052	42,819	53,813	64,475	80,564
Other revenue	53,143	13,198	14,600	21,962	16,211	14,466	10,028	15,198	15,579	15,948	16,367	16,775	17,160
	1,776,571	2,037,196	1,947,566	1,913,621	2,017,521	2,068,141	2,129,086	2,187,247	2,252,185	2,313,261	2,382,181	2,452,159	2,518,560
EXPENSES													
Employee costs	(748,531)	(748,253)	(631,089)	(619,946)	(633,371)	(649,862)	(665,292)	(683,701)	(699,072)	(717,143)	(734,106)	(754,152)	(771,812)
Materials and contracts	(400,545)	(498,688)	(530,145)	(473,859)	(395,589)	(608,011)	(411,516)	(422,528)	(438,730)	(446,409)	(446,261)	(462,173)	(479,457)
Utility charges (electricity, gas, water etc.)	(90,671)	(85,077)	(78,328)	(82,511)	(86,252)	(90,108)	(93,161)	(98,990)	(102,422)	(107,451)	(112,281)	(117,333)	(122,815)
Depreciation on non-current assets	(614,521)	(651,413)	(649,865)	(780,128)	(859,782)	(869,824)	(891,036)	(881,152)	(916,276)	(935,262)	(906,296)	(913,234)	(919,850)
Loss on Asset Disposal	(24,631)	(8,407)											
Interest Expense	(39,040)	(35,654)	(32,234)	(29,076)	(25,782)	(24,004)	(22,559)	(21,089)	(19,345)	(17,556)	(15,775)	(13,915)	(11,922)
Insurance expense	(89,055)	(80,062)	(77,200)	(95,708)	(98,093)	(100,546)	(103,659)	(103,659)	(108,276)	(110,983)	(113,758)	(116,601)	(119,517)
Other expenditure	(52,091)	(75,016)	(74,650)	(61,625)	(57,888)	(58,721)	(60,791)	(60,660)	(61,467)	(62,499)	(63,557)	(64,741)	(65,751)
	(2,142,821)	(2,176,570)	(2,173,509)	(2,142,893)	(2,156,540)	(2,209,397)	(2,247,102)	(2,272,093)	(2,335,917)	(2,397,103)	(2,472,030)	(2,527,040)	(2,560,241)
	(165,451)	(141,374)	(65,943)	(29,172)	(138,991)	(117,256)	(117,230)	(85,136)	(83,015)	(83,002)	(88,151)	(99,096)	(122,291)
NET OPERATIONS													
Funding Position Adjustments													
Depreciation on non-current assets	844,571	651,414	649,865	780,128	859,782	869,824	891,036	881,152	916,276	935,262	906,296	913,233	919,850
Net profit and losses on Disposal	24,631	8,407											
Movement in Accruals	3,710	1,275											
Movement in Deferred Positioner Rates (Non-Current)													
Movement in Employee Benefit Provisions													
Write-off of assets	5,860	1,000											
FUNDING FROM GENERAL OPERATIONS													
	117,573	520,719	23,722	550,954	720,873	717,558	717,558	716,816	852,461	851,220	896,452	923,537	917,641
CAPITAL													
Asset Acquisitions and Construction													
Purchase of land held for resale	(27,501)												
Infrastructure	(193,385)	(134,899)	(1,240,538)	(1,127,535)	(1,360,497)	(643,409)	(551,066)	(359,144)	(702,422)	(350,508)	(391,677)	(713,522)	(377,560)
Infrastructure	(395,851)	(411,478)	(531,749)	(758,368)	(932,945)	(471,130)	(495,906)	(501,300)	(516,858)	(533,424)	(550,764)	(569,911)	(587,911)
Success on Disposal	2,925	67,498	146,150	138,830	169,936	71,684	118,677	89,434	79,128	91,406	208,134	85,212	
Non-Operating Grants, subsidies and contributions	286,406	679,290	891,601	942,000	1,524,195	632,070	315,834	333,216	332,832	342,404	352,455	363,000	374,090
NET FUNDING BEFORE FINANCING	(175,326)	190,420	(744,510)	(106,573)	(599,311)	(411,189)	(602,961)	(456,444)	(649,450)	(462,801)	(508,310)	(711,292)	(506,690)
Financing													
Inflows													
Transfer from Reserves				139,217	99,002		64,684		89,200		20,000	100,449	
New Borrowings													
Self Supporting Loan				1,899	1,968	2,095	2,231	2,375	2,528	1,324			
Outflows													
Transfer to Reserves	(10,899)	(254,110)	(16,487)	(59,251)	(187,300)	(305,097)	(211,725)	(319,095)	(248,052)	(366,465)	(375,975)	(269,473)	(397,159)
Advances to Community Groups													
Repayment of Past Borrowings	(45,327)	(40,646)	(52,173)	(47,924)	(34,947)	(20,444)	(21,896)	(23,447)	(25,110)	(25,525)	(28,935)	(27,703)	(29,788)
NET FINANCING	(15,621)	(295,449)	(58,063)	(18,093)	(126,377)	(121,340)	(166,556)	(144,077)	(101,334)	(190,665)	(181,110)	(196,021)	(226,427)
ACCOUNTING PERIOD BALANCES													
Opening Balance	263,876	355,932	771,622	241,475	5,842	7,032	9,953	14,256	14,051	15,083	11,585	30,409	35,831
Closing Balance	355,932	771,622	(17,274)	5,047	7,032	9,953	14,256	14,051	15,083	11,585	30,409	35,831	20,240
PROOF OF CLOSING POSITION													
CURRENT ASSETS													
Unrestricted Cash and Equivalents	27,604	163,908	(153,092)	450,000	460,000	486,220	506,189	526,136	547,494	569,394	592,169	615,856	640,490
Restricted Cash and Cash Equivalent	104,792	861,095	1,138,267	910,016	497,816	802,511	949,802	1,268,407	1,427,259	1,793,724	2,149,099	2,318,125	2,715,286
Non-Cash Investments													
Trade and Other Receivables	157,196	179,721	231,128	220,101	203,813	187,750	172,728	152,429	131,947	106,477	90,524	82,261	72,042
Inventories	4,249	34,257	31,122	27,972	27,972	27,972	27,972	27,972	27,972	27,972	27,972	27,972	27,972
CURRENT LIABILITIES													
Trade and Other Payables	(54,821)	(57,879)	(690,258)	(690,258)	(690,258)	(690,258)	(690,258)	(690,258)	(690,258)	(690,258)	(690,258)	(690,258)	(690,258)
Reserves	(175,921)	(306,321)	(494,982)	(310,016)	(497,414)	(802,511)	(949,402)	(1,268,407)	(1,427,259)	(1,793,724)	(2,149,099)	(2,318,125)	(2,715,284)
Current Self Supporting Loans Receivable													
Movement in Deferred Positioner Rates (Non-Current)													
Movement in Accrued Salaries and Wages													
	(175,921)	(306,321)	(494,982)	(310,016)	(497,414)	(802,511)	(949,402)	(1,268,407)	(1,427,259)	(1,793,724)	(2,149,099)	(2,318,125)	(2,715,284)
	355,555	767,960	241,475	5,842	7,032	9,953	14,256	14,051	15,083	11,585	30,409	35,831	20,240

Shire of Nungarin

Forecast Statement of Movements in Fixed Assets For the period 2013 - 2023

	1	2	3	4	5	6	7	8	9	10
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Works - Infrastructure										
Roads	417,868	457,640	471,453	485,906	501,030	516,858	533,424	550,764	568,912	587,911
Drainage	-	-	-	-	-	-	-	-	-	-
Parks and Gardens	-	-	-	-	-	-	-	-	-	-
Footpaths and Cycleways	338,000	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Sewerage Scheme	-	-	-	-	-	-	-	-	-	-
Other Infrastructure	-	-	-	-	-	-	-	-	-	-
Total Capital Works - Infrastructure	758,368	932,945	471,453	485,906	501,030	516,858	533,424	550,764	568,912	587,911
Represented by:										
Additions - Assets at no cost	-	-	-	-	-	-	-	-	-	-
Additions - Expansion, Upgrades and New	614,478	236,250	248,063	260,466	273,489	287,163	301,521	316,598	332,427	349,049
Additions - Renewal	143,890	696,695	223,390	225,440	227,541	229,695	231,903	234,166	236,485	238,862
Total Capital Works - Infrastructure	758,368	932,945	471,453	485,906	501,030	516,858	533,424	550,764	568,912	587,911
Asset Movement Reconciliation										
Total Capital Works Infrastructure	758,368	932,945	471,453	485,906	501,030	516,858	533,424	550,764	568,912	587,911
Depreciation Infrastructure	(450,363)	(491,171)	(500,600)	(510,318)	(520,339)	(530,676)	(541,345)	(552,360)	(563,739)	(575,497)
Net Book Value of disposed/Written Off assets	-	-	-	-	-	-	-	-	-	-
Net Movement in Infrastructure Assets	308,005	441,774	(29,147)	(24,412)	(19,309)	(13,818)	(7,921)	(1,596)	5,173	12,414
Capital Works - Property, Plant and Equip.										
Land	20,000	-	-	-	-	-	-	-	-	-
Buildings	705,760	950,000	530,305	210,126	215,380	220,764	226,284	231,942	237,740	243,684
Plant and Equipment	400,775	410,497	113,185	310,940	143,764	481,658	124,624	127,665	475,782	133,976
Furniture and Equipment	1,000	-	-	30,000	-	-	-	32,000	-	-
Other non-Infrastructure	-	-	-	-	-	-	-	-	-	-
Total Capital Works Property, Plant and Equipment	1,107,535	1,360,497	643,490	551,066	359,144	702,422	350,908	391,607	713,522	377,660
Represented by:										
Additions - Assets at no cost	-	-	-	-	-	-	-	-	-	-
Additions - Expansion, Upgrades and New	726,160	800,000	427,805	105,063	107,690	110,382	113,142	115,971	118,870	121,842
Additions - Renewal	401,375	560,497	215,685	446,003	251,454	592,040	237,766	275,636	594,652	255,818
Total Capital Works Property, Plant and Equipment	1,127,535	1,360,497	643,490	551,066	359,144	702,422	350,908	391,607	713,522	377,660
Asset Movement Reconciliation										
Total Capital Works Property, Plant and Equipment	1,107,535	1,360,497	643,490	551,066	359,144	702,422	350,908	391,607	713,522	377,660
Depreciation Property, Plant and Equipment	(329,765)	(368,611)	(369,224)	(380,718)	(360,813)	(385,600)	(393,917)	(433,936)	(429,494)	(394,353)
Net Book Value of disposed/Written Off assets	(138,450)	(169,936)	(71,684)	(118,977)	(80,314)	(237,198)	(79,128)	(81,606)	(208,134)	(85,212)
Net Movement in Property, Plant and Equipment	639,340	821,950	202,582	51,371	(81,983)	79,624	(122,137)	(123,935)	75,894	(101,905)
Capital Works Areas - Total										
Total Capital Works Infrastructure	758,368	932,945	471,453	485,906	501,030	516,858	533,424	550,764	568,912	587,911
Total Capital Works Property, Plant and Equipment	1,107,535	1,360,497	643,490	551,066	359,144	702,422	350,908	391,607	713,522	377,660
TOTAL CAPITAL WORKS	1,865,903	2,293,442	1,114,943	1,036,972	860,174	1,219,280	884,332	942,371	1,282,434	965,571
Net Asset Movement Reconciliation										
Net Movement in Infrastructure Assets	308,005	441,774	(29,147)	(24,412)	(19,309)	(13,818)	(7,921)	(1,596)	5,173	12,414
Net Movement in Property, Plant and Equipment	639,340	821,950	202,582	51,371	(81,983)	79,624	(122,137)	(123,935)	75,894	(101,905)
NET MOVEMENT IN FIXED ASSETS	947,345	1,257,192	439,075	671,443	478,995	821,735	469,669	509,802	831,137	494,680

Shire of Nungarin Forecast Cash Reserves

For the period 2013 - 2023

	1	2	3	4	5	6	7	8	9	10
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Base	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH BACKED RESERVE										
Leave Reserve	47,217	100,093	133,096	137,089	141,202	145,438	149,801	154,295	158,924	163,692
Plant Reserve	225,997	80,719	185,815	146,705	239,129	227,103	347,562	474,551	388,339	522,604
Office Building Reserve	34,387	76,482	118,776	162,339	207,209	253,425	301,028	350,059	400,561	452,578
Swimming Pool Reserve	94,184	140,520	184,736	230,278	277,186	325,502	375,267	426,525	479,321	533,701
Land Development Reserve	1,890	2,005	2,065	32,127	73,091	120,284	168,893	173,960	179,179	184,554
Television Re-transmission Reserve	-	-	-	-	-	-	-	-	-	-
Building Reserve	19,325	55,502	102,167	150,232	204,739	260,881	318,707	378,268	439,616	502,804
Community Bus Reserve	51,982	21,943	37,601	53,729	70,341	19,951	38,050	56,692	75,893	95,670
Unspent Grant/Contributions Reserve	-	-	-	-	-	-	-	-	-	-
Computer Equipment/Software Reserve	5,000	10,150	17,955	5,994	13,674	21,584	29,732	18,124	26,168	34,453
Refuse Reserve	474,982	10,000	26,300	30,909	41,836	53,091	64,684	116,625	170,124	225,228
	474,982	497,414	802,511	949,402	1,266,407	1,427,259	1,793,724	2,149,099	2,318,125	2,715,284

LAND HELD FOR RESALE

Asset Expenditure Type	Inventories, Property, Plant & Equipment - Asset Capital Expenditure											CBP REF
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
Base												
2012-13	0	0	0	0	0	0	0	0	0	0	0	0
2013-14	0	0	0	0	0	0	0	0	0	0	0	0
2014-15	0	0	0	0	0	0	0	0	0	0	0	0
2015-16	0	0	0	0	0	0	0	0	0	0	0	0
2016-17	0	0	0	0	0	0	0	0	0	0	0	0
2017-18	0	0	0	0	0	0	0	0	0	0	0	0
2018-19	0	0	0	0	0	0	0	0	0	0	0	0
2019-20	0	0	0	0	0	0	0	0	0	0	0	0
2020-21	0	0	0	0	0	0	0	0	0	0	0	0
2021-22	0	0	0	0	0	0	0	0	0	0	0	0
2022-23	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL LAND HELD FOR RESALE CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0
Funding Sources												
Proceeds on Disposal of Assets	(30,000)	0	0	0	0	0	0	0	0	0	0	0
Funded by Council	(30,000)	0	0	0	0	0	0	0	0	0	0	0

Project

Asset Expenditure Type
Additions - Assets at no cost

Additions - Expansion, Upgrades and New

Additions - Renewal

TOTAL LAND HELD FOR RESALE CAPITAL EXPENDITURE

Funding Sources

Proceeds on Disposal of Assets

Sale of 2 Residential Lots

Funded by Council

LAND

CBP
REF

Asset Expenditure Type Additions - Assets at no cost	Inventories, Property, Plant & Equipment - Asset Capital Expenditure										
	Base 2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Project	0	0	0	0	0	0	0	0	0	0	0
Purchase of Lot 110 Second Ave	0	20,000	0	0	0	0	0	0	0	0	0
Additions - Expansion, Upgrades and New	0	20,000	0	0	0	0	0	0	0	0	0
Additions - Renewal	0	0	0	0	0	0	0	0	0	0	0
TOTAL LAND CAPITAL EXPENDITURE	0	20,000	0	0	0	0	0	0	0	0	0
Funding Sources	0	0	0	0	0	0	0	0	0	0	0
Funded by Council	0	20,000	0	0	0	0	0	0	0	0	0

BUILDINGS

Asset Expenditure Type
Additions - Assets at no cost

Additions - Expansion, Upgrades and New

Project

Grangem - Effluent Drainage
Lot 5 Railway Ave Transportable Office Block
Post Office Disabled Ramp
Recreation Ground - Ticket Box
Recreation Centre - Creche Doors
Museum Toilets
Depot Construction
Powered Caravan Sites - Rec Centre
Community Housing - 1 (4x 2) Residence
Youth Housing - 3 Units (3 x 2) Residences
Caravan Park Chalets
CEO's Residence - Roller Door
CEO's Residence - Reticulation
Lot 4 Railway Ave - Light Industrial Upgrade
Post Office - Private Boxes
Craft Shop - Rain Water Tank
Hall - Kitchen Wash Basin
Pavilion - Ladies Change Room
CWA Building - Basin/Sink/HWS
Council Funded Building Upgrade Commitment

Additions - Renewal

Chamber Lighting
Town Hall Refurbishment
Administration Centre External Rendering
Council Funded Building Renewal Commitment
Craft Shop - Front Verandah

TOTAL BUILDINGS CAPITAL EXPENDITURE

Funding Sources

CLGF- Local Government (State) 11/12
CLGF- Local Government (State) 12/13
CLGF- Regional Government (State) 11/12
CLGF- Regional Government (State) 13/14
CLGF- Regional Government (State) 13/14
CLGF- Local Government (State) 15/16
Proceeds on Disposal of Assets

Funded by Council

Base 2012-13	Inventories, Property, Plant & Equipment - Asset Capital Expenditure									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
0	0	0	0	0	0	0	0	0	0	0
6,000	0	0	0	0	0	0	0	0	0	0
20,000	0	0	0	0	0	0	0	0	0	0
5,000	0	0	0	0	0	0	0	0	0	0
2,000	5,000	0	0	0	0	0	0	0	0	0
34,000	10,000	0	0	0	0	0	0	0	0	0
150,000	650,610	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	350,000	0	0	0	0	0	0	0	0
0	0	400,000	0	0	0	0	0	0	0	0
0	0	325,305	0	0	0	0	0	0	0	0
0	3,000	0	0	0	0	0	0	0	0	0
0	4,000	0	0	0	0	0	0	0	0	0
0	11,000	0	0	0	0	0	0	0	0	0
0	1,500	0	0	0	0	0	0	0	0	0
0	1,500	0	0	0	0	0	0	0	0	0
0	1,450	0	0	0	0	0	0	0	0	0
0	7,500	0	0	0	0	0	0	0	0	0
0	3,700	0	0	0	0	0	0	0	0	0
0	0	50,000	102,500	105,063	107,690	110,382	113,142	115,971	118,870	121,642
0	0	0	0	0	0	0	0	0	0	0
217,000	699,260	900,000	427,805	105,063	107,690	110,382	113,142	115,971	118,870	121,642
0	1,500	0	0	0	0	0	0	0	0	0
0	50,000	0	0	0	0	0	0	0	0	0
0	0	50,000	102,500	105,063	107,690	110,382	113,142	115,971	118,870	121,642
0	5,000	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	6,500	150,000	102,500	105,063	107,690	110,382	113,142	115,971	118,870	121,642
217,000	705,760	950,000	530,305	210,126	215,390	220,764	226,284	231,942	237,740	243,684
0	(325,305)	0	0	0	0	0	0	0	0	0
0	(325,305)	0	0	0	0	0	0	0	0	0
(150,000)	0	0	0	0	0	0	0	0	0	0
0	(350,000)	0	0	0	0	0	0	0	0	0
0	(400,000)	0	0	0	0	0	0	0	0	0
(65,000)	0	0	(325,305)	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
(215,000)	(650,610)	(750,000)	(325,305)	0	0	0	0	0	0	0
2,000	55,150	200,000	205,000	210,126	215,390	220,764	226,284	231,942	237,740	243,684

CBP REF

S1.4.3
S1.1.2
S1.1.2
S2.3.1
S2.3.1
S5.1.1
CL16.9.8

E8.1.1
E8.1.1
E10.2.1

S1.1.2
S2.1
S1.1.3
S2.3.1

FURNITURE & EQUIPMENT

Base 2012-13	Inventories, Property, Plant & Equipment - Asset Capital Expenditure										CBP REF	
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		
0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	
5,850	0	0	0	0	0	0	0	0	0	0	0	CL16.2.2
0	1,000	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	
5,850	1,000	0	0	0	0	0	0	0	0	0	0	
17,019	0	0	0	20,000	0	0	0	0	0	0	0	CL16.3.3
6,000	0	0	10,000	0	0	0	0	0	0	0	0	CL16.3.3
1,700	0	0	0	0	0	0	0	0	0	0	0	CL16.3.3
3,000	0	0	0	0	0	0	0	0	0	0	0	S1.1.3
0	0	0	0	0	0	0	0	0	0	0	0	
27,719	0	0	0	30,000	0	0	0	0	0	0	0	
33,669	1,000	0	0	30,000	0	0	0	0	0	32,000	0	
0	0	0	0	(500)	0	0	0	0	0	(500)	0	
0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	(500)	0	0	0	0	0	(500)	0	
33,669	1,000	0	0	29,500	0	0	0	0	0	31,500	0	

Asset Expenditure Type
Additions - Assets at no cost

Project

Additions - Expansion, Upgrades and New

Councillor IPAD's
Chairs for the Foyer

Additions - Renewal

Computer Equipment/Software Renewal
Admin Office Photocopier Replacement
Officer's IPAD'S
New Hall Chairs

TOTAL FURNITURE & EQUIPMENT CAPITAL EXPENDITURE

Funding Sources
Proceeds on Disposal of Assets

Proceeds on Disposal of Admin Copier

Funded by Council

NB: A reserve exists for the renewal of the above computer equipment.

PLANT & EQUIPMENT

Asset Expenditure Type Additions - Assets at no cost	Project	Inventories, Property, Plant & Equipment - Asset Capital Expenditure											CBP REF				
		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23					
0		0	0	0	0	0	0	0	0	0	0	0	0	0	0		
0	Trailers for Portable Toilets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CL16.9.2
0		5,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	Additions - Expansion, Upgrades and New	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0		5,900	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
104,500		394,875	410,497	113,185	113,185	310,940	143,764	481,658	124,624	127,665	475,782	133,976					
104,500	Plant & Vehicles per Plant Replacement Program	394,875	410,497	113,185	113,185	310,940	143,764	481,658	124,624	127,665	475,782	133,976					
104,500		400,775	410,497	113,185	113,185	310,940	143,764	481,658	124,624	127,665	475,782	133,976					
(81,150)		(138,430)	(169,936)	(71,684)	(71,684)	(118,477)	(80,314)	(237,198)	(79,128)	(81,106)	(208,134)	(85,212)					
0		0	0	0	0	0	0	0	0	0	0	0					
0		0	0	0	0	0	0	0	0	0	0	0					
0		0	0	0	0	0	0	0	0	0	0	0					
0		0	0	0	0	0	0	0	0	0	0	0					
0		0	0	0	0	0	0	0	0	0	0	0					
0		0	0	0	0	0	0	0	0	0	0	0					
0		0	0	0	0	0	0	0	0	0	0	0					
0		0	0	0	0	0	0	0	0	0	0	0					
0		0	0	0	0	0	0	0	0	0	0	0					
(81,150)		(138,430)	(169,936)	(71,684)	(71,684)	(118,477)	(80,314)	(237,198)	(79,128)	(81,106)	(208,134)	(85,212)					
(81,150)		(138,430)	(169,936)	(71,684)	(71,684)	(118,477)	(80,314)	(237,198)	(79,128)	(81,106)	(208,134)	(85,212)					
23,350	Funded by Council	282,345	240,561	41,501	41,501	192,463	63,450	244,460	45,496	46,559	267,648	48,764					

TOTAL PLANT & EQUIPMENT CAPITAL EXPENDITURE

Funding Sources
Proceeds on Disposal of Assets

NB: A reserve exists for the purchase of the above plant and equipment

SHIRE OF NUNGARIN
PLANT REPLACEMENT PROGRAMME

Plant Item	Plant Purpose	Asset #	Category	Plate	Purchased	Year Ended 30 June																
						2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23							
CAPITAL PURCHASES						Base																
Holden Caprice Sedan 3.6L Auto	Administration	3195	2	ONA	2012	39,000	44,000	45,100	46,228	47,384	48,569	49,783	51,028	52,304	53,612	54,952						
Mitsubishi FM515 Water Truck	Wheatbelt Agricare	3196	2	1CBF323	2009	29,000	27,025	27,701	28,394	29,104	29,832	30,578	31,342	32,126	32,929	33,752						
Mitsubishi FM515 Water Truck	Roads and Fire Fighting	3050	2	NA422	1993		195,000															
Isuzu FVZ 1400 Medium Truck	Road Mice/Construction	3136	2	NA1164	1999		195,000															
Isuzu FVZ 1400 Medium Truck	Road Mice/Construction	3176	2	NA211	2006		195,000															
Toyota SR Hilux Dual Cab 3L TD	Works Supervision	3194	2	NA34	2012	36,500	33,850	34,696	35,563	36,452	37,363	38,297	39,264	40,235	41,241	42,272						
Toyota Hilux	Town Maintenance	3180	2	NA168	2006						25,000											
Ford VM LWB Double Cab TD Manual	Road Mice/Construction	3187	2	NA1210	2010																	
Toyota Hilux Workmate 2.7L Petrol	Town Maintenance	3196	2	NA1240	2011																	
Case Backhoe 580 SLE	Road Mice/Construction	3189	2	NA1201	2009							250,000										
Caterpillar 12HNA Grader	Road Mice/Construction	3191	2	NA310	2010																	
Champion 710A SE III Grader	Road Mice/Construction	3113	2	NA232	1996																	
Caterpillar Loader	Road Mice/Construction	3160	2	NA 0	2004		300,000															
Multi Tyred Roller (Towed)	Road Mice/Construction	3097	2	NA1500	1993																	
Crickit Pitch Roller	Recreation Facilities Mice	3103	2	1993	1993																	
John Deere 7210 Tractor	Recreation Facilities Mice	3144	2	NA1153	2000																	
Road Broom SA 99 HYD Agrizzi	Road and Town Maintenance	3033	2		2007																	
Portable Emulsion Sprayer	Road Mice/Construction	3094	2		1993																	
Street Sweeper	Road Mice/Construction	3154	2		2003																	
Bowling Club Mower	Recreation Facilities Mice	3157	2		2003																	
John Deere L125 Ride on Mower	Recreation Facilities Mice	3170	2		2008																	
Toro Out Front Mower	Recreation Facilities Mice	3171	2		2005																	
Toyota 4.1 TD 4 CYL Community Bus	Community Services	3165	2	NUNGARIN	2006		92,000															
Fire Fighting Unit	Fire Prevention/Control	3117	2		1996																	
Swimming Pool Plant	Swimming Pool	Various	2	N/A	N/A	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Minor Plant & Equipment						0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total Acquisitions						104,500	394,875	410,497	113,185	310,940	143,764	481,658	124,624	127,666	475,782	133,976						
Acquisition Categories																						
Expansion, Upgrades and New			1			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Renewal			2			104,500	394,875	410,497	113,185	310,940	143,764	481,658	124,624	127,666	475,782	133,976						
						104,500	394,875	410,497	113,185	310,940	143,764	481,658	124,624	127,666	475,782	133,976						

**SHIRE OF NUNGARIN
PLANT REPLACEMENT PROGRAMME**

Plant Item	Plant Purpose	Asset #	Category	Plate	Purchased	Year Ended 30 June															
						2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23						
PROCEEDS ON DISPOSAL																					
Holden Caprice Sedan 3.6L Auto	Administration	3195	2	ONA	2012	21,000	21,525	22,063	22,615	23,180	23,760	24,354	24,963	25,587	26,227						
Holden Commodore Omega	Wheatbelt Aggate	3186	2	1CBF323	2009	18,000	18,450	18,911	19,384	19,869	20,366	20,875	21,397	21,932	22,480						
Mitsubishi F1M515 Water Truck	Roads and Fire Fighting	3050	2	NA422	1993	40,000															
Mitsubishi FV517KW Truck	Road Mice/Construction	3136	2	NA1164	1999																
Isuzu FVZ 1400 Medium Truck	Road Mice/Construction	3176	2	NA211	2006																
Toyota SR Hilux Dual Cab 3L TD	Works Supervision	3194	2	NA34	2012	29,230	29,961	30,710	31,478	32,265	33,072	33,899	34,746	35,615	36,505						
Toyota Hilux	Town Maintenance	3180	2	NA168	2006																
Ford VM LWB Double Cab TD Manual	Road Mice/Construction	3187	2	NA1210	2010																
Toyota Hilux Workmate 2.7L Petrol	Town Maintenance	3196	2	NA1240	2011	500															
Casa Backhoe 580 SLE	Road Mice/Construction	3189	2	NA1201	2009																
Caterpillar 12HINA Grader	Road Mice/Construction	3191	2	NA310	2010																
Champion 710A SE III Grader	Road Mice/Construction	3113	2	NA232	1996																
Caterpillar Loader	Road Mice/Construction	3160	2	NA 0	2004																
Multi Tyred Roller (Towed)	Road Mice/Construction	3097	2	NA1500	1993																
Crickit Pitch Roller	Recreation Facilities Mice	3103	2		1993																
John Deere 7210 Tractor	Road and Town Maintenance	3144	2	NA1153	2000																
Road Broom SA 99 HYD Agrizzi	Road Mice/Construction	3033	2		2007																
Portable Emulsion Sprayer	Road Mice/Construction	3094	2		1993																
Street Sweeper	Road Mice/Construction	3154	2		2003																
Bowling Club Mower	Recreation Facilities Mice	3157	2		2003																
John Deere L125 Ride on Mower	Recreation Facilities Mice	3170	2		2008																
Toro Out Front Mower	Recreation Facilities Mice	3171	2		2005																
Toyota 4.1 TD 4 CYL Community Bus	Community Services	3165	2	NUNGARIN	2006	30,200															
Fire Fighting Unit	Fire Prevention/Control	3117	2		1996																
Swimming Pool Plant	Swimming Pool	Various	2																		
Minor Plant & Equipment			2																		
Total Proceeds						81,150	169,936	71,684	118,477	80,314	237,198	79,128	81,106	208,134	85,212						
Net Changeovers																					
Community Bus (Linked to Community Bus Reserve)						61,800	0	0	0	0	70,000	0	0	0	0						
Plant/Vehicles (Linked to Plant Replacement Reserve)						194,645	240,561	41,501	192,463	63,450	174,460	45,496	46,559	267,648	48,764						
Transfer to Community Bus Reserve																					
Transfer from Community Bus Reserve						61,800	0	0	0	0	70,000	0	0	0	0						
Transfer to Plant Reserve																					
Transfer from Plant Reserve						0	0	102,674	0	88,023	0	113,646	0	116,562	0						
Plant Reserve Benchmark Figure						135,000	140,659	144,175	147,779	151,473	155,260	159,142	163,121	167,199	171,379						
NB: - Any saving on Actual to Budget changeovers to be transferred to Plant Reserve																					
EOY Plant Reserve Balance (Including Interest Earned)																					
						225,997	80,719	185,815	146,705	239,129	227,103	347,562	474,551	388,339	522,504						

ROADS - CLEARING & EARTHWORKS

		Infrastructure - Asset Capital Expenditure										
		Projected										
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CBP REF
Base	2012-13	0	0	0	0	0	0	0	0	0	0	S4.1.1
Asset Expenditure Type	Project											
Additions - Assets at no cost												
Additions - Expansion, Upgrades and New												
	RRG Clearing & Earthworks	0	0	0	0	0	0	0	0	0	0	S4.1.1
	RTR Clearing & Earthworks	0	0	0	0	0	0	0	0	0	0	S4.1.1
	Council Funded Clearing & Earthworks	0	0	0	0	0	0	0	0	0	0	S4.1.1
Additions - Renewal												
	RRG Clearing & Earthworks	0	0	0	0	0	0	0	0	0	0	S4.1.1
	RTR Clearing & Earthworks	0	0	0	0	0	0	0	0	0	0	S4.1.1
	Council Funded Clearing & Earthworks	0	0	0	0	0	0	0	0	0	0	S4.1.1
TOTAL ROAD CAPITAL EXPENDITURE		0	0	0	0	0	0	0	0	0	0	
Funding Sources												
	Regional Road Grants	0	0	0	0	0	0	0	0	0	0	
	Roads To Recovery Grant	0	0	0	0	0	0	0	0	0	0	
	Funded by Council	0	0	0	0	0	0	0	0	0	0	

ROADS - GRAVEL

Base 2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CBP
											REF
	0	0	0	0	0	0	0	0	0	0	S4.L1
#NAME?	150,000	157,500	165,375	173,644	182,326	191,442	201,014	211,065	221,618	232,699	S4.L1
	0	0	0	0	0	0	0	0	0	0	S4.L1
	51,478	0	0	0	0	0	0	0	0	0	S4.L1
#NAME?	201,478	157,500	165,375	173,644	182,326	191,442	201,014	211,065	221,618	232,699	
	0	0	0	0	0	0	0	0	0	0	S4.L1
	0	0	0	0	0	0	0	0	0	0	S4.L1
	0	0	0	0	0	0	0	0	0	0	S4.L1
	0	0	0	0	0	0	0	0	0	0	S4.L1
#NAME?	201,478	157,500	165,375	173,644	182,326	191,442	201,014	211,065	221,618	232,699	
	(100,000)	(105,000)	(110,250)	(115,763)	(121,551)	(127,628)	(134,009)	(140,710)	(147,745)	(155,133)	
	0	0	0	0	0	0	0	0	0	0	
#NAME?	(100,000)	(105,000)	(110,250)	(115,763)	(121,551)	(127,628)	(134,009)	(140,710)	(147,745)	(155,133)	
#NAME?	101,478	52,500	55,125	57,881	60,775	63,814	67,005	70,355	73,873	77,866	

Project

RRG Gravel Works
RTR Gravel Works
Council Funded Gravel Works

RRG Gravel Works
RTR Gravel Works
Council Funded Gravel Works

TOTAL ROAD CAPITAL EXPENDITURE

Funding Sources
Regional Road Grants
Roads To Recovery Grant

Funded by Council

ROADS - SEALED

Asset Expenditure Type

Additions - Assets at no cost

Project

Additions - Expansion, Upgrades and New

RRG Sealing Works
RTR Sealing Works
Council Funded Sealing Works

Additions - Renewal

RRG Sealing Works
RTR Sealing Works
Council Funded Sealing Works

TOTAL ROAD CAPITAL EXPENDITURE

Funding Sources

Regional Road Grants
Roads To Recovery Grant

Funded by Council

	Infrastructure - Asset Capital Expenditure											
	Base 2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CBP REF
	0	0	0	0	0	0	0	0	0	0	0	SALI
#NAME?	75,000	78,750	82,688	86,822	91,163	95,721	100,507	105,533	110,809	116,350	0	SALI
#NAME?	0	0	0	0	0	0	0	0	0	0	0	SALI
#NAME?	141,390	141,390	141,390	141,390	141,390	141,390	141,390	141,390	141,390	141,390	116,350	SALI
#NAME?	141,390	221,390	223,390	225,440	227,541	229,695	231,903	234,166	236,485	238,862	97,472	SALI
#NAME?	216,390	300,140	306,075	312,262	318,704	325,416	332,310	339,699	347,294	355,212	0	SALI
#NAME?	(50,000)	(52,500)	(55,125)	(57,881)	(60,775)	(63,814)	(67,005)	(70,355)	(73,873)	(77,567)	(77,567)	SALI
#NAME?	(141,390)	(141,390)	(141,390)	(141,390)	(141,390)	(141,390)	(141,390)	(141,390)	(141,390)	(141,390)	(141,390)	SALI
#NAME?	(191,390)	(193,890)	(196,515)	(199,271)	(202,165)	(205,204)	(208,395)	(211,745)	(215,263)	(218,957)	(218,957)	SALI
#NAME?	25,000	106,250	109,563	112,991	116,639	120,212	124,015	127,954	132,031	136,255	136,255	SALI

ROADS - KERBING

		Infrastructure - Asset Capital Expenditure											CBP REF
		Projected											
Base		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		
	Project	0	0	0	0	0	0	0	0	0	0	S4.L1	
	Asset Expenditure Type												
	Additions - Assets at no cost												
	Additions - Expansion, Upgrades and New												
	RRG Kerbing Works	0	0	0	0	0	0	0	0	0	0	S4.L1	
	RTR Kerbing Works	0	0	0	0	0	0	0	0	0	0	S4.L1	
	Council Funded Kerbing Works	0	0	0	0	0	0	0	0	0	0	S4.L1	
	Additions - Renewal												
	RRG Kerbing Works	0	0	0	0	0	0	0	0	0	0	S4.L1	
	RTR Kerbing Works	0	0	0	0	0	0	0	0	0	0	S4.L1	
	Council Funded Kerbing Works	0	0	0	0	0	0	0	0	0	0	S4.L1	
	TOTAL ROAD CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	0	0		
	Funding Sources												
	Regional Road Grants	0	0	0	0	0	0	0	0	0	0		
	Roads To Recovery Grant	0	0	0	0	0	0	0	0	0	0		
	Funded by Council	0	0	0	0	0	0	0	0	0	0		

FOOTPATHS

Asset Expenditure Type
Additions - Assets at no cost

Project

Additions - Expansion, Upgrades and New

Footpath Upgrade/Expansion Works

Additions - Renewal

TOTAL FOOTPATHS CAPITAL EXPENDITURE

Funding Sources

CLGF- Local Government (State) 10/11

Footpath Upgrade/Expansion Works

Funded by Council

Base 2012-13	Infrastructure - Asset Capital Expenditure											
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	CBP REF	
0	0	0	0	0	0	0	0	0	0	0	0	S3.1.1
32,064	338,000	0	0	0	0	0	0	0	0	0	0	
32,064	338,000	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	
32,064	338,000	0	0	0	0	0	0	0	0	0	0	
(370,064)	0	0	0	0	0	0	0	0	0	0	0	
(370,064)	0	0	0	0	0	0	0	0	0	0	0	
(338,000)	338,000	0	0	0	0	0	0	0	0	0	0	

DRAINAGE

Asset Expenditure Type	Infrastructure - Asset Capital Expenditure											CBP REF
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23		
Project	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Assets at no cost	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Expansion, Upgrades and New	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Renewal	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DRAINAGE CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0
Funding Sources	0	0	0	0	0	0	0	0	0	0	0	0
Funded by Council	0	0	0	0	0	0	0	0	0	0	0	0

PARKS AND OVALS

Project	Infrastructure - Asset Capital Expenditure											CBP REF
	Base 2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
Asset Expenditure Type												
Additions - Assets at no cost	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Expansion, Upgrades and New	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PARKS AND OVALS CAPITAL EXPENDITURE	0	0	0	0	0	0	0	0	0	0	0	0
Funding Sources	0	0	0	0	0	0	0	0	0	0	0	0
Funded by Council	0	0	0	0	0	0	0	0	0	0	0	0

OTHER INFRASTRUCTURE

Asset Expenditure Type Additions - Assets at no cost	Project	Infrastructure - Asset Capital Expenditure											CBP REF				
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23						
Additions - Expansion, Upgrades and New	Refuse Site - Upgrade	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Radclyffe Park BBQ's	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wheatbelt Way - Tourism Rocks	8,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		60,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		83,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Additions - Renewal	Swimming Pool Bowl Renewal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Tourist Sign - Renewal	2,500	475,305	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		2,500	475,305	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		83,000	2,500	475,305	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER INFRASTRUCTURE CAPITAL EXPENDITURE																	
		(60,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	(150,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	(325,305)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		(60,000)	0	(475,305)	0	0	0	0	0	0	0	0	0	0	0	0	0
		23,000	2,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Funded by Council

