

NORTH BURNETT REGIONAL COUNCIL
Financial Sustainability Ratios
For the year ended 30 June 2015

RATIO NAME	Target	2014/15 Budget	2015/16 Forecast	2016/17 Forecast	2017/18 Forecast	2018/19 Forecast	2019/20 Forecast	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast	2023/24 Forecast
Asset Consumption Ratio <i>Written down value divided by gross replacement cost of assets</i>	40%-80%	73%	73%	72%	72%	71%	71%	70%	69%	69%	68%
Asset Sustainability Ratio <i>Capital Expenditure on replacement assets divided by depreciation expense</i>	>90%	116%	83%	85%	85%	85%	85%	84%	84%	83%	83%
Interest Coverage Ratio <i>Net Interest Expnse divided by operating revenue</i>	0%-5%	3.10%	-18.98%	2.16%	2.03%	1.90%	1.79%	1.68%	1.57%	1.48%	1.38%
Net Financial Liabilities Ratio <i>Total Liabilities less current assets divided by operating revenue</i>	< 60%	-18%	-32%	-32%	-32%	-31%	-31%	-31%	-30%	-29%	-29%
Operating Surplus Ratio <i>Net operating surplus divided by total operating revenue</i>	0%-10%	12.49%	-3.98%	-3.42%	-3.57%	-3.72%	-3.86%	-4.00%	-4.14%	-4.29%	-4.43%
Working Capital Ratio <i>Current assets divided by current liabilites</i>	1:1 - 4:1	3.22 : 1	3.25 : 1	3.27 : 1	3.29 : 1	3.31 : 1	3.32 : 1	3.34 : 1	3.35 : 1	3.36 : 1	3.37 : 1