

Shire of Three Springs



Budget 2015-2016

Shire of Three Springs

Introduction

President's Message to the Electors

It is with pleasure that I present the 2015/2016 Municipal Budget to the ratepayers and electors of the Shire of Three Springs. This Budget has been delivered following consultation with Councillors, Staff and Community Groups over the last three months. The adopted budget includes a range of community services and capital works which provide for growth and sustainability for the Shire of Three Springs.

The 2015/2016 Budget includes an overall increase in rate revenue of 5%. This has been brought about in part by increases in costs and decrease in funding opportunities.

Major Projects scheduled in 2015/2016 include portion of Main Street Revitalisation Plan, Heritage Trail Project, completion of Administration Centre/Council Chambers. Some of these projects will have grant funding, and Council will also contribute funds to ensure these projects commence this financial year and will do its utmost to have all major projects completed within the allocated timeframe.

Funds have been allocated to finalise the Town Planning Scheme. This will play an important role in future improvements and development of the Shire.

The 2015/2016 budget has been designed to continue our strong focus on sound financial management. Council is however impacted by inflationary trends associated with power, water and payroll costs plus a reduction in Royalties for Regions Funding. A more detailed explanation of the budget is provided in the attached budget summary. An invitation is extended to any member of the public who wishes to discuss the budget with a Council representative or Chief Executive Officer.

This budget delivers a sustainable program of both capital and operating expenditure and limits the financial burden on ratepayers to a minimum. The Shire will strive to provide a high standard of services and facilities that our community currently enjoys.



Cr Annie Treloar

Shire President

2015/2016 Budget Summary

The 2015/2016 Budget was adopted by Council on the 17th September 2015.

General Purpose Funding

Rates

Council has adopted an overall 5% increase in rate revenue this year. Note: This increase is uniform, and is spread across the range of rating categories. The increase is necessary to meet rising costs and offset the impact of reduced grant funding.

Payment options for 2015/2016 are as follows:-

Option 1 – Payment in Full

Payment in full due by 29th October 2015 (being 35 days from date of rate notice). An eleven percent (11%) penalty will apply to any rates remaining not paid as at **29th October 2015**.

Option 2 – Payment by Two Instalments

An administration fee of \$10 per instalment is charged on this option (i.e. \$10 x 1 = \$10.00). First payment is not considered an instalment.

No penalties apply subject to all amounts being paid on or before the due dates, which are:

1st Instalment – on or before 29th October 2015

2nd Instalment – on or before 4th March 2016

A five and a half percent (5.5%) penalty will apply to instalments not made on or before the instalment due date.

Anyone wishing to pay by instalment must advise Council's administration staff and make the first payment on or 29th October 2015

Option 3 – Payment by Four Instalments

An administration fee of \$10 per instalment is charged on this option (i.e. \$10 x 3 = \$30). First payment is not considered an instalment.

No penalties apply subject to all amounts being paid on or before the due dates, which are:

1st Instalment – on or before 29th October 2015

2nd Instalment – on or before 4th January 2016

3rd Instalment – on or before 4th March 2016

4th Instalment – on or before 4th May 2016

A five and a half percent (5.5%) penalty will apply to instalments not made on or before the instalment due date.

Anyone wishing to pay by instalment must advise Council's administration staff and make the first payment on or before 29th October 2015

The following summary of the 2015/2016 budget is provided highlighting a number of the major projects this financial year.

Law, Order, Public Safety

Fire Prevention and Control

Ongoing support of Community Safety Program via employment of Community Emergency Services Manager in partnership with DFES and Shires of Three Springs, Mingenew, Morawa and Perenjori.

Health

Continued provision of Health Services through Management firm Jupiter Health and Medical Services.

Welfare

Early Childcare Centre

Housing

Housing is viewed as an important component of Council's employment package as an incentive to attract and retain quality employees. Council owns/controls 15 houses and 6 aged units.

General – Operations and Maintenance

General maintenance is carried out on a regular basis to all Shire owned properties with a Budget allocation of \$120,000k for Operations and Maintenance (Includes Insurance Costs).

Community Amenities

Town Revitalisation

An amount of \$113,000 has been included to undertake a portion of the Main Street Revitalisation Project.

Recreation and Culture

Capital Works

\$76,000 has been allocated to Townscape

Annual Operations and Maintenance Allocations

Parks and Gardens Maintenance	\$ 101,600
Other Sporting Amenities	\$ 109,171
Swimming Pool	\$139,112

Transport

Roadwork's Program

Road Maintenance General

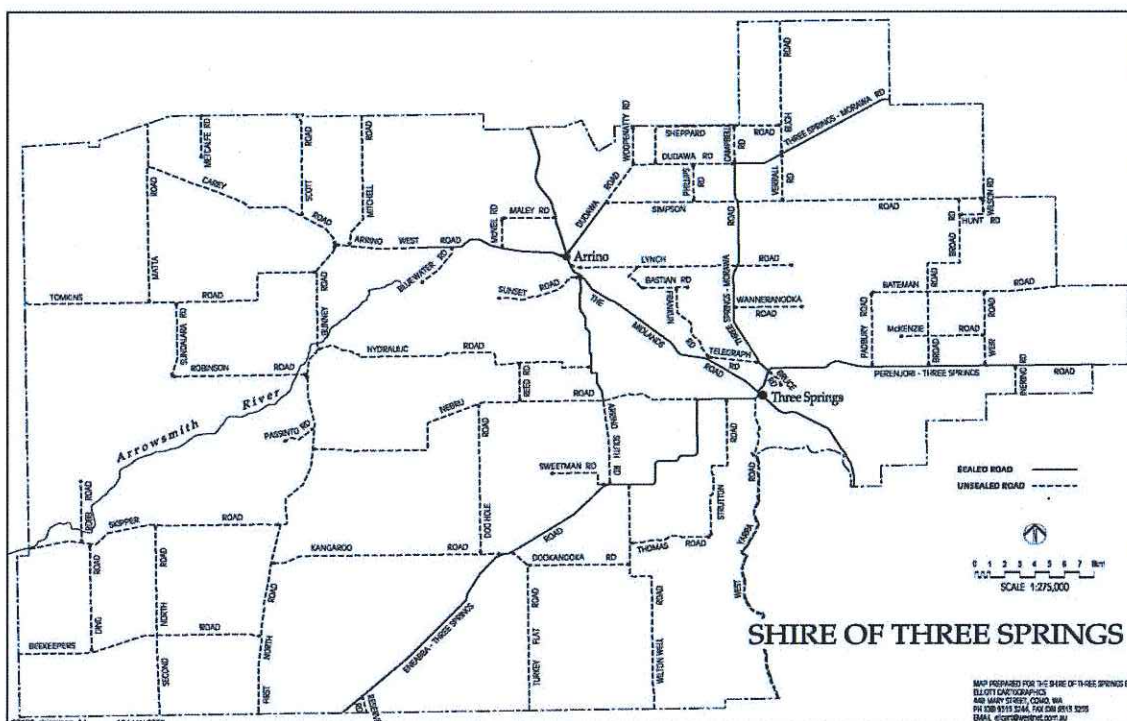
The total roadwork's budget is \$889,948 for associated general items such as street trees watering, pruning, sweeping/cleaning and lighting of streets. This includes \$454,974 for WANDRRA

Capital Road Works

Bunney, First North and Skipper Roads	\$656,541
Inering, Nebru, Dudawa, Campbell and Morawa Roads	\$369,256
Shire various road re-sheeting and depot upgrades	\$501,066
Total	\$1,526,863

Funding for Road Works

Roads to Recovery	\$792,398
Regional Road Group – State Funding	\$369,256
Direct Grants - State Funding	\$85,000
Shire Contribution	\$280,209
Total	\$1,526,863



Loan Repayments

The following loan repayments are included in the 2015/2016 Budget:

Annual repayments of \$18,234 for Loan 156 - Swimming Pool. This loan repayment continues until the 2018 / 2019 year.

Annual repayments of \$32,458 for Loan 157 - Grader. This loan repayment continues until the 2019 / 2020 year

Annual repayments of \$92,449 for Plant Loan 159 - Prime Mover, Side Tipper and Loader. This loan continues until the 2016 / 2017 year.

Annual repayments of \$24,357 for Loan 160 – Swimming Pool Building Upgrade. This loan repayment continues until 2023/2024 year.

Outstanding Loan Principal

As at the 1st July 2015 Council's outstanding loans totalled \$560,960

How to Contact the Shire of Three Springs

Office

PO Box 117

153 Railway Road

Three Springs WA 6519

Ph: 9954 1001

Fax: 9954 1183

Depot

PO Box 117

1 Talc Road

Three Springs WA 6519

Ph: 9954 1202

Fax: 9954 1580

Two Way: Channel 11 (emergency call-up channel)

Website: www.threesprings.wa.gov.au

Email:	Sylvia Yandle CEO	ceo@threesprings.wa.gov.au
	Vacant	dceo@threesprings.wa.gov.au
	Peter Every	mws@threesprings.wa.gov.au
	Jessica Parker	afo@threesprings.wa.gov.au
	Donna Newton	admin@threesprings.wa.gov.au
		yakabout@threesprings.wa.gov.au
	Rick Ryan	cesm@threesprings.wa.gov.au
	Community Development	cdo@threesprings.wa.gov.au

President

AA (Annie) Treloar

PO Box 216

Three Springs WA 6519

Ph: 9954 1951

Fax: 9954 1625

Deputy President

GW (Gary) Turley

PO Box 90

Three Springs WA 6519

Ph: 9954 1107

Fax: 9954 1447

Councillors

RN (Neil) Hebiton

PO Box 206

Three Springs WA 6519

Ph: 0427449680

AE (Anthony) Thomas

PO Box 86

Three Springs

Ph: 9954 1155

Fax: 9954 1159

RW (Robert) Hunt

PO Box 2

Three Springs WA 6519

Ph: 9954 1190

RJ (Richard) Thorpe

PO Box 235

Three Springs WA 6519

Ph: 0427541116

Chris Lane

PO Box 44

Three Springs WA 6519

Ph: 9954 5034

SHIRE OF THREE SPRINGS
2015/2016 DIFFERENTIAL RATE MODEL
STATEMENT OF OBJECTS AND REASONS

Objects and Reasons for implementing a Differential Rate

In accordance with Section 6.36 of the Local Government Act 1995 and the Council's "Notice of Intention to impose Differential Rates", the following information details the objectives and reasons for those proposals.

The following are the Differential Rates and Minimum Payments for the Shire of Three Springs for the 2015/2016 financial year.

	Rate in the Dollar (Cents)	Minimum \$
GRV – TS Town	11.6120	\$440.00
GRV - Mining	37.7970	\$440.00
UV – Rural	1.6233	\$440.00
UV – Mining	11.9152	\$440.00
UV – Arrino Town	1.6233	\$440.00

GRV – Residential

The object of the GRV rates and minimum payments is to ensure a fair contribution to the revenue requirements of the Shire, while not imposing additional financial pressure on town residents.

GRV – Mining

The object of the GRV rates associated with the Talc Mine is to ensure the mine contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them.

UV – Rural

The object of the UV Rural rate is to permit the imposition of rates on Rural Properties that is reasonably proportional to the financial resources of those who will bear the burden of the rates and striking a reasonable balance between the capacity to pay and the fairness of the requirement.

UV – Mining

Similar objects and reasons to the GRV – Mining apply. The object of the UV Mining rates is to ensure that mining contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them. While every effort is made to establish rates and minimum payments at the fairest possible levels, it is considered that the mining sector has the capacity to pay the proposed rates at the levels estimated.

Notice of Intention to Impose Differential Rates was advertised in the Yakabout on 26th May and on Council Notice Board 21st May. With respect to the proposed differential rates, approval was requested from Minister for Local Government to impose differential general rates.

Approval was granted and is valid for the 2015/16 financial year.

The rate in the dollar and minimum payment for differentially rated assessments differs from what was advertised due to a funding shortfall to present a balanced budget.

SHIRE OF THREE SPRINGS
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 34
Supplementary Information	35

SHIRE OF THREE SPRINGS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue				
Rates	8	1,941,865	1,854,124	1,848,004
Operating Grants, Subsidies and Contributions		1,102,191	1,839,544	1,354,215
Fees and Charges	11	285,745	260,739	370,608
Service Charges	10	0	0	0
Interest Earnings	2(a)	49,110	52,842	46,406
Other Revenue	2(a)	32,000	138,705	30,560
		3,410,911	4,145,954	3,649,793
Expenses				
Employee Costs		(1,056,097)	(1,039,185)	(1,289,406)
Materials and Contracts		(1,079,336)	(631,884)	(801,422)
Utility Charges		(172,150)	(186,817)	(146,801)
Depreciation on Non-Current Assets	2(a)	(895,500)	(951,853)	(820,100)
Interest Expenses	2(a)	(33,199)	(34,517)	(33,245)
Insurance Expenses		(163,531)	(153,465)	(154,383)
Other Expenditure		(31,000)	(31,731)	(40,166)
		(3,430,813)	(3,029,452)	(3,285,523)
NET RESULT		(19,902)	1,116,502	364,270
Non-Operating Grants,				
Subsidies and Contributions		1,772,229	1,078,646	1,621,425
Profit on Asset Disposals	3	16,800	0	1,260
Loss on Asset Disposals	3	(75,800)	(24,449)	(48,702)
NET RESULT		1,693,327	2,170,699	1,938,253
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		1,693,327	2,170,699	1,938,253

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF THREE SPRINGS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		25,800	78,620	26,460
General Purpose Funding		2,448,644	3,314,858	2,815,918
Law, Order, Public Safety		158,062	171,532	152,800
Health		21,560	24,889	17,350
Education and Welfare		1,500	96,289	146,500
Housing		106,920	109,624	105,086
Community Amenities		85,200	128,182	64,680
Recreation and Culture		47,095	47,761	44,900
Transport		444,930	108,436	171,298
Economic Services		6,700	6,898	8,800
Other Property and Services		68,000	58,889	96,000
		3,414,411	4,145,978	3,649,792

Expenses Excluding Finance Costs
(Refer Notes 1,2 & 14)

Governance		(242,463)	(221,242)	(223,559)
General Purpose Funding		(30,648)	(29,570)	(35,319)
Law, Order, Public Safety		(296,362)	(305,187)	(255,995)
Health		(221,411)	(213,443)	(206,236)
Education and Welfare		(30,000)	(90,611)	(163,348)
Housing		(342,240)	(325,898)	(357,258)
Community Amenities		(203,357)	(163,043)	(260,851)
Recreation and Culture		(883,264)	(902,409)	(797,832)
Transport		(981,324)	(591,457)	(767,374)
Economic Services		(119,461)	(74,653)	(112,741)
Other Property and Services		(50,584)	(77,445)	(71,765)
		(3,401,114)	(2,994,958)	(3,252,278)

Finance Costs (Refer Notes 2 & 5)

Governance		(7,800)	(2,779)	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		0	0	0
Health		0	0	0
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation and Culture		(10,257)	(11,833)	(11,873)
Transport		(15,143)	(19,905)	(21,372)
Economic Services		0	0	0
Other Property and Services		0	0	0
		(33,200)	(34,517)	(33,245)

SHIRE OF THREE SPRINGS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Non-operating Grants, Subsidies and Contributions				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		520,800	357,158	445,000
Community Amenities		40,325	63,471	75,500
Recreation and Culture		21,450	288,980	303,682
Transport		1,189,654	349,303	797,243
Economic Services		0	19,734	0
Other Property and Services		0	0	0
		1,772,229	1,078,646	1,621,425
Profit/(Loss) On				
Disposal Of Assets (Refer Note 3)				
Governance		(7,800)	(2,893)	(8,449)
General Purpose Funding		0	0	0
Law, Order, Public Safety		0	0	0
Health		(7,500)	0	(7,083)
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture		0	0	0
Transport		(43,700)	(21,556)	(31,910)
Economic Services		0	0	0
Other Property and Services		0	0	0
		(59,000)	(24,449)	(47,442)
NET RESULT		1,693,326	2,170,700	1,938,252
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		1,693,326	2,170,700	1,938,252

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF THREE SPRINGS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,921,865	1,854,124	1,852,993
Operating Grants, Subsidies and Contributions		1,101,191	1,839,544	1,384,595
Fees and Charges		285,745	260,739	370,608
Service Charges		0		
Interest Earnings		49,110	52,842	46,406
Goods and Services Tax		0		(31,681)
Other Revenue		32,000	138,705	30,560
		3,389,911	4,145,955	3,653,481
Payments				
Employee Costs		(1,029,397)	(1,039,185)	(1,287,330)
Materials and Contracts		(1,053,836)	(631,884)	(829,794)
Utility Charges		(172,150)	(186,817)	(146,801)
Interest Expenses		(25,206)	(34,517)	(23,585)
Insurance Expenses		(163,531)	(153,465)	(154,383)
Goods and Services Tax		0		0
Other Expenditure		(31,000)	(31,731)	(40,166)
		(2,475,120)	(2,077,598)	(2,482,059)
Net Cash Provided By Operating Activities	15(b)	914,791	2,068,357	1,171,422
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	4	0	0	0
Payments for Purchase of Property, Plant & Equipment	4	(1,595,645)	(778,964)	(2,149,808)
Payments for Construction of Infrastructure	4	(1,856,703)	(1,277,785)	(1,447,832)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,772,229	1,078,646	1,621,425
Proceeds from Sale of Plant & Equipment	3	150,200	0	163,000
Net Cash Used in Investing Activities		(1,529,919)	(978,103)	(1,813,215)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(142,098)	(135,456)	(149,917)
Advances to Community Groups		0	0	0
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		(142,098)	(135,456)	(149,917)
Net Increase (Decrease) in Cash Held		(757,226)	954,798	(791,710)
Cash at Beginning of Year		2,154,829	1,200,031	1,200,031
Cash and Cash Equivalents at the End of the Year	15(a)	1,397,603	2,154,829	408,321

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF THREE SPRINGS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue	1,2			
Governance		25,800	78,620	26,460
General Purpose Funding		506,779	1,460,734	968,415
Law, Order, Public Safety		678,862	528,690	597,800
Health		21,560	24,889	10,267
Education and Welfare		1,500	96,289	146,500
Housing		106,920	109,624	105,086
Community Amenities		125,525	191,653	140,180
Recreation and Culture		68,545	336,741	348,582
Transport		1,651,384	457,739	968,541
Economic Services		6,700	26,632	8,800
Other Property and Services		68,000	58,889	96,000
		3,261,575	3,370,500	3,416,631
Expenses	1,2			
Governance		(258,063)	(226,914)	(232,008)
General Purpose Funding		(30,648)	(29,570)	(35,819)
Law, Order, Public Safety		(296,362)	(305,187)	(255,995)
Health		(228,911)	(213,443)	(206,236)
Education and Welfare		(30,000)	(90,611)	(163,348)
Housing		(342,240)	(325,898)	(357,258)
Community Amenities		(203,357)	(163,043)	(260,851)
Recreation and Culture		(893,521)	(914,242)	(809,705)
Transport		(1,056,967)	(632,918)	(820,656)
Economic Services		(119,461)	(74,653)	(112,741)
Other Property and Services		(50,584)	(77,445)	(71,765)
		(3,510,114)	(3,053,924)	(3,326,382)
Net Result Excluding General Rates		(248,539)	316,576	90,249
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	59,000	24,449	47,442
Depreciation on Assets	2(a)	895,500	951,853	820,100
Movement in Non-Current Staff Leave Provisions		300	7,000	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	0	0	(1,280,808)
Purchase Property, Plant and Equipment	3	(1,595,645)	(778,964)	(869,000)
Purchase Infrastructure-Roads	3	(1,627,288)	(1,277,785)	(1,316,007)
Purchase Infrastructure-AirFields	3	(2,500)	0	0
Purchase Infrastructure-Parks	3	(169,741)	0	(70,000)
Purchase Infrastructure Footpaths	3	(57,174)	(165)	(61,825)
Proceeds from Disposal of Assets	4	150,200	0	163,000
Repayment of Debentures	5	(142,098)	(135,456)	(149,917)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		0	0	0
Transfers to Reserves (Restricted Assets)	6	(434,600)	(21,199)	(13,100)
Transfers from Reserves (Restricted Assets)	6	0	0	122,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,119,700	170,473	670,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	(111,019)	1,119,700	138
Amount Required to be Raised from General Rate	8	(1,941,866)	(1,862,918)	(1,848,004)

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a Gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

(h) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Major depreciation periods used for each class of depreciable asset are:

Buildings	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	10 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$ 2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(q) Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(v) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUES AND EXPENSES

	2015/16	2014/15	2014/15
	Budget	Actual	Budget
	\$	\$	\$

(a) **Net Result**

The Net Result includes:

(i) Charging as Expenses:

Auditors Remuneration

Audit Services	30,000	27,305	35,000
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Depreciation

By Program

General Purpose Income		0	0
General Administration	51,000	53,469	53,000
Law, Order, Public Safety	70,000	69,298	27,000
Health	60,000	63,539	67,000
Housing	155,000	168,778	174,500
Welfare Services	1,000	950	1,000
Community Amenities	17,000	16,190	17,900
Recreation And Culture	355,000	388,828	275,000
Transport	45,000	42,861	33,500
Economic Services	6,500	5,617	6,200
Other Property And Services	135,000	142,323	165,000
	895,500	951,853	820,100

By Class

Land and Buildings	540,074	574,060	494,600
Furniture and Equipment	57,873	61,515	53,000
Plant and Equipment	155,055	164,813	142,000
Motor Vehicles	34,942	37,141	32,000
Roads	65,516	69,639	60,000
Airfields	3,822	4,062	3,500
Parks & Ovals	36,034	38,302	33,000
Footpaths	2,184	2,321	2,000
Drainage	0	0	0
	895,500	951,853	820,100

Interest Expenses (Finance Costs)

Interest Expenses Other	7,800	2,779	0
(ii) - Debentures (refer note 5(a))	25,399	31,739	33,245
Other	33,199	34,517	33,245

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	16,700	21,199	13,100
(iii) - Other Funds	3,910	3,726	22,706
Other Interest Revenue (<i>refer note 13</i>)	28,500	27,918	10,600
	49,110	52,842	46,406
Other Revenue			
Reimbursements and Recoveries	0	0	0
Other	0	0	0
	0	0	0

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

For Three Springs to be a healthy and unified community with a bright future - "Powering the Region".

The Shire of Three Springs will lead responsibly and partner with the Regional and Three Springs community to achieve its future goals and reach its potential.

GOVERNANCE

Objective: To Provide a decision making process for the efficient allocation of scarce resources.

Activities: Administration and operation of facilities and services to members of council:

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to fund provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objectives: To ensure a safer community in which to live.

Activities: Supervision of various local laws, fire prevention, emergency services and animal control.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. (b) Statement of Objective (Continued)

HEALTH

Objectives: To provide an operational framework for good community health.

Activities: Food quality and pest control, maintenance of child health centre, doctors surgery and dental clinic.

EDUCATION AND WELFARE

Objectives: To support the needs of the community in education and welfare.

Activities: Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.

HOUSING

Objectives: Provide adequate housing to attract and retain staff and non-staff.

Activities: Maintenance of council owned housing.

COMMUNITY AMENITIES

Objective: Provide services as required by the community.

Activities: Rubbish collection services, tip operation, noise control, town planning administration,

RECREATION AND CULTURE

Objective: To establish and efficiently manage infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, swimming pool, library, parks, gardens and reserves.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

Objective: To help promote the shire and improve its economic well being.

Activities: Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.

OTHER PROPERTY & SERVICES

Activities: Private works, plant repairs.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

3.

DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

	Net Book Value 2015/16 BUDGET	Sale Proceeds 2015/16 BUDGET	Profit(Loss) 2015/16 BUDGET
<u>By Program</u>	\$	\$	\$
Governance	20,800	13,000	(7,800)
Health	19,500	12,000	(7,500)
Transport	139,700	79,200	(60,500)
Transport	29,200	46,000	16,800
	209,200	150,200	(59,000)

<u>By Class</u>			
Plant & Equipment			
120H Grader	100,700	55,000	(45,700)
Branson Tractor & FEL	39,000	24,200	(14,800)
Light Vehicles			
Mitsubishi Triton	11,000	12,000	1,000
Toyota RAV4	19,500	12,000	(7,500)
Ford Ranger XL	18,200	34,000	15,800
Santa Fe	20,800	13,000	(7,800)
	209,200	150,200	(59,000)

	2015/16 BUDGET \$
<u>Summary</u>	
Profit on Asset Disposals	16,800
Loss on Asset Disposals	(75,800)
	(59,000)

4. ACQUISITION OF ASSETS

Reporting Program												
Asset Class	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	Total \$
Land Held for Resale												
Property, Plant and Equipment												
Land												
Buildings	330,000		160,800			35,000		65,000				590,800
Furniture & Equipment Total	28,245											28,245
Plant & Equipment			360,000						476,500			836,500
Motor Vehicles	33,000			27,500					79,600			140,100
Infrastructure									1,627,288			1,627,288
Infrastructure - Roads												2,500
Infrastructure - Airfield												169,741
Infrastructure - Parks & Ovals											57,174	57,174
Infrastructure - Footpaths												
	391,245	0	520,800	27,500	0	35,000	2,500	234,741	2,183,388	0	57,174	3,452,348

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
Recreation & Culture								
Loan 156 - Swimming Pool	64,926		14,976	14,210	49,949	64,926	3,257	4,024
Loan 160 - Swimming Pool	183,302		17,358	16,698	165,944	183,302	6,999	7,778
			0	0	0	0	0	0
Transport								
Loan 157 - Grader	137,977		24,368	22,940	113,610	137,977	8,090	9,679
Loan 159 - Prime Mover	174,758		85,397	81,608	89,361	174,758	7,053	10,258
	560,963	0	142,098	135,456	418,865	560,963	25,399	31,739

5. All debenture repayments are to be financed by general purpose revenue.

(b) New Debentures - 2015/16

No new debentures are budgeted for 2015/16

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

(d) Overdraft

Council has an overdraft facility in place for the 2016 financial year, it is anticipated that this facility will not be utilised to during this period.

All debenture repayments will be financed from general purpose revenue.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	121,059	116,109	116,109
Amount Set Aside / Transfer to Reserve	3,200	4,950	3,200
Amount Used / Transfer from Reserve	0	0	0
	124,259	121,059	119,309
(b) Plant Reserve			
Opening Balance	127,497	122,283	122,283
Amount Set Aside / Transfer to Reserve	324,500	5,213	3,000
Amount Used / Transfer from Reserve	0	0	(82,000)
	451,997	127,497	43,283
(c) Housing & Development Reserve			
Opening Balance	75,966	72,860	72,860
Amount Set Aside / Transfer to Reserve	2,000	3,106	2,000
Amount Used / Transfer from Reserve	0	0	0
	77,966	75,966	74,860
(d) Local Govt Com Housing Reserve			
Opening Balance	115,810	111,074	111,074
Amount Set Aside / Transfer to Reserve	3,000	4,736	3,000
Amount Used / Transfer from Reserve	0	0	(40,000)
	118,810	115,810	74,074
(e) Gravel Pit Reserve			
Opening Balance	44,036	42,235	42,235
Amount Set Aside / Transfer to Reserve	1,000	1,801	1,000
Amount Used / Transfer from Reserve	0	0	0
	45,036	44,036	43,235
(f) Swimming Pool Rec Equip Reserve			
Opening Balance	34,055	32,662	32,662
Amount Set Aside / Transfer to Reserve	900	1,393	900
Amount Used / Transfer from Reserve	0	0	0
	34,955	34,055	33,562
(g) Day Care Centre Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	100,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	100,000	0	0
Total Reserves	953,022	518,422	388,323

All of the above reserve accounts are to be supported by money held in financial institutions.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	3,200	4,950	3,200
Plant Reserve	324,500	5,213	3,000
Housing & Development Reserve	2,000	3,106	2,000
Local Govt Com Housing Reserve	3,000	4,736	3,000
Gravel Pit Reserve	1,000	1,801	1,000
Swimming Pool Rec Equip Reserve	900	1,393	900
Day Care Centre Reserve	100,000	0	0
	434,600	21,199	13,100
Transfers from Reserves			
Leave Reserve	0	0	0
Plant Reserve	0	0	(82,000)
Housing & Development Reserve	0	0	0
Local Govt Com Housing Reserve	0	0	(40,000)
Gravel Pit Reserve	0	0	0
Swimming Pool Rec Equip Reserve	0	0	0
	0	0	(122,000)
Total Transfer to/(from) Reserves	434,600	21,199	(108,900)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Housing and Development Reserve

- to be used to fund housing/accommodation projects

Local Government Community House Reserve

- to be used to maintain the joint Ministry of Housing/Local Government Properties

Gravel Pit Reserve

- to be used for rehabilitation of disused gravel pits

Swimming Pool Recreation Equipment Reserve

- to be used to purchase recreational equipment for the swimming pool

The Leave, Housing and Development, Gravel Pit and Swimming Pool Recreation Equipment Reserves are not expected to be used within a set period as further transfers to the Reserve accounts are expected as funds are utilised.

The Building and Local Government Community Housing Reserves are expected to be partially utilised in 2015/16

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

CURRENT ASSETS	Note	2015/16 Budget \$	2014/15 Actual \$
Cash - Unrestricted	15(a)	19,407	319,407
Cash - Restricted Reserves	15(a)	536,567	1,249,350
Receivables		115,309	136,309
Inventories		7,358	7,358
		678,641	1,712,424

LESS: CURRENT LIABILITIES

Trade and Other Payables		(112,012)	(51,519)
Short Term Borrowings		0	0
Long Term Borrowings		(149,072)	(149,072)
Provisions		(148,872)	(149,172)
		(409,956)	(349,763)

NET CURRENT ASSET POSITION

268,685	1,362,661
----------------	------------------

Less: Cash - Restricted Reserves	15(a)	(536,567)	(1,249,350)
Less: Land Held for Resale		0	0
Less: Current Loans - Clubs / Institutions		106	(106)
Add: Current Portion of Debentures		149,072	149,072
Excess Rates Received		7,685	7,185
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		(111,019)	1,119,700

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
Differential General Rate								
GRV - Residential	0.1161	208	2,004,055	231,127	0	0	231,127	219,934
GRV - Mining	0.3879	1	248,500	96,395	0	0	96,395	94,391
UV - Rural & Arrino Town	0.0162	183	95,399,900	1,543,669	0	0	1,543,669	1,474,715
UV - Mining	0.1192	18	409,801	47,355	0	0	47,355	39,564
Other		107						
Sub-Totals		517	98,062,256	1,918,545	0	0	1,918,545	1,828,604
Minimum Payment	Minimum \$							
GRV - Residential	440	22	0	9,680	0	0	9,680	11,000
UV - Rural & Arrino Town	440	23	39,300	10,120	0	0	10,120	10,120
UV - Mining	440	8	0	3,520	0	0	3,520	4,400
Sub-Totals		53	39,300	23,320	0	0	23,320	25,520
Discounts (Note 12)							0	0
Total Amount Raised from General Rate							1,941,865	1,854,124
Total Rates							1,941,865	1,854,124

All land except exempt land in the Shire of Three Springs is rated according to its Gross Rental Value (GRV) or Unimproved Value (UV).

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

**8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

The raising of rates is the primary source of revenue for Council. The purpose of levying rates is to meet Council's proposed budget requirements each year in a manner that is fair and equitable to the ratepayers of the community. Apart from the need to ensure sufficient revenue to meet Council's operational and capital expenditure Council must be mindful of the impact and affordability of rates to the whole community.

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

UV - Rural

The objective of the UV Rural rate is to permit the imposition of rates on Rural Properties that is reasonably proportional to the financial resources of those who will bear the burden of the rate and striking a reasonable balance between the capacity to pay and the fairness of the requirement.

UV - Mining

Similar objects and reasons to the GRV - Mining apply. The object of the UV mining rates is to ensure that mining contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them. While every effort is made to establish rates and minimum payments at the fairest possible levels, it is considered that the mining sector has the capacity to pay the proposed rates at the levels estimated.

GRV - Residential

The object of the GRV rates and minimum payments is to ensure a fair contribution to the revenue requirements of the Shire, while not imposing additional financial pressure on town residents.

GRV - Mining

The object of the GRV rates associated with the Talc Mine is to ensure the mine contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them.

Minimum Rates

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

Advertised Differential Rates	c/\$	Minimum
GRV - Residential	0.1161	440
GRV - Mining	0.3879	440
UV - Rural	0.0162	440
UV - Mining	0.1192	440
UV - Arrino Town	0.0162	440
Adopted Differential Rates	c/\$	Minimum
GRV - Residential	0.1161	440
GRV - Mining	0.3879	440
UV - Rural	0.0162	440
UV - Mining	0.1192	440
UV - Arrino Town	0.0162	440

The reason that the adopted differential rates are different to the advertised differential rates, is due to a funding shortfall to present a balanced budget.

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

No Specified Area Rates will be imposed for the year ended 30th June 2016

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

No service charges are to be imposed in 2015/16

	2015/16 Budget	2014/15 Actual
	\$	\$
11. FEES & CHARGES REVENUE		
General Purpose Income	5,620	5,530
General Administration	12,500	17,656
Law, Order, Public Safety	3,300	4,017
Health	20,560	23,097
Housing	100,720	98,581
Welfare Services	0	0
Community Amenities	84,200	69,470
Recreation And Culture	14,645	13,640
Transport	0	208
Economic Services	4,200	4,389
Other Property And Services	40,000	24,150
	285,745	260,739

12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2014/15 FINANCIAL YEAR

No discount will be offered to ratepayers for 2015/16 financial year

Photocopy charges are waived for certain community groups such as the local newsletter, St John Ambulance and Volunteer Bush Fire Brigade. Council considers support of these groups necessary for the overall benefit of the community.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate assessments not paid by due date (25th October 2015). It is estimated this will generate income of \$8,000.

Three separate payment options will be available to ratepayers for payment of their rates.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 25th October 2015 or 35 days after the date of service appearing on the rate notice, whichever is the later.

Option 2 (Payment by Two Instalments)

First instalment to be received on or before 25th October, 2015 or 35 days after the date of service appearing on the rate notice, whichever is the later and is to include all arrears and half of the current rates and charges. The second instalment is to be made on or before 28th December 2015 or 35 days after the date of service appearing on the instalment notice whichever is the later.

Option 3 (Payment by Four Instalments)

First instalment to be received on or before 26th October, 2015 or 35 days after the date of service appearing on the rate notice, whichever is the later and including all arrears and one quarter (1/4) of the current rates and service charges. The second, third and fourth instalments are to be made on 28th December 2015, 28th February and 29th April 2016 respectively or 35 days after the date of service appearing on the instalment notices whichever is the later.

Penalty Interest of five and a half per cent (5.5%) per annum, to be calculated on a daily basis on instalments not made on or before the instalment due dates. Income of \$2,500 has been budgeted for penalty interest on instalment assessments not paid and \$100 for ESL penalty interest.

The cost of the instalment plan will comprise an administration fee of \$10.00 for each instalment notice (ie. Extra \$30.00 total for option 3). Income of \$1,400 has been budgeted for administration fee on each instalment notice.

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2015/16 Budget	2014/15 Actual
	\$	\$
Meeting Fees	13,320	11,680
President's Allowance	7,500	7,500
Deputy President's Allowance	1,375	1,375
Travelling Expenses	500	500
Telecommunications Allowance		
	22,695	21,055

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	19,407	319,407	20,000
Cash - Restricted	536,567	518,422	388,323
Restricted Grants Unspent	853,027	1,328,398	
	1,409,001	2,166,227	408,323

The following restrictions have been imposed by regulation or other externally imposed requirements:

Long Service Leave Reserve	125,296	121,059	119,309
Plant Reserve - C.A.B.	78,625	75,966	43,283
Housing & Development Res	131,959	127,497	74,860
Joint Venture Housing Reserve C.A.B.	119,863	115,810	74,074
Swimming Pool Recreational Equip Reserve	35,247	34,055	43,235
Gravel Reserve - C.A.B.	45,577	44,036	33,562
	536,566	518,422	388,323

**(b) Reconciliation of Net Cash Provided By
Operating Activities to Net Result**

Net Result	1,693,326	2,170,700	1,938,252
Depreciation	895,500	951,853	820,100
(Profit)/Loss on Sale of Asset	59,000	24,449	47,442
(Increase)/Decrease in Receivables	(21,000)	0	(3,689)
(Increase)/Decrease in Inventories	0	0	(3,000)
Increase/(Decrease) in Payables	60,493	0	(6,258)
Increase/(Decrease) in Employee Provisions	(300)	0	0
Grants/Contributions for the Development Assets	(1,772,229)	(1,078,646)	(1,621,425)
Net Cash from Operating Activities	914,790	2,068,356	1,171,422

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft limit	300,000	300,000	300,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	11,000	11,000	11,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	311,000	311,000	311,000

Loan Facilities

Loan Facilities in use at Balance Date	418,865	560,963	560,963
Unused Loan Facilities at Balance Date	0	0	0

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

17. MAJOR LAND TRANSACTIONS

Residential Subdivision

(a) Details

	2015/16 Budget \$	2014/15 Actual \$
(b) Current year transactions		
Operating Revenue		
- Profit on sale		
Capital Revenue		
- Sale Proceeds		
Capital Expenditure		
- Purchase of Land		
- Development Costs		
	0	0

(c) Expected Future Cash Flows

	2015/16 \$	2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	Total \$
Cash Outflows						
- Development Costs						0
- Loan Repayments						0
	0	0	0	0	0	0
Cash Inflows						
- Loan Proceeds						0
- Sale Proceeds						0
	0	0	0	0	0	0
Net Cash Flows	0	0	0	0	0	0

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$	Balance 30-Jun-16
Trust - East TS Catchment	138637			138637	
Trust - East TS Catchment	-140653			-140653	-2015
East TS Catchment - GST	1			1	1
Three Springs LCDC	69			69	
Three Springs LCDC	-4347			-4347	-4278
Arrowsmith Catchment	151408			151408	
Arrowsmith Catchment	-228801			-228801	-77393
Arrowsmith Rates	-11556			-11556	-11556
Arrowsmith - GST Liability	0			0	
Arrowsmith - GST Asset A/C	0			0	
Police Department - Licensing	5836088		5652000	11488088	
Police Department - Licensing	-5841211	-5638558		-11479769	8319
Three Springs LCDC - GST	-56		56	0	0
Housing Bonds - General	30390	-500		29890	
Housing Bonds - General	-30670		250	-30420	-530
RSL - Thailand Fund	2534		50	2584	
RSL - Thailand Fund	-2534			-2534	50
	-100699	-5639058	5652356	-87401	-87402
Trust Fund Bank	608			608	608
Trust Fund Bank	50000			50000	50608
	50608			50608	51217



FOR THE YEAR ENDED 30TH JUNE 2016

BUDGET DETAIL

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 3 - General Purpose Income				
	Rate Revenue			
	<u>Operating Income</u>			
100010	Rates Arrears	0	0	0
100110	Rates Levied All Areas	(1,941,865)	(1,853,443)	(1,848,004)
100210	Back-Rates Levied	0	(681)	0
100310	Movement in Excess Rates	0	0	2,500
100510	C.B.H. Agreement Payment	(8,000)	(7,954)	(6,898)
100610	Non-Payment Penalty	(5,500)	(5,616)	(8,000)
100700	Discount Allowed	0	0	0
100800	Rates Written Off	0	(0)	0
	Operating Income Total	(1,955,365)	(1,867,694)	(1,860,402)
	Rate Revenue Total	(1,955,365)	(1,867,694)	(1,860,402)
	General Purpose Grants			
	<u>Operating Income</u>			
100410	Special Purpose Road Grants	0	0	0
100710	Formula Local Road Grant	(196,910)	(666,023)	(431,127)
100910	General Purpose Grant	(263,839)	(749,583)	(496,890)
161150	Grants Received in Advance	0	0	0
	Operating Income Total	(460,749)	(1,415,606)	(928,017)
	General Purpose Grants Total	(460,749)	(1,415,606)	(928,017)
	Other General Purpose Income			
	<u>Operating Expenditure</u>			
100600	Interest on Overdraft	0	0	150
102120	Administration Allocated	25,098	22,749	30,119
104720	Rating Valuations	5,000	4,846	5,000
104920	Title Search	50	0	50
105020	Rates recovery costs	500	1,975	500
	Operating Expenditure Total	30,648	29,570	35,819
	<u>Operating Income</u>			
100810	Interest on Investment	(23,000)	(22,302)	(20,000)
105430	Instalment Interest - Surcharge	(3,800)	(3,601)	(2,500)
105450	FESA Levy	(4,000)	(4,000)	(4,000)
105460	ESL Penalty Interest	(110)	(125)	(100)
105530	Installment Admin Fee - Surcharge	(1,620)	(1,530)	(1,400)
199990	Other Income	0	0	0
	Operating Income Total	(32,530)	(31,558)	(28,000)
	General Purpose Income Total	(2,448,644)	(3,314,858)	(2,816,419)
	General Purpose Expenditures Total	30,648	29,570	35,819

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 4 - General Administration				
	Members Of Council			
	<u>Operating Expenditure</u>			
100020	Members Travelling	0	0	500
100120	Conference Expenses	10,000	9,076	10,000
100220	Election Expenses	1,000	0	1,000
100320	Midwest Regional Council (MWRC)	0	0	0
100620	Admin - Alloc	111,147	81,246	83,663
100720	Public Relations - Other	4,100	3,512	3,522
100820	Public Relations -Yakabout	4,000	4,202	2,500
100920	EXP - Oasis Pindar Prints	0	0	0
101020	Debt recovery expenses	500	65	1,000
101120	Admin Allocation - Yakabout	3,585	0	0
101220	Refreshments & Functions	5,000	4,199	5,000
101320	LG Reform Project	0	0	0
101420	LG Reform Project Officer Expenses	0	0	0
101520	Entitlements - Councillors	21,000	20,755	20,555
101620	Allowances -Travelling	0	0	0
101720	Expenses - Other	1,050	831	500
101820	Subscriptions	21,000	21,082	17,500
101920	WCRC - Info/Tech Standardisation	0	0	0
102020	Insurance	9,000	8,642	10,275
102220	Donations and Gifts	300	245	500
102320	Expenses - Other	0	0	0
102420	Grants Commission Expense	2,200	0	2,200
102520	WCRC - Plant/Veh Maint Prog	0	0	0
169320	Public Relations (M/Mail)	0	0	0
169520	Long Term Financial Plan	0	0	0
169620	Corporate Business Plan	0	0	0
	Operating Expenditure Total	193,882	153,855	158,715
	<u>Operating Income</u>			
100150	Reimbursements	0	0	0
100230	Contributions Yakabout	(9,500)	(10,220)	(9,500)
100330	Reimbursements	(1,000)	(40,353)	(1,000)
100430	Long Term Financial Plan	0	0	0
100740	Grant CLGF R4R	0	0	0
	Operating Income Total	(10,500)	(50,572)	(10,500)

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 4 - General Administration				
	Administration General			
	<u>Operating Expenditure</u>			
100420	Rounding Adjustment Account	0	0	0
100520	Admin - LSL	0	0	0
102720	Salaries (Muni Fund)	380,320	363,198	339,813
102820	Superannuation	52,566	49,882	47,699
102920	Insurance	23,000	22,501	23,432
103020	Travelling and Accommodation	2,000	1,184	500
103120	Vehicle Running Expenses	7,770	7,718	3,915
103220	Staff Training	2,800	2,909	2,500
103320	Uniforms	1,000	384	2,000
103420	Staff Subsidies	0	0	0
103520	Write-Offs	0	0	0
103620	Regional Risk Co-Ordinator	9,500	9,790	4,000
103720	Bank Charges	10,800	2,602	3,700
103820	Printing & Stationery	9,500	9,357	12,000
103920	Telephone/Facsimile	14,000	13,730	14,500
104020	Equipment Repair & Maintenance	0	0	0
104120	Postage & Freight	1,800	1,684	2,000
104220	Advertising	8,000	8,115	8,000
104320	Office Expenses - Other	50	23	500
104420	Resource Sharing Expenditure	0	0	0
104520	Office Maintenance	21,400	20,204	26,348
104620	Audit Fees	30,000	27,305	35,000
104820	Legal Expenses - Other	0	0	0
105120	Financial Management Review (LGA)	6,000	0	0
105220	Record Keeping Review	2,000	0	0
105320	Asset Management Expenditure	5,000	0	5,000
105520	Computer Hardware Lease	0	0	0
105620	Computer S/W & H/W Enhancement	30,000	30,849	26,000
105720	Legal fees	14,000	12,751	11,500
105820	Sundry Expense - F B Tax	12,000	11,380	20,800
105920	Other Minor Expenses	0	0	0
106020	Accounting Support	5,000	12,393	10,000
106120	Staff Recruitment/Subsidies	2,000	0	2,000
106210	Allocation Of Housing EXP VIA ABC	0	0	0
106220	Conference Expenses	3,500	3,323	3,600
106620	Staff Relocation Expenses	4,000	131	4,000
106820	Less Admin Allocations	(717,076)	(649,964)	(669,307)
107320	Administration Allocated	60,951	55,247	63,584
107620	Website Maintenance	3,500	0	3,500
165300	Asset Depreciation (SCH4)	51,000	53,469	53,000
166410	Loss on Asset Disposal (S4)	7,800	2,893	9,709
	Operating Expenditure Total	64,181	73,058	69,293

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 4 - General Administration				
	<u>Operating Income</u>			
100630	Sale - Electoral Rolls	0	0	0
100730	Sundry Income - Photo/Fax	(500)	(488)	(500)
100930	Sundry Income - Directional	0	0	0
101130	Sundry Income - Other	(10,000)	(20,765)	(8,700)
101230	Resource Sharing Staff Reimbursements	0	0	0
101430	Legal Fees & Charges	(500)	(1,845)	(2,000)
101530	Cash Adv (Reimb) - Floats	0	0	0
101830	Vehicle Licence Commission	0	0	0
105230	Staff Reimbursements	(300)	0	(300)
105330	Contributions and Donations	0	0	0
105630	FBT - Contributions	0	0	0
105730	Asset Management Income	0	0	0
105850	Sale of Furniture & Equipment	0	0	0
105950	Sale of Plant & Equipment	0	21,364	43,000
106050	Profit on Asset Disposal	0	0	(1,260)
106130	Interest on Reserves	(4,000)	(4,950)	(3,200)
166450	Proceeds Sale of Assets	0	(21,364)	(43,000)
	Operating Income Total	(15,300)	(28,048)	(15,960)
	<u>Capital Expenditure</u>			
100140	Furniture & Equipment	28,245	0	0
100240	Buildings	330,000	84,601	350,000
105540	Purchase Plant & Equipment	0	0	0
105640	Land	0	0	0
105740	Reserves - Interest Transfer	3,200	4,950	3,200
105840	Furniture & Equipment	0	0	0
105940	Buildings	0	0	0
106040	M/V Purchase	33,000	35,395	88,000
106140	Transfer To Reserves	0	0	0
	Capital Expenditure Total	394,445	124,947	441,200
	<u>Capital Income</u>			
106150	Transfer From Reserve - Plant	0	0	0
106250	Transfer From Reserves	0	0	0
	Capital Income Total	0	0	0
	Administration General Income Total	(25,800)	(78,620)	(26,460)
	General Administration Expense Total	258,063	226,914	228,008

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 5 - Law, Order, Public Safety				
	Fire Prevention			
	<u>Operating Expenditure</u>			
106320	Protective Burning	0	0	0
106420	Insurance	9,500	9,385	7,680
106720	Communication Mtce & Reps	300	381	300
106920	Fire Control Other	25,492	28,195	27,400
107020	Directional Maps	0	0	0
107120	Hydrant Repairs	0	0	0
107220	Admin Allocation	21,512	19,499	23,426
165400	Asset Depreciation	70,000	69,298	27,000
166510	Loss on Asset Disposal	0	0	0
	Operating Expenditure Total	126,804	126,758	85,806
	<u>Operating Income</u>			
106950	Contributions	(3,000)	(7,417)	(2,500)
107030	Fines and Penalties	0	0	0
107130	Fees - Fire Prevention	0	0	0
107230	Grants	(31,762)	(24,004)	(27,000)
107330	Charges Directional Maps	0	0	0
107530	Profit On Asset Disposal (\$5)	0	0	0
	Operating Income Total	(34,762)	(31,420)	(29,500)
	Animal Control			
	<u>Operating Expenditure</u>			
107420	Admin Allocation	10,756	9,750	10,040
107520	Control Staff - Sal, Wages, OH	25,520	25,050	25,720
107920	Industry Guarantee Training	0	0	0
108220	Dog Pound Maintenance	1,100	1,077	100
108730	Cat Act Implementation	300	0	500
108320	Control Expenses Other	0	27	600
	Operating Expenditure Total	37,676	35,904	36,960
	<u>Operating Income</u>			
108330	Dog Registration Fees	(1,500)	(1,384)	(1,500)
108430	Fines and Penalties	(500)	(1,000)	(500)
108530	Impounding Fees	(500)	(975)	(500)
108630	Gate Fees	0	0	0
108740	Cat control income	(800)	(658)	(800)
108950	Sale of Plant & Equipment	0	0	0
	Operating Income Total	(3,300)	(4,017)	(3,300)

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 5 - Law, Order, Public Safety				
	Other Law, Order, Public Safety			
	<u>Operating Expenditure</u>			
109220	Community Safety Programme	200	138	500
109320	Emergency Officer (Morowa, Mingenew, Perenjori & FESA)	42,850	36,202	39,650
109330	Community Emergency Services - Salary	80,562	95,636	82,737
109340	Community Emergency Services - Superannuation	8,270	10,549	10,342
109350	Community Emergency Services - Admin	0	0	0
	Operating Expenditure Total	131,882	142,526	133,229
	<u>Operating Income</u>			
109630	Contributions & Donations	0	0	0
109730	Reimb, Emergency Officer (Morowa, Mingenew, Perenjori & FESA)	(120,000)	(136,095)	(120,000)
	Operating Income Total	(120,000)	(136,095)	(120,000)
	<u>Capital Income</u>			
109530	Grants	(520,800)	0	(445,000)
107230	Grants	0	(357,158)	0
	Capital Income Total	(520,800)	(357,158)	(445,000)
	<u>Capital Expenditure</u>			
108840	Purchase Plant & Equipment	0	0	0
108940	Buildings - New Pound	0	0	0
106940	Firefighting Equipment	360,000	357,158	445,000
106960	Fire Prevention Building	160,800	0	0
	Capital Expenditure Total	520,800	357,158	445,000
	Law, Order, Public Safety Total Income	(158,062)	(171,532)	(152,800)
	Law, Order, Public Safety Total Expense	296,362	305,187	255,995

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 7 - Health				
	Maternal & Infant Health			
	<u>Operating Expenditure</u>			
110020	Infant Health Clinic	0	0	0
	Operating Expenditure Total	0	0	0
	<u>Operating Income</u>			
113230	Rental Charge	0	0	0
113330	Reimbursement	0	0	0
	Operating Income Total	0	0	0
	Health Insp & Administration			
	<u>Operating Expenditure</u>			
112620	Salaries - Health	0	0	0
112720	Superannuation	0	0	0
112820	North Midlands Health Scheme	0	0	0
112920	Contract - EHO	250	0	11,210
113020	Control Expenses Other	0	0	865
113120	Admin Allocation	35,854	32,498	6,693
113220	Less TS Reallocation	0	0	0
165600	Asset Depreciation	26,000	26,494	32,000
166710	Loss on Asset Disposal	7,500	0	7,083
	Operating Expenditure Total	69,604	58,993	57,851
	<u>Operating Income</u>			
113530	Government Grants	0	0	0
113730	CHGS - NM Health Scheme	0	0	0
113830	CHGS - Hawkers Licence	(60)	(60)	(50)
113930	CHGS - Food Vendors Licence	0	0	(200)
114130	CHGS - Fines & Penalties	0	0	0
114230	CHGS - Other	(500)	(511)	(1,500)
114450	Reimbursements	0	0	0
114550	Proceeds Sale of Assets (S7)	0	0	15,000
114630	Profit On Asset Disposal (S7)	0	0	0
114750	Profit On Asset Disposal (S7)	0	0	(15,000)
	Operating Income Total	(560)	(571)	(1,750)

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 7 - Health				
	Preventive Services - Meat Inspect			
	<u>Operating Expenditure</u>			
114920	Salaries (Meat Inspection)	0	0	0
115120	Expenses Other (Meat Inspections)	0	0	0
115220	Control Expenses - Other	0	0	0
	Operating Expenditure Total	0	0	0
	Preventive Services - Other			
	<u>Operating Expenditure</u>			
115520	Analytical Expenses	500	451	450
115620	Sundry Expenses	0	0	0
	Operating Expenditure Total	500	451	450
	<u>Operating Income</u>			
115730	Fines and Penalties	0	0	0
	Operating Income Total	0	0	0
	Other Health			
	<u>Operating Expenditure</u>			
115320	Vehicle Lease - GP	0	0	0
115420	Admin Allocation	7,171	6,500	6,693
115720	Contribution - Medical Centre	0	0	0
115820	Medical Surgery	0	0	0
115920	Dental Surgery	7,150	7,156	1,832
116720	Doctors Utilities	0	0	0
116820	Interest on Council Loans	0	0	0
116920	Loan Interest	0	0	0
	Operating Expenditure Total	14,321	13,656	8,525
	<u>Operating Income</u>			
115250	Proceeds Sale of Assets (\$7)	0	0	0
114460	Grant - R4R CLGF Dental Surgery	0	0	0
114470	Grant - NRRHIP Dental Surgery	0	0	0
114480	Private Funding Dental Surgery	0	0	0
115830	CHGS - Doctors Surgery	0	0	0
115930	CHGS - Dental Surgery	(20,000)	(22,526)	(15,600)
116030	Grants - Other	0	0	0
116330	Reserve Interest	0	0	0
	Operating Income Total	(20,000)	(22,526)	(15,600)

Account No.	Shire of Three Springs Description	2015/16	2014/15	2014/15
		BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 7 - Health				
	Medical Centre			
	<u>Operating Expenditure</u>			
111020	MC - Doctors Wages	0	0	0
111120	MC - Practice Manager Wages	0	0	0
111220	MC - Medical Receptionist Wages	0	0	0
111320	MC - Cleaners Wages	0	0	0
111420	MC - Superannuation	0	0	0
111520	MC - Staff - Part Time Admin (Casual)	0	0	0
111620	MC - Workers Compensation Insurance	0	0	0
111720	MC - Professional Indemnity Insurance	0	0	0
111740	MC - Management Contract	72,000	50,286	72,000
111820	MC - Staff Training	0	0	0
111920	MC - Telephone, Facsimile & Internet	100	710	0
112120	MC - Consumables	0	0	0
112220	MC - Printing & Stationery	0	0	0
112320	MC - Medical Centre Maintenance	5,400	4,784	7,310
112420	MC - Vehicle Running Costs (TS 125)	6,325	5,593	8,445
112520	MC - Pharmacy	0	0	0
113320	MC - Computer Systems	3,000	1,987	3,000
113420	MC - Postage & Freight	0	0	0
113520	MC - Subscriptions	200	182	0
113620	MC - Advertising	0	0	0
113720	MC - Bank Fees & Charges	0	0	0
113820	MC - Refund Consultation Fees	0	0	0
113920	MC - Travelling	0	0	0
114020	MC - Other Expenses	1,000	0	1,500
114050	MC - Midwest Primary Care Project Business Plan	0	0	0
114120	MC - Doctors House Maintenance	7,620	7,252	4,462
114220	MC - Medical Equipment	500	6	1,000
114320	North Midlands Medical Practice	0	0	0
114420	Three Springs Contribution - Medical Centre	0	0	0
114520	Administrated Allocated	14,342	32,498	6,693
114620	MC - Practice Nurse Wages	0	0	0
119520	Shared Medical Providers Strategy	0	0	0
165500	Depreciation on Assets - MC & DS	34,000	37,045	35,000
166610	Loss on Sale of Assets - MC & DS	0	0	0
	Operating Expenditure Total	144,487	140,344	139,410

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 7 - Health				
	<u>Operating Income</u>			
111030	MC - Surgery Visits (gst included)	0	0	0
111070	MC - Grants Strategic Planning	0	0	0
111130	MC - Surgery Visits (gst free)	0	0	0
111330	MC - WACRRM Practice Support	0	0	0
111230	MC - Hospital Visits	0	0	0
111430	MC - Practice Incentive Payments	0	0	0
111530	MC - Interest Earned	0	0	0
111630	MC - Medical Centre Reimbursements	(1,000)	(1,791)	0
111730	MC - Contribution from Carnamah	0	0	0
111830	MC - Contribution from Coorow	0	0	0
111930	MC - Pharmacy (gst included)	0	0	0
112030	MC - Pharmacy (gst free)	0	0	0
112130	MC - Contribution from Three Springs	0	0	0
112230	MC - Paid Parental Leave Reimbursement	0	0	0
114730	Profit on Sale of Assets - MC & DS	0	0	0
115350	Proceeds of Sale of Assets - MC & DS	0	0	0
	Operating Income Total	(1,000)	(1,791)	0
	<u>Capital Income</u>			
115150	Transfer from Reserves	0	0	0
115160	Loan Income	0	0	0
114650	TFR Res - LSL	0	0	0
	Capital Income Total	0	0	0
	<u>Capital Expenditure</u>			
111040	Furniture & Equipment (Medical Centre)	0	0	0
111240	Furniture & Equipment (Doctors House)	0	0	0
115640	Reserve Interest	0	0	0
115740	Transfer to Reserves	0	0	0
115840	Buildings Dental Surgery - Carport (Medical Centre)	0	0	0
111340	Buildings - Carport (Medical Centre)	0	0	0
115940	Furniture & Equipment	0	0	0
116340	Loan Principal	0	0	0
114440	Plant & Equipment	0	0	0
114540	Furniture & Equipment	0	0	0
114640	Motor Vehicles	27,500	0	29,000
	Capital Expenditure Total	27,500	0	29,000
	Health Total Operating Income	(21,560)	(24,889)	(17,350)
	Health Total Operating Expense	228,911	213,443	206,236

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 8 - Welfare Services				
	Other Welfare			
	<u>Operating Expenditure</u>			
116020	Youth Investment - Trainee Expenses	7,500	0	14,391
116120	Youth Advisory Council	0	0	0
116220	Dry Season Grant Expenditure	0	0	0
116310	Three Springs Child Care Centre Wages	0	69,771	130,000
116320	Carnamah Child Care Centre Wages	0	0	0
116410	Three Springs Child Care Centre Superannuation	0	6,496	12,350
116420	Carnamah Child Care Centre Superannuation	0	0	0
116520	Transfer to Trust	0	0	0
119220	Community Events Expenditure	1,500	1,201	0
119320	Aged Care Regional Strategy	0	0	0
119420	Early Childhood Centre	15,000	0	0
116620	Day Care Centre	5,000	12,193	5,607
165700	Asset Depreciation (SCH8)	1,000	950	1,000
166810	Loss on Asset Disposal (S8)	0	0	0
	Operating Expenditure Total	30,000	90,611	163,348
	<u>Operating Income</u>			
116130	Youth/Trainee Contributions	0	(2,000)	0
116230	Grants	0	(7,000)	0
116430	Grants - DayCare Centre	0	(4,000)	(5,000)
116440	Reimbursement Child Care Wages and Superannuation	0	(81,539)	(140,000)
116530	Profit On Asset Disposal (S8)	0	0	0
116630	Community Events Income	(1,500)	(1,750)	(1,500)
	Operating Income Total	(1,500)	(96,289)	(146,500)
	<u>Capital Income</u>			
116950	Proceeds Loan Funding	0	0	0
	Capital Income Total	0	0	0
	<u>Capital Expenditure</u>			
116140	Aged Units Construction	0	0	0
	Capital Expenditure Total	0	0	0
	Welfare Services Operating Income	(1,500)	(96,289)	(146,500)
	Welfare Services Operating Expense	30,000	90,611	163,348

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 9 - Housing				
	Council Staff			
	<u>Operating Expenditure</u>			
117120	Building Maintenance (Including Insurance)	66,022	55,038	58,459
117420	Other Expenditure	3,000	0	5,000
117520	Staff Housing Subsidies	0	0	0
118020	Admin Allocation	28,683	25,999	26,772
118920	Less Allocation Housing Exp	0	0	0
	Operating Expenditure Total	97,705	81,036	90,231
	<u>Operating Income</u>			
117230	Charges Rent / Leases	(24,000)	(17,459)	(22,000)
117330	Other Minor Charges	(500)	(2,485)	(500)
117360	Grant - R4R RCLGF House	0	0	(2,706)
117450	Realisation of sale of asset	0	0	0
117650	Proceeds from Sales of Buildings	0	0	0
120030	Profit/Loss on asset disposal	0	0	0
	Operating Income Total	(24,500)	(19,944)	(25,206)
	Housing Other			
	<u>Operating Expenditure</u>			
117020	Admin Allocation	35,854	32,498	33,466
117220	Housing Other Maintenance	53,681	43,585	59,061
118220	Interest on SS Loans	0	0	0
118320	Interest on Council Loans	0	0	0
118420	Write-Off Housing Other	0	0	0
118520	Housing - Aged Units	0	0	0
165800	Asset Depreciation (SCH9)	155,000	168,778	174,500
166910	Loss on Asset Disposal (S9)	0	0	0
	Operating Expenditure Total	244,535	244,861	267,027

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 9 - Housing				
	<u>Operating Income</u>			
117430	Contributions - Other	0	(715)	0
117530	Charges - LGHCP Housing	(16,640)	(17,936)	(16,640)
117630	Charges - Rental Units	0	0	0
117730	Charges - Housing Other	(8,320)	(10,415)	(8,320)
117830	Charges - Rental Dental House	(10,400)	(10,444)	(10,400)
117930	Charges -North Midland Health Service House	(9,360)	(8,244)	(8,320)
118050	Grants - Commission Housing	0	0	0
118130	Realisation On Asset Disposal	0	0	0
118230	Charges - Rental 89 Williamson St	0	0	0
118330	LGCHP Reserve Interest	(3,200)	(4,736)	(3,000)
118430	Charges - Rental Bank House	0	0	0
118530	Housing Reserve Interest	(2,500)	(3,106)	(2,000)
118630	Bad Debts Recovered	0	0	0
118730	Grants - HDIP	0	0	0
118830	Charges - Kadathinni Units	(32,000)	(34,083)	(31,200)
119130	Profit On Asset Disposal (S9)	0	0	0
	Operating Income Total	(82,420)	(89,680)	(79,880)
	<u>Capital Income</u>			
117550	Transfers Ex Building Reserve	0	0	0
117350	Capital - SS Loan Proceeds	0	0	0
117850	Reserve Transfer	0	0	0
117950	Loan Proceeds	0	0	0
118150	LCHP Reserve Transfer	0	0	(40,000)
	Capital Income Total	0	0	(40,000)
	<u>Capital Expenditure</u>			
116240	Plant & Equipment	0	0	0
117240	Furniture & Equipment	0	0	0
117320	Buildings	0	0	21,800
117340	Land	0	0	0
117440	Buildings	35,000	327,287	312,000
117640	Purchase Maintenance M/V	0	0	0
117740	Furniture & Equipment	0	0	0
117840	Reserve - Interest Transfer	3,000	4,736	3,000
117940	Transfer to Reserves	2,000	3,106	2,000
118040	Principal - Council Loans	0	0	0
	Capital Expenditure Total	40,000	335,129	338,800
	Housing Operating Income Total	(106,920)	(109,624)	(105,086)
	Housing Operating Expense Total	342,240	325,898	357,258

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 10 - Community Amenities				
	Sanitation - Household Refuse			
	<u>Operating Expenditure</u>			
117620	Domestic Refuse Collection	29,370	28,445	26,000
117720	Rubbish Site Maintenance	20,198	14,102	28,446
117920	Recycling Depot	300	134	500
118120	Admin Allocation	7,171	6,500	10,040
118820	Rural Recycling Offset Scheme	0	0	0
165900	Asset Depreciation (SCH10)	17,000	16,190	17,900
167010	Loss on Asset Disposal (\$10)	0	0	0
	Operating Expenditure Total	74,039	65,371	82,886
	<u>Operating Income</u>			
118030	Domestic Refuse Removal	(46,640)	(42,200)	(42,370)
118550	Proceeds Sale of Assets (\$10)	0	0	0
118930	Rural Recycling Offset Scheme	0	(4,755)	0
119030	Profit On Asset Disposal (\$10)	0	0	0
	Operating Income Total	(46,640)	(46,955)	(42,370)
	Other Sanitation			
	<u>Operating Expenditure</u>			
118620	Commercial, Industrial Refuse Collection	17,700	17,290	13,000
118720	Collection - Streets & Parks	1,850	1,811	0
119020	Litter Control	2,100	2,056	0
119120	Zero Waste Management (MWRC)	0	0	1,100
176620	Parks, Gardens, Reserves	0	0	0
	Operating Expenditure Total	21,650	21,157	14,100
	<u>Operating Income</u>			
119230	Commercial Refuse Removal	(18,110)	(14,440)	(18,110)
119330	Fines & Penalties	0	0	0
119430	Sundry Income	(1,000)	(58,712)	(300)
119530	Additional Refuse Removal Charges	(4,000)	(5,239)	(250)
119650	Proceeds Sale of Assets (\$10)	0	0	0
	Operating Income Total	(23,110)	(78,391)	(18,660)
	Sewerage			
	<u>Operating Expenditure</u>			
117820	Effluent Drainage Scheme	730	718	840
	Operating Expenditure Total	730	718	840
	<u>Operating Income</u>			
119730	Reimbursement	0	0	0
119830	Septic Tank Fees	(200)	(118)	(200)
119840	Septic Tank Fees	0	0	0
119930	Contributions & Donations	0	0	0
	Operating Income Total	(200)	(118)	(200)
	Urban Stormwater Drainage			
	<u>Operating Expenditure</u>			
120020	Stormwater Drain Maintenance	4,675	3,750	5,700
	Operating Expenditure Total	4,675	3,750	5,700

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 10 - Community Amenities				
	<u>Operating Income</u>			
120130	Contributions	0	0	0
120330	Interest on Reserves	0	0	0
120340	Interest on Reserves	0	0	0
120350	Contributions	0	0	0
	Operating Income Total	0	0	0
	<u>Protection Of Environment</u>			
	<u>Operating Expenditure</u>			
120620	Rural Towns Program	0	0	0
120720	Removal Abandoned Vehicle	0	0	0
120820	Soil Erosion	0	0	0
120920	Climate Change Adaptation Plan	0	0	0
121440	Yarra Yarra Catchment Group	0	0	0
	Operating Expenditure Total	0	0	0
	<u>Operating Income</u>			
120830	Government Grants	0	0	0
120930	Contributions & Fees	0	0	0
	Operating Income Total	0	0	0

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 10 - Community Amenities				
	Town Planning & Reg Development			
	<u>Operating Expenditure</u>			
121020	Townscape Project	0	0	3,800
121120	Town Planning	1,500	0	5,000
121220	Admin Allocation	7,171	6,500	16,733
121520	Town Planning Scheme	7,000	7,244	10,000
121620	Town Planning Control - Salaries	0	0	0
121720	Townsite Expansion Strategy	1,000	0	5,000
121820	Glyde Street Feasability Study	0	0	0
	Operating Expenditure Total	16,671	13,743	40,533
	<u>Operating Income</u>			
122030	House / Dev Reserve Interest	0	0	0
122130	Charges - Rezonings	0	0	0
122230	Charges - Subdivisions	0	0	0
122330	Charges - Other	(12,000)	(255)	0
122630	Sundry Income	(250)	0	(150)
122830	Grant Income - Three Springs Townsite Expansion Strategy	0	0	0
122950	Proceeds Sale of Assets	0	0	0
123150	Reimbursements	0	0	0
	Operating Income Total	(12,250)	(255)	(150)

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 10 - Community Amenities				
	Other Community Amenties			
	<u>Operating Expenditure</u>			
121320	Main Street Re-vitalisation Project	6,000	6,234	40,000
121330	Railway Station Maintenance	400	0	400
121420	FM Transmitter Maintenance	2,298	2,288	2,848
123020	Cemetery Operation / Maintenance	5,330	4,544	2,880
123120	Thrift Shop	2,723	2,668	2,023
123220	Public Conveniences	7,500	7,058	10,298
123320	Duffy's Store Maintenance	7,100	8,513	12,120
123520	ADSL 2 + Upgrade	0	0	0
123620	Admin Allocation	14,342	12,999	16,732
123720	Youth Drop In Centre	0	0	0
123820	Loan Interest	0	0	0
123920	St John Ambulance	0	0	0
124020	Day Care Centre Maintenance	0	0	0
124120	Geraldton Crematorium	0	0	0
124310	Community Resource Centre	2,500	0	2,500
124320	Community Development Officer Wages	37,400	14,001	26,991
	Operating Expenditure Total	85,593	58,305	116,792
	<u>Operating Income</u>			
123630	Cemetery Fees	(2,000)	(1,905)	(2,000)
123640	Community Bus Charges	(1,000)	(559)	(1,000)
123830	Mobile Phone - Contribution	0	0	0
123930	Interest - Mobile Phones Res	0	0	0
124030	Interest - FM Trans Reserve	0	0	0
124050	Contributions and donations	0	0	(300)
	Operating Income Total	(3,000)	(2,464)	(3,300)

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 10 - Community Amenities				
	<u>Capital Income</u>			
124350	Grants - Lotteries	0	(62,721)	(75,500)
122730	Grant Income	0	(750)	0
123730	Main Street Revitalisation Grant Funding	(40,325)	0	0
124150	Transfers in Reserves	0	0	0
124250	Grants - R4R CLGF	0	0	0
124950	Loan Funding	0	0	0
	Capital Income Total	(40,325)	(63,471)	(75,500)
	<u>Capital Expenditure</u>			
118340	Purchase Plant & Equipment	0	4,989	0
118440	Furniture & Equipment	0	0	0
118540	Land	0	2,792	0
119540	Buildings	0	0	0
120240	Stormwater Drain Upgrade	0	0	0
120440	Transfer to Reserves	0	0	0
122440	Transfer to Reserve	0	0	0
122540	Housing Develop Reserve Interest	0	0	0
122640	Land	0	0	0
122740	Infrastructure Assets Parks & Gardens	113,591	0	40,000
122840	Furniture & Equipment	0	0	0
124040	Buildings	0	2,253	0
124060	Purchase Community Bus	0	0	0
124440	Furniture & Equipment	0	0	0
124640	Loan Principal	0	0	0
127040	Int. FM Trans Reserve	0	0	0
162930	Infrastructure - Airfield	2,500	0	0
127240	Reserve Transfers	0	0	0
	Capital Expenditure Total	116,091	10,033	40,000
	Community Amenities Total Income	(85,200)	(128,182)	(64,680)
	Community Amenities Total Expense	203,357	163,043	260,851

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 11 - Recreation And Culture				
	Public Halls Civic Centres			
	<u>Operating Expenditure</u>			
124220	Public Halls	22,563	19,938	30,378
124520	Hall Hire Refunds	0	0	0
124620	Admin Allocation	21,512	19,499	20,079
124720	Int on Council Loans	0	0	0
124820	Write Offs	0	0	0
	Operating Expenditure Total	44,075	39,437	50,457
	<u>Operating Income</u>			
124330	Charges - Equipment Hire	0	0	0
124450	Proceeds - Sale of Assets	0	0	0
124530	Charges - Hall Hire	(3,500)	(4,145)	(3,000)
124630	RLCLIP Grant - Community Hall Floor	0	0	0
	Operating Income Total	(3,500)	(4,145)	(3,000)
	<u>Operating Expenditure</u>			
126020	Swimming Pool Operating expenses	139,112	120,572	127,590
126120	Recreation Salaries (Pool)	0	0	0
126220	Sporting Club - Write off	0	0	0
126320	Contributions	0	0	0
126420	Public Parks, Gardens & Reserves	101,600	100,216	89,558
126520	Other Sporting Amenities	109,171	84,608	77,219
126620	Swimming Pool Repaint	0	0	0
126820	Exp - Bowling Club	0	0	0
126920	Sporting Body Grants	0	0	0
127020	Admin Allocation	53,781	48,747	50,198
127120	Admin Allocation - Pool	25,098	22,749	23,426
127320	Interest on Council Loan - Swimming Pool	10,257	11,833	11,873
166000	Asset Depreciation (Sch 11)	355,000	388,828	275,000
167110	Loss on Asset Disposal (S11)	0	0	0
	Operating Expenditure Total	794,018	777,553	654,864
	<u>Operating Income</u>			
127130	Profit On Asset Disposal (S11)	0	0	0
127230	Interest on Reserves	(1,000)	(1,393)	(900)
127330	Contributions & Donations	(1,000)	(1,645)	0
127530	Charges - Rec Leases/Rentals	(3,095)	(3,064)	(2,500)
127630	Tennis Court Contribution	0	(10)	0
127730	R4R CLGF Grant - Pavilion	0	0	0
127830	Charges - Pool Admissions	(8,000)	(6,431)	(8,000)
127930	Contribution - Other (No gst)	0	0	0
128030	RLCLIP Grant	(30,000)	(30,000)	(30,000)
128130	Royalties For Regions Grant - Pool	0	0	0
128230	Grant - Tanks	0	0	0
128330	Grant - Crime Prevention	0	0	0
128850	Proceeds Sale of Assets (S11)	0	0	0
128950	Reimbursements	0	0	0
129150	Contributions	0	(522)	0
	Operating Income Total	(43,095)	(43,064)	(41,400)

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 11 - Recreation And Culture				
	Libraries			
	<u>Operating Expenditure</u>			
129020	Salaries (Library)	19,200	14,786	16,455
129120	Superannuation	0	0	0
129220	Lost/Damaged Books	100	0	100
129320	Library Operations	1,244	1,233	1,044
129420	Industry Guarantee Training	0	0	0
129520	Admin Allocation	28,683	25,999	26,772
	Operating Expenditure Total	49,227	42,017	44,371
	<u>Operating Income</u>			
129530	Government Grants	0	0	0
129630	Contributions & Donations	(350)	(497)	(350)
129730	Reimbursements	0	0	0
129830	Charges - Lost Books	(50)	0	(50)
	Operating Income Total	(400)	(497)	(400)
	Other Culture			
	<u>Operating Expenditure</u>			
130320	Arts Prizes	500	0	500
130820	Arts & Crafts Centre	0	0	0
130920	Museums	0	0	0
131020	Donations	0	0	0
131220	Heritage plan	500	50,532	55,280
131320	Centenary Park	5,200	4,702	4,233
131350	Youth Week Celebrations	0	0	0
131420	Anzac Day Small Grant	0	0	0
	Operating Expenditure Total	6,200	55,234	60,013
	<u>Operating Income</u>			
120950	Playground Grant	0	0	0
130330	Interest on Reserves	0	0	0
131230	Grant - Midwest Development Commission	0	0	0
131330	Contributions & Donations	0	0	0
131360	Youth Week Grant	0	0	0
131430	Reimbursements	(100)	(55)	(100)
131530	Charges - Rents/Leases	0	0	0
131730	Memory Lane Pavers	0	0	0
131830	Centenary Celebrations Grant	0	0	0
131930	Anzac Day Small Grant	0	0	0
	Operating Income Total	(100)	(55)	(100)

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 11 - Recreation And Culture				
	Capital Income			
131630	Heritage - Muni Inventory (Grant)	(21,450)	(38,980)	(53,682)
127430	Pool - Government Grants CSRFF - Pool	0	(250,000)	(250,000)
120750	Drainage Fund Reserve Transfer	0	0	0
120850	Transfer From Reserves	0	0	0
128350	Loan - Community Centre Floor	0	0	0
128250	Loan - Swimming Pool	0	0	0
128750	Loan Arrears - Sporting Club	0	0	0
129050	Transfer from Reserves - Swimming Pool Equipment	0	0	0
129250	Transfer from Reserves - Plant	0	0	0
	Capital Income Total	(21,450)	(288,980)	(303,682)
	Capital Expenditure			
128140	Pavilion Upgrade	0	0	0
124140	Plant & Equipment	0	0	0
124240	Furniture & Equipment	0	0	0
124340	Buildings	35,000	0	27,000
124540	Principal on Loans	0	0	0
128240	Land	0	0	0
128340	Buildings Pool Upgrade	0	530,310	528,907
128440	Purchases M/V	0	0	0
128540	Furniture & Equipment	10,000	11,371	0
128640	Plant & Equipment	0	0	0
128650	Infrastructure - Parks & Ovals - Water Tanks	0	0	0
128740	Reserve Transfer	0	0	0
128840	Reserve - Interest Transfer	900	1,393	900
128940	Principal on Loan - Swimming Pool	32,334	30,909	30,908
129040	Inf - Parks & Gardens (Crime Prevention)	0	0	0
129140	Furniture & Equipment	0	0	0
130340	Reserve Interest Transfer	0	0	0
130440	Furniture & Equipment	0	0	0
130540	Cetennial Water Feature	0	0	0
131440	Centenary Park	0	0	0
131520	Townscape	76,150	0	30,000
	Capital Expenditure Total	154,384	573,982	617,715
	Recreation And Culture Total Income	(47,095)	(47,761)	(44,900)
	Recreation And Culture Total	893,520	914,241	809,705

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 12 - Transport				
	<u>Operating Income</u>			
132730	Direct Grants	0	0	0
132830	Project Grants	0	0	0
	Operating Income Total	0	0	0
	<u>Operating Expenditure</u>			
133120	Roadworks (Maintenance)	0	0	0
133220	Road Project WANDRRA	454,974	2,843	0
133320	Rural Road Numbering	0	0	0
133520	Maintenance General	268,778	353,485	305,412
133620	Street Trees & Watering	6,300	2,836	5,800
133720	Tree Pruning	7,900	5,359	13,750
133820	Bridges Culverts Pipes	0	0	56,346
133920	Contract Dozing	0	0	0
134020	Depot Maintenance	40,450	36,901	57,236
134120	Footpaths	0	0	0
134220	Lighting of Streets	20,000	20,535	30,000
134320	Street Cleaning	20,980	20,750	17,200
134420	Traffic Signs & Control Equipment	7,100	11,174	5,824
134520	Contract Cartage	0	0	0
134620	Roman - Annual Maintenance	6,100	7,255	8,500
134720	Admin Allocations - Maintenance	57,366	51,997	56,891
134820	Traffic Counts	0	0	0
134920	Drainage	0	0	0
	Operating Expenditure Total	889,948	513,135	556,959
	<u>Operating Income</u>			
135330	Grants - Street Lighting	(2,200)	(2,705)	(2,200)
135430	Grants - Blackspot Funding	0	0	0
135530	Grants - Direct - MRWA	(83,500)	(83,500)	(83,500)
135630	WANDRA - Natural Disaster	0	0	0
135830	CHGS - Sale of S/hand Materials	0	0	0
136230	Grants - R2R - Supplementary	0	0	0
136330	Grants - R2R - Prepayment	0	0	0
136430	Interest on Grant Funds	0	0	0
136530	Contribution - Rural Road Maintenance	(341,230)	(3,048)	0
136630	Grants - Perenjori Road Bridge	0	0	0
	Operating Income Total	(426,930)	(89,253)	(85,700)

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 12 - Transport				
	<u>Operating Expenditure</u>			
135020	Interest on Loans	8,090	9,647	11,074
135120	Loan repayment - Interest	7,053	10,258	10,298
135220	Lease Payments - Case Loader	0	0	0
166200	Asset Depreciation (SCH12)	45,000	42,861	33,500
167210	Loss on Asset Disposal (S12)	60,500	21,556	31,910
	Operating Expenditure Total	120,643	84,322	86,782
	<u>Operating Income</u>			
135550	Realisation sale of Asset	0	104,600	105,000
135610	Plant Reserve - Interest	(4,500)	(5,213)	(3,000)
135850	Proceeds Sale of Assets	0	(104,600)	(105,000)
167230	Profit On Asset Disposal	(16,800)	0	0
	Operating Income Total	(21,300)	(5,213)	(3,000)
	<u>Traffic Control</u>			
	<u>Operating Expenditure</u>			
137020	Vehicle Inspections	0	0	0
137120	Salaries - Online Licensing	27,414	18,442	15,785
137220	Superannuation - Online Licensing	0	0	0
137320	Other - Online Licensing	1,550	1,473	1,000
137420	Admin Allocations	14,342	12,999	16,732
	Operating Expenditure Total	43,306	32,914	33,517
	<u>Operating Income</u>			
137430	Vehicle Inspection Inc.	0	0	0
143230	Commission - Online Licensing	(13,500)	(13,761)	(13,000)
	Operating Income Total	(13,500)	(13,761)	(13,000)
	<u>MWLGS (Main Roads)</u>			
	<u>Operating Expenditure</u>			
136720	Main Roads ISA State Routine Mtce	2,070	1,708	68,598
136820	Main Roads Minor Improvements	0	0	0
136920	Administration Costs Allocated	0	0	1,000
	Operating Expenditure Total	2,070	1,708	69,598
	<u>Operating Income</u>			
136730	MRWA Service Agreement Income - General	0	0	0
136830	MRWA Service Agreement Income - Minor Improvements	0	(208)	(69,598)
136930	MRWA Service Agreement Income - ABC	0	0	0
	Operating Income Total	0	(208)	(69,598)
	<u>Operating Expenditure</u>			
137720	Airstrip Maintenance Expenses	1,000	839	2,850
137820	Industry Guarantee Training	0	0	0
137920	Control Expenses Other	0	0	0
	Operating Expenditure Total	1,000	839	2,850

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 12 - Transport				
	Operating Income			
137730	RADS Grant	0	0	0
137830	Contributions - Airport	0	0	0
	Operating Income Total	0	0	0
	Capital Income			
133050	Reserve Fund Transfer	0	0	0
135230	Grants - RRG Projects - MRWA	(369,256)	(310,466)	(339,667)
135450	Loan - Bobcat	0	0	0
135650	Transfer From Reserve	0	0	(82,000)
135750	Loans Income	0	0	0
135950	Loan - Cat Grader	0	0	0
136030	Grants - Roads To Recovery - DOTARS	(792,398)	0	(395,701)
136130	Grants - Country Pathways	(28,000)	(38,837)	(61,875)
	Capital Income Total	(1,189,654)	(349,303)	(879,243)
	Capital Expenditure			
131040	Blackspot Grant - Projects	0	0	0
131240	RRG Projects	556,201	494,675	509,500
131340	Roads to Recovery Projects	617,824	0	395,701
131640	Municipal Fund Projects	373,263	223,223	410,806
132140	Carey Road	0	0	0
132240	Footpaths	57,174	78,324	61,825
133140	Reserve Transfer	0	0	0
133260	Beekeeper Road	0	0	0
134840	Furniture & Equipment	0	0	0
134940	Buildings	0	0	0
135340	Loan Principal - 159	85,397	81,608	81,608
135440	Purchase of Motor Vehicles	79,600	0	0
135540	Purchase Plant & Equipment	476,500	310,276	307,000
135640	Tools & Equipment	0	0	0
135740	Transfer To Reserves	0	0	0
135840	Loan Principal	24,368	37,401	37,401
135940	Reserve - Interest Transfer	3,000	5,213	3,000
137740	Airstrip Upgrade	0	0	0
155140	Perenjori Road Bridge -R2R	0	0	0
155240	Perenjori Road Detour	0	300	0
155740	Nebru Road - Seal R2R	0	0	0
155840	Nebru Road - Second coat Seal 8.1.75 10.3 -RRG	0	0	0
155940	Town Streets - Kerbing & Drainage	80,000	29,112	0
156040	Wilton Well Road Resheet	0	0	0
156140	Dookanooka Road Resheet	0	0	0
156240	Blue Water Road	0	0	0
156340	Weir Road	0	0	0
156440	Passinto Rd	0	0	0
156540	Strutton Road	0	0	0
	Capital Expenditure Total	2,353,327	1,260,131	1,806,841
	Transport Total Income	(461,730)	(108,436)	(171,298)
	Transport Total Expense	1,056,966	632,919	749,706

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 13 - Economic Services				
	Rural Services			
	<u>Operating Expenditure</u>			
138220	Agricultural Protection Board	0	0	0
138340	Purchase of Poisons	0	0	0
138420	Noxious Weeds/Pest Plants	10,075	3,042	10,560
138520	Vermin Control	10,640	5	1,000
138620	L/G Landcare Co-ordinator	0	0	0
138720	Economic/Rural Facilitator	7,000	0	7,000
138820	Emu Barrier Fenc Contribution	0	0	0
138920	Land Conservation District Committee	0	0	0
	Operating Expenditure Total	27,715	3,047	18,560
	<u>Operating Income</u>			
138350	Sale of Poisons	0	0	0
138630	Grant - L/G Landcare Co-ordinator	0	0	0
138830	Reimbursements	0	0	0
138930	Contributions & Donations	0	0	0
139330	CHGS - Other	0	0	0
	Operating Income Total	0	0	0
	Tourism And Area Promotion			
	<u>Operating Expenditure</u>			
138020	Superannuation	0	0	0
139020	Industry Guarantee Training	0	0	0
139120	Area Promotion	20,400	18,296	10,200
139220	Visitors Centre	3,808	1,965	4,083
139320	Information Bay / Entrances	5,615	6,069	6,250
139420	Eco Caravan Park Maintenance	1,200	220	1,260
139520	Admin Allocations	17,927	16,249	23,426
139620	Historical Building (Old Nurses Quarters)	2,496	2,683	3,071
139720	TAP Phone & Internet	600	575	600
166300	Asset Depreciation (SCH13)	6,500	5,617	6,200
167310	Loss on Asset Disposal (S13)	0	0	0
	Operating Expenditure Total	58,546	51,674	55,090
	<u>Operating Income</u>			
139530	Profit on Asset Disposal	0	0	0
139630	Interest on Reserves	0	0	0
139730	TAP Charges	0	0	0
139830	Reimbursements	(1,000)	(708)	0
139930	CHGS - Caravan & Camping	0	0	0
	Operating Income Total	(1,000)	(708)	0

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 13 - Economic Services				
	Building Control			
	<u>Operating Expenditure</u>			
140620	Building Control expenses	3,000	3,553	5,000
140720	Superannuation - EHO	0	0	0
140820	Salaries - EHO	0	99	0
	Operating Expenditure Total	3,000	3,652	5,000
	<u>Operating Income</u>			
114250	Reimbursements	0	0	(50)
141330	BRB Commission	(50)	(27)	(50)
141430	CHGS - Building Permits	(1,000)	(1,354)	(1,500)
141530	CHGS - Demolition Fees	(650)	(696)	(150)
141630	Reimbursement EHO Costs	0	0	0
141730	Charges - Signs/Hoardings	0	0	0
141830	BCITF Commission	0	(8)	(50)
141930	Petrol Pumps	0	0	0
	Operating Income Total	(1,700)	(2,085)	(1,800)
	Economic Development			
	<u>Operating Expenditure</u>			
140920	Economic Development - Employment Expenses	27,400	14,001	26,991
	Operating Expenditure Total	27,400	14,001	26,991
	Other Economic Services			
	<u>Operating Expenditure</u>			
142320	Water Supply Standpipes	2,800	2,279	7,100
142420	Gravel Pits	0	0	0
	Operating Expenditure Total	2,800	2,279	7,100

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 13 - Economic Services				
	<u>Operating Income</u>			
139450	Reimbursements	0	0	0
142530	Extractive Industry Licence	(500)	(578)	(1,000)
142630	Sale of Material	0	0	0
142730	Water Sales	(2,000)	(1,726)	(5,000)
142830	Interest on Gravel Reserve	(1,500)	(1,801)	(1,000)
	Operating Income Total	(4,000)	(4,105)	(7,000)
	<u>Capital Income</u>			
140030	Grants	0	(19,734)	0
138950	Reserve Fund Transfer	0	0	0
	Capital Income Total	0	(19,734)	0
	<u>Capital Expenditure</u>			
114240	Plant & Equipment	0	0	0
114340	Furniture & Equipment	0	0	0
138040	Furniture & Equipment	0	0	0
138140	Buildings - Arrino Garden	0	0	0
138440	Plant & Equipment	0	0	0
138840	Interest on Reserves Transferred	0	0	0
138240	Buildings	0	0	0
	Capital Expenditure Total	0	0	0
	Other Economic Services Total Income	(6,700)	(6,898)	(8,800)
	Economic Services Total Expenditure	119,461	74,653	112,741

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 14 - Other Property And Services				
	Public Works Overheads			
	<u>Operating Income</u>			
143330	Charges - Private Works Various	(40,000)	(24,064)	(80,000)
143530	Charges - Plant / Equipment Hire	0	(86)	0
	Operating Income Total	(40,000)	(24,150)	(80,000)
	Private Works			
	<u>Operating Expenditure</u>			
142820	Private Works Various	12,300	9,927	64,000
149720	Admin Allocation	7,171	6,500	6,693
149820	Other Plant Hire	0	0	0
	Operating Expenditure Total	19,471	16,427	70,693
	<u>Operating Expenditure</u>			
143320	Works Supervisor Salary	75,000	64,934	70,000
143420	Works Supervisor Superannuation	10,850	6,903	6,650
143520	Travelling & Conferences	2,000	0	1,000
143620	Superannuation O/S Worker	63,300	44,821	62,548
143720	Sick & Holiday Pay	86,500	70,244	93,809
143820	OHS Protective Clothing & Equipment	5,000	3,800	4,500
143920	W/Supervisor - Admin Allocated	64,537	58,497	63,584
144020	Removal Expenses - Relocation	0	0	0
144120	Staff Expenses Other - Medical, etc	4,500	2,802	2,500
144220	Long Service Leave	0	561	0
144320	Insurance on Works	30,000	29,638	23,895
144520	Staff Training (OHS, etc)	13,300	13,450	11,200
147820	Staff Allowances	12,500	10,353	15,340
147920	ISA & Consultant Engineer Contribution	0	0	0
174220	Less PWO Allocated To W&S	(370,337)	(316,384)	(378,509)
174320	FBT (Outside Workers)	7,008	0	12,500
174420	Staff Subsidies	6,500	4,258	11,600
174520	W/S Subsidies	0	0	0
174620	Allocation of Housing EXP via ABC	0	0	0
	Operating Expenditure Total	10,658	(6,123)	617
	<u>Operating Income</u>			
135710	Interest On Reserves	0	0	0
144230	Reimbursements	(5,000)	(5,969)	0
	Operating Income Total	(5,000)	(5,969)	0

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 14 - Other Property And Services				
	Plant Operation Costs			
	<u>Operating Expenditure</u>			
144420	Tool Maintenance	3,000	2,736	1,200
144720	Fuel & Oils	125,000	115,137	130,000
144820	Tyres & Sundries	30,000	0	29,800
144920	Parts & Repairs	64,700	78,012	54,100
145020	Expendable Tools	5,000	7,542	5,000
145120	Repairs Wages	88,646	84,906	91,646
145220	Insurance & Licences	27,000	26,089	34,813
145320	Other	0	0	0
145420	Less Allocation to W & S	(320,000)	(286,243)	(322,165)
145520	Consumables	5,000	4,423	2,000
145620	Allocation Of Housing Exp Via ABC	0	0	0
131740	Admin Allocation Resheet/reseal	46,610	42,247	46,852
166400	Asset Depreciation (SCH14)	135,000	142,323	165,000
168900	Depreciation Charged to Works & Services	(200,000)	(172,633)	(237,791)
	Operating Expenditure Total	9,956	44,539	455
	<u>Operating Income</u>			
144730	Sale of Scrap	0	0	0
144830	Diesel Fuel Rebate	(18,000)	(21,667)	(16,000)
144930	Reimbursements	(4,000)	(5,724)	0
	Operating Income Total	(22,000)	(27,391)	(16,000)

Shire of Three Springs		2015/16	2014/15	2014/15
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 14 - Other Property And Services				
	Salaries And Wages			
	<u>Operating Expenditure</u>			
145720	Gross Total Salaries & Wages	1,397,940	1,148,840	1,315,268
145820	Overpayments	0	0	0
145920	Workers Compensation	1,500	1,378	0
146020	Advances	0	0	0
146120	RDO and Time In Lieu Accruals	9,000	9,312	0
168020	Less Salaries & Wages Alloc - S20	(1,397,940)	(1,136,928)	(1,315,268)
168120	Accrued Salaries & Wages Previous Year	0	0	0
	Operating Expenditure Total	10,500	22,602	0
	<u>Operating Income</u>			
146130	Reimbursements - Workers Compensation	(1,000)	(1,378)	0
146330	Reimbursements - Advances	0	0	0
	Operating Income Total	(1,000)	(1,378)	0
	Unclassified			
	<u>Operating Expenditure</u>			
146220	Expenses Other	0	0	0
146320	AG WA Lease/Fuel	0	0	0
146420	Arrino Cropping Expenses	0	0	0
146520	Interest on Council Loans	0	0	0
146620	Arrowsmith Catchment Group	0	0	0
146720	Greening WA	0	0	0
167410	Loss on Asset Disposal (S14)	0	0	0
	Operating Expenditure Total	0	0	0
	<u>Operating Income</u>			
139950	Sale of Assets	0	0	0
146430	Profit On Asset Disposal (S14)	0	0	0
146630	Reimbursement - Arrowsmith Catchment Group	0	0	0
146730	Reimbursements	0	0	0
146830	Charges Lease 6 Water Street	0	0	0
146930	Arrino Cropping	0	0	0
147250	Sale of Plant & Equipment	0	0	0
147350	Sale of Land	0	0	0
	Operating Income Total	0	0	0

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
Schedule 14 - Other Property And Services				
	Capital Income			
144130	Transfer from ACC Leave Fund	0	0	0
174950	Transfer from Reserve	0	0	0
	Capital Income Total	0	0	0
	Capital Expenditure			
139540	Plant & Equipment	0	0	0
139640	Reserve - Interest Transfer	1,000	1,801	1,000
142840	Reserve Transfer	0	0	0
142940	Transfer To Reserve	0	0	0
145340	On Hand 1/7	0	0	0
145440	Stock on Hand Ending	0	0	0
145550	Stock Received Control Acc	0	0	0
145640	Materials Purchased	0	0	0
145740	- General Stock	0	0	0
145840	- Fuel & Oils POC	0	0	0
145940	Materials Allocated TP W & S	0	0	0
146040	- General Stock	0	0	0
146140	- Fuel & Oils POC	0	0	0
146540	Principal on Loans	0	0	0
146640	Purchase Motor Vehicle	0	0	0
146740	Purchase Furniture/Equipment	0	0	0
146750	Furniture/Equipment	0	0	0
146840	Purchase Plant & Equipment	0	0	0
147040	Reserve Transfer	0	0	0
148540	Plant Reserve - Interest	0	0	0
	Capital Expenditure Total	1,000	1,801	1,000
	Other Property And Services Total Income	(68,000)	(58,889)	(96,000)
	Other Property And Services Total Expenditure	50,584	77,445	71,765

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
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Summary

Capital Income Total	-1,772,229	-1,078,646	-1,743,425
Capital Expenditure Total	\$3,607,547	\$2,663,182	\$3,719,556
General Purpose Income Total	-2,448,644	-3,314,858	-2,816,419
Administration General Income Total	-25,800	-78,620	-26,460
Law, Order, Public Safety Total Income	-158,062	-171,532	-152,800
Health Total Operating Income	-21,560	-24,889	-17,350
Welfare Services Operating Income	-1,500	-96,289	-146,500
Housing Operating Income Total	-106,920	-109,624	-105,086
Community Amenities Total Income	-85,200	-128,182	-64,680
Recreation And Culture Total Income	-47,095	-47,761	-44,900
Transport Total Income	-461,730	-108,436	-171,298
Other Economic Services Total Income	-6,700	-6,898	-8,800
Other Property And Services Total Income	-68,000	-58,889	-96,000
	-3,431,211	-4,145,978	-3,650,293
General Purpose Expenditures Total	\$30,648	\$29,570	\$35,819
General Administration Expense Total	\$258,063	\$226,914	\$228,008
Law, Order, Public Safety Total Expense	\$296,362	\$305,187	\$255,995
Health Total Operating Expense	\$228,911	\$213,443	\$206,236
Welfare Services Operating Expense	\$30,000	\$90,611	\$163,348
Housing Operating Expense Total	\$342,240	\$325,898	\$357,258
Community Amenities Total Expense	\$203,357	\$163,043	\$260,851
Recreation And Culture Total	\$893,520	\$914,241	\$809,705
Transport Total Expense	\$1,056,966	\$632,919	\$749,706
Economic Services Total Expenditure	\$119,461	\$74,653	\$112,741
Other Property And Services Total Expenditure	\$50,584	\$77,445	\$71,765
	\$3,510,113.18	\$3,053,922.92	\$3,251,431.58

ACQUISITION OF ASSETS - 2015/2016 BUDGET

By Program

Governance

106040	Motor Vehicle	33,000	DCEO Vehicle
100240	Building	330,000	Admin
100140	Furniture & Equipment	28,245	IT
Law, Order, Public Safety			
106940	Plant & Equipment	360,000	Fire Truck
106960	Building	160,800	Fire Shed
Health			
114640	Motor Vehicle	27,500	Dr Vehicle
Housing			
117440	Buildings	35,000	Staff Housing
Community Amenities			
128540	Furniture & Equipment	10,000	Tanks
122740	Infrastructure - Parks & Oval	75,617	Revitalisation
Recreation and Culture			
124340	Buildings	35,000	Hall
131520	Infrastructure	30,000	Pool Car Park
135540	Plant & equipment	16,300	Slasher
131520	Infrastructure - Parks & Oval	46,150	Heritage Trail

Account No.	Shire of Three Springs Description	2015/16 BUDGET \$	2014/15 ACTUAL \$	2014/15 BUDGET \$
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ACQUISITION OF ASSETS - 2015/2016 BUDGET

	Transport			
131240	Infrastructure - Roads	1,526,863		
131340	Infrastructure - Drainage	80,000	Drainage	
131640	Plant & equipment	330,000	Grader	
135540	Plant & equipment	68,200	Tractor	
135540	Plant & equipment	62,000	Two-way radios	
114640	Motor Vehicles	47,200	MWS	
114640	Motor Vehicles	32,400	Mechanic	
132240	Footpath	57,174	Hall/Maley	
131640	Infrastructure - Roads	20,425	Ramp and apron	
162930	Infrastructure Airfield	2,500	Windsock Lights	
	Economic Services			
162930	Infrastructure -Parks & Ovals	37,974	Arrino Garden	
	Total by Program	3,452,348		
	Land Held for Resale	0		
	Land and Buildings	560,800		
	Furniture and Equipment	38,245		
	Plant and Equipment	836,500		
	Motor Vehicles	140,100		
	Infrastructure Assets - Roads	1,547,288		
	Infrastructure Assets - Footpaths	57,174		
	Infrastructure Assets - Airfield	2,500		
	Infrastructure Assets - Parks and Ovals	189,741		
	Infrastructure Assets - Drainage	80,000		
	Total by Class	3,452,348		