

Our Vision: Three Springs becomes a healthy and unified community with a bright future



#### Our Values:

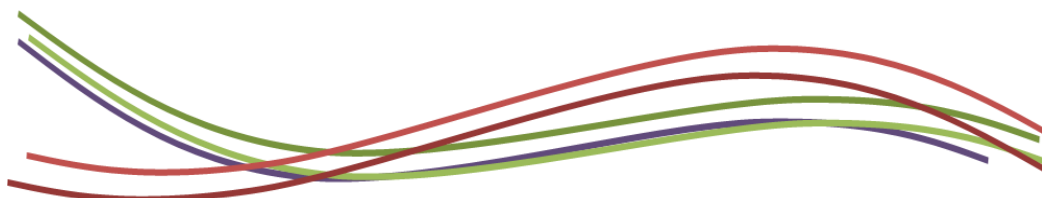
- A commitment to work together and respect each other
- To be a community that is fair minded, approachable, tolerant and responsive
- To have a regional focus
- To be an innovative and forward thinking community

# Adopted Annual Budget

2019-2020

Shire of Three Springs

**Adopted : 21st August 2019**



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# **SHIRE OF THREE SPRINGS**

## **2019-2020 ANNUAL BUDGET**

### **INTRODUCTION**



Dear Ratepayers

We are pleased to present the Shire of Three Springs 2019-2020 Budget.

The Shire's Strategic Plan provides for a guide for Shire's operations towards the year of 2022 and it, together with other integrated planning documents inform this budget.

The strategic community plan Vision: Becomes a healthy and unified community with a bright future, is underpinned by the following values:

- ✚ A commitment to work together and respect each other
- ✚ To be a community that is fair minded, approachable, tolerant and responsive
- ✚ To have a regional focus
- ✚ To be an innovative and forward thinking community

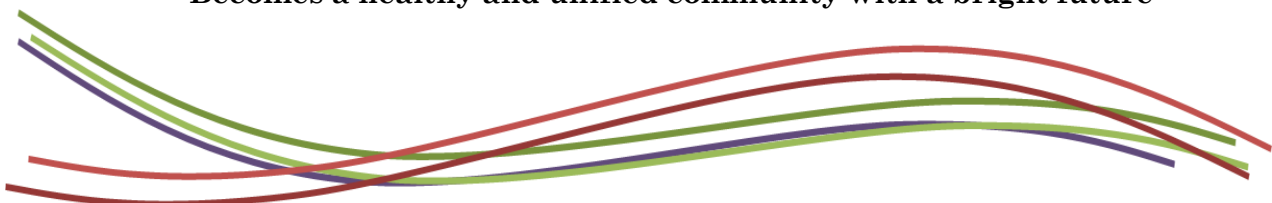
The Budget document continues the Shire on its positive trajectory towards achieving its goals and working towards the community's vision whilst maintaining financial functionality into the future.

The budget document includes capital expenditure of \$4.7m and operation expenditure of \$3.7m.

Key highlights for the 2019-2020 financial year will include:

- ✚ Early Learning Childhood Centre.
- ✚ Various Road Program.
- ✚ Strategic Community Planning.
- ✚ Corporate Business Planning.
- ✚ Strategic Resources Planning.
- ✚ Workforce Planning.

**Becomes a healthy and unified community with a bright future**



# **SHIRE OF THREE SPRINGS**

## **2019-2020 ANNUAL BUDGET**

### **INTRODUCTION**



The Capital works projects includes works on the following Infrastructure:

- ✚ Three Springs – Morawa Road
- ✚ Perenjori Road
- ✚ Three Springs – Eneabba Road
- ✚ Midland and Arrino Road Intersection {Black Spot}
- ✚ Nebru Road
- ✚ Skipper Road
- ✚ Arrino West Road
- ✚ Kangaroo Road
- ✚ Footpath – Carter Street and Railway Crossings.

There was no increase in Rate in Dollar in 2019-2020 budget, but due to land value increase will provide a rate income of \$2,180,247 in 2019-2020 {Up \$141,255 on 2018-19) and is in line with Shire's adopted Long Term Financial Plan.

The Shire is once again reliant on Grant funding for the roads and Community activities. The Shire acknowledge the continued support of all volunteers, State and Federal Government along with other funding bodies such as Lottery West, Mid-West Development and Building Better Region. Without their continued support Shire couldn't continue to deliver services in the District.

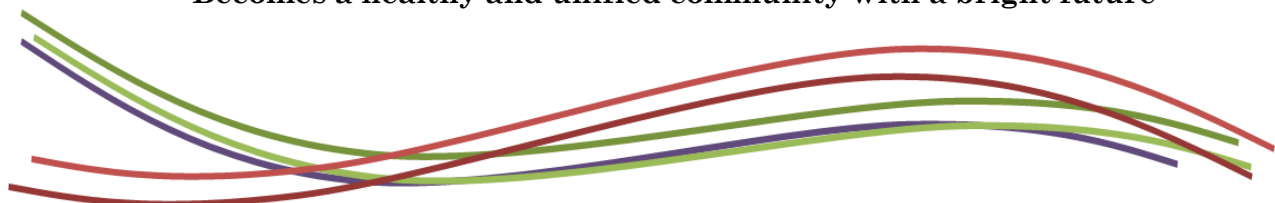
Councillors and Staff look forward to 2019-2020 to deliver infrastructure and other services to the community.

Yours Faithfully.

*Chris Lane*  
Shire President

*Alan Lamb*  
Acting Chief Executive Officer

**Becomes a healthy and unified community with a bright future**



**SHIRE OF THREE SPRINGS**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement by Program	7
Rates and Service Charges	8-10
Net Current Assets	11-13
Reconciliation of Cash	14
Fixed Assets	15-16
Asset Depreciation	17
Borrowings	18-19
Cash Backed Reserves	20
Fees and Charges	21
Grant Revenue	21
Other Information	22
Major Land Transactions	23
Major Trading Undertaking	23
Interests in Joint Arrangements	23
Trust	24
Significant Accounting Policies - Other	25
Significant Accounting Policies - Change in Accounting Policies	26-27
Rates Setting Statement by Nature or Type	28
Budget Details	29-45
Capital Work Schedule	46
Schedule of Fess and Charges	47-51

**SHIRE'S VISION**

Three Springs becomes a healthy and unified Community with a bright future

**Powering the Region'**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	2,180,247	2,042,588	2,040,426
Operating grants, subsidies and contributions	9	726,086	1,473,569	1,016,297
Fees and charges	8	238,032	258,268	227,990
Interest earnings	10(a)	64,071	69,107	63,940
Other revenue	10(b)	46,000	121,971	41,250
		3,254,436	3,965,503	3,389,903
<b>Expenses</b>				
Employee costs		(1,400,686)	(1,321,631)	(1,190,640)
Materials and contracts		(705,146)	(270,902)	(1,227,508)
Utility charges		(212,382)	(175,679)	(229,363)
Depreciation on non-current assets	5	(1,113,248)	(1,859,015)	(871,290)
Interest expenses	10(d)	(9,026)	(11,167)	(8,815)
Insurance expenses		(186,614)	(174,521)	(175,916)
Other expenditure		(65,847)	(36,615)	(36,690)
		(3,692,949)	(3,849,530)	(3,740,222)
<b>Subtotal</b>		(438,513)	115,973	(350,319)
Non-operating grants, subsidies and contributions	9	2,224,293	1,067,378	2,129,101
Profit on asset disposals	4(b)	19,000	16,289	4,250
Loss on asset disposals	4(b)	(17,300)	0	(10,000)
		2,225,993	1,083,667	2,123,351
<b>Net result</b>		<b>1,787,480</b>	<b>1,199,640</b>	<b>1,773,032</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>1,787,480</b>	<b>1,199,640</b>	<b>1,773,032</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

**BASIS OF PREPARATION**

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has 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 Shire of Three Springs 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 13 to the budget.

**2018/19 ACTUAL BALANCES**

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

**CHANGE IN ACCOUNTING POLICIES**

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE****REVENUES****RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**REVENUES (CONTINUED)****OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**FEES AND CHARGES**

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

**EXPENSES****EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**
**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		34,563	45,224	22,913
General purpose funding		2,771,305	3,416,288	2,554,956
Law, order, public safety		24,020	26,033	41,000
Health		17,150	16,284	16,100
Education and welfare		14,762	17,093	13,762
Housing		97,639	96,866	97,209
Community amenities		83,153	87,646	77,101
Recreation and culture		23,313	23,992	27,654
Transport		137,557	128,991	468,389
Economic services		8,219	31,120	9,369
Other property and services		42,755	75,966	61,450
		3,254,436	3,965,503	3,389,903
<b>Expenses excluding finance costs</b>	5, 10(c)(e)(f)(f)			
Governance		(419,488)	(232,592)	(268,130)
General purpose funding		(44,711)	(33,927)	(39,961)
Law, order, public safety		(214,423)	(195,511)	(182,091)
Health		(140,010)	(126,478)	(116,905)
Education and welfare		(15,340)	(11,066)	(12,810)
Housing		(408,605)	(363,212)	(342,311)
Community amenities		(324,626)	(236,293)	(322,233)
Recreation and culture		(940,332)	(812,486)	(886,715)
Transport		(943,079)	(1,618,292)	(1,393,535)
Economic services		(180,734)	(125,428)	(120,780)
Other property and services		(52,575)	(83,078)	(45,936)
		(3,683,923)	(3,838,363)	(3,731,407)
<b>Finance costs</b>	6, 10(d)			
General purpose funding		(3,500)	(3,258)	0
Recreation and culture		(4,092)	(4,697)	(5,564)
Transport		(1,434)	(3,212)	(3,251)
		(9,026)	(11,167)	(8,815)
<b>Subtotal</b>		(438,513)	115,973	(350,319)
Non-operating grants, subsidies and contributions	9	2,224,293	1,067,378	2,129,101
Profit on disposal of assets	4(b)	19,000	16,289	4,250
(Loss) on disposal of assets	4(b)	(17,300)	0	(10,000)
		2,225,993	1,083,667	2,123,351
<b>Net result</b>		<b>1,787,480</b>	<b>1,199,640</b>	<b>1,773,032</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>1,787,480</b>	<b>1,199,640</b>	<b>1,773,032</b>

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



## FOR THE YEAR ENDED 30TH JUNE 2020

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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.

**OBJECTIVE****ACTIVITIES****GOVERNANCE**

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

Administration and operation of facilities and services to members of council: Other costs that relate to the tasks of assisting elected members and taxpayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to fund provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To ensure a safer community in which to live.

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

**HEALTH**

To provide an operational framework for good community health.

Food quality and pest control, maintenance of child health centre, doctors surgery and

**EDUCATION AND WELFARE**

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

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

**HOUSING**

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

Maintenance of council owned housing

**COMMUNITY AMENITIES**

Provide services as required by the community.

Rubbish collection services, tip operation, noise control, town planning administration.

**RECREATION AND CULTURE**

To establish and efficiently manage infrastructure and resources which will help the

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

**TRANSPORT**

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, depot maintenance and airstrip maintenance

**ECONOMIC SERVICES**

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

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

**OTHER PROPERTY AND SERVICES**

Private works, plant repairs and operation costs, fuel stock and materials.

Private works, plant repairs and operation costs, fuel stock and materials.



**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,180,247	2,039,524	2,055,426
Operating grants, subsidies and contributions		726,086	1,569,348	1,176,466
Fees and charges		238,032	258,268	227,990
Interest earnings		64,071	69,107	63,940
Goods and services tax		146,653	5,309	220,000
Other revenue		46,000	121,971	41,250
		3,401,089	4,063,527	3,785,072
<b>Payments</b>				
Employee costs		(1,400,686)	(1,325,084)	(1,246,274)
Materials and contracts		(705,146)	114,878	(1,297,508)
Utility charges		(212,382)	(175,679)	(229,363)
Interest expenses		(9,026)	(12,073)	(9,423)
Insurance expenses		(186,614)	(174,521)	(175,916)
Goods and services tax		(146,653)	(3,676)	(200,000)
Other expenditure		(65,847)	(36,615)	(36,690)
		(2,726,354)	(1,612,770)	(3,195,174)
<b>Net cash provided by (used in) operating activities</b>	3	674,735	2,450,757	589,898
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(2,093,000)	(1,241,607)	(2,680,000)
Payments for construction of infrastructure	4(a)	(2,638,513)	(1,365,560)	(2,151,076)
Non-operating grants, subsidies and contributions used for the development of assets	9	2,224,293	1,067,378	2,129,101
Proceeds from sale of plant & equipment	4(b)	123,000	157,000	100,000
<b>Net cash provided by (used in) investing activities</b>		(2,384,220)	(1,382,789)	(2,601,975)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(51,289)	(66,234)	(66,233)
<b>Net cash provided by (used in) financing activities</b>		(51,289)	(66,234)	(66,233)
<b>Net increase (decrease) in cash held</b>		(1,760,774)	1,001,734	(2,078,310)
Cash at beginning of year		4,236,943	3,235,209	3,235,209
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,476,169</b>	<b>4,236,943</b>	<b>1,156,899</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,890,870	1,583,734	1,555,477
		1,890,870	1,583,734	1,555,477
<b>Revenue from operating activities (excluding rates)</b>				
Governance		34,563	45,224	22,913
General purpose funding		596,058	1,373,700	514,530
Law, order, public safety		24,020	26,033	41,000
Health		17,150	16,284	16,100
Education and welfare		14,762	17,093	13,762
Housing		97,639	96,866	97,209
Community amenities		83,153	87,646	77,101
Recreation and culture		23,313	23,992	27,654
Transport		151,557	145,280	472,639
Economic services		8,219	31,120	9,369
Other property and services		42,755	75,966	61,450
		1,093,189	1,939,204	1,353,727
<b>Expenditure from operating activities</b>				
Governance		(419,488)	(232,592)	(268,130)
General purpose funding		(48,211)	(37,185)	(39,961)
Law, order, public safety		(214,423)	(195,511)	(182,091)
Health		(140,010)	(126,478)	(116,905)
Education and welfare		(15,340)	(11,066)	(12,810)
Housing		(408,605)	(363,212)	(342,311)
Community amenities		(324,626)	(236,293)	(322,233)
Recreation and culture		(944,424)	(817,183)	(892,279)
Transport		(961,813)	(1,621,504)	(1,406,786)
Economic services		(180,734)	(125,428)	(120,780)
Other property and services		(52,575)	(83,078)	(45,936)
		(3,710,249)	(3,849,530)	(3,750,222)
Non-cash amounts excluded from operating activities	2 (b)(ii)	1,114,761	1,842,726	877,040
<b>Amount attributable to operating activities</b>		388,571	1,516,134	36,022
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	2,224,293	1,067,378	2,129,101
Purchase property, plant and equipment	4(a)	(2,093,000)	(1,241,607)	(2,680,000)
Purchase and construction of infrastructure	4(a)	(2,638,513)	(1,365,560)	(2,151,076)
Proceeds from disposal of assets	4(b)	123,000	157,000	100,000
<b>Amount attributable to investing activities</b>		(2,384,220)	(1,382,789)	(2,601,975)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(51,289)	(66,234)	(66,233)
Transfers to cash backed reserves (restricted assets)	7(a)	(633,309)	(218,829)	(168,240)
Transfers from cash backed reserves (restricted assets)	7(a)	500,000	0	760,000
<b>Amount attributable to financing activities</b>		(184,598)	(285,063)	525,527
<b>Budgeted deficiency before general rates</b>		(2,180,247)	(151,718)	(2,040,426)
<b>Estimated amount to be raised from general rates</b>	1	2,180,247	2,042,588	2,040,426
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	<b>0</b>	<b>1,890,870</b>	<b>0</b>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential	0.11961	206	2,021,136	241,740	0	0	241,740	244,122	244,122
GRV - Mining	0.23921	1	252,500	60,401	0	0	60,401	59,289	60,401
<b>Unimproved valuations</b>									
UV - Rural & Arrino	0.01533	183	120,254,000	1,843,975	0	0	1,843,975	1,702,534	1,702,534
UV - Mining	0.03067	13	367,364	11,266	0	0	11,266	11,139	11,139
Others		65	9,256	0	0	0	0	0	0
<b>Sub-Totals</b>		468	122,904,256	2,157,382	0	0	2,157,382	2,017,084	2,018,196
<b>Minimum</b>									
<b>Minimum payment</b>	\$								
<b>Gross rental valuations</b>									
GRV - Residential	455	20	13,439	9,100	0	0	9,100	9,100	9,100
<b>Unimproved valuations</b>									
UV - Rural & Arrino	455	23	347,350	10,465	0	0	10,465	9,555	9,555
UV - Mining	275	12	30,587	3,300	0	0	3,300	6,849	3,575
<b>Sub-Totals</b>		55	391,376	22,865	0	0	22,865	25,504	22,230
		523	123,295,632	2,180,247	0	0	2,180,247	2,042,588	2,040,426
Discounts/concessions (Refer note 1(d))							0	0	0
<b>Total amount raised from general rates</b>							2,180,247	2,042,588	2,040,426
Specified area rates (Refer note 1(c))							0	0	0
<b>Total rates</b>							2,180,247	2,042,588	2,040,426

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

The general rates detailed for the 2019/20 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 local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Full Payment	08-Oct-19	0	0.0%	11.0%
<b>Option two</b>				
First Instalment	08-Oct-19	0	0.0%	11.0%
Second Instalment	10-Dec-19	12	5.5%	11.0%
Third Instalment	11-Feb-20	12	5.5%	11.0%
Fourth Instalment	14-Apr-20	12	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,040	2,028	2,000
Instalment plan interest earned	4,000	5,455	4,500
Unpaid rates and service charge interest earned	6,227	8,302	6,200
	12,267	15,785	12,700

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

The Shire did not raise specified area rates for the year ended 30th June 2020.

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2020.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
Community Bus	Waived	Per fees & Charges		1,000	890	300	TS Primary School	Promote Educational Activities & Support Local Primary School
Pool Charges	Waived	Per fees & Charges		200	0	200	TS Primary School	Promote Educational Activities & Support Local Primary School
Community Hall Charges	Waived	Per fees & Charges		3,000	3,000	300	Wildflower Committee, Hospital Fete Committee & TS Primary Schhol	Promote School and Community activities in the Shire
Photocopying Charges	Waived	Per fees & Charges		3,500	3,085	400	Certain Community Groups such as: Yakabout {Local Newspaper}, St John Ambulance, Volunteer Bush Fire Brigade & Wildflower Committee	Support Local community Group for overall community benefit
				7,700	6,975	1,200		

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

NET CURRENT ASSETS		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019	
Note		\$	\$	\$	\$	
Composition of estimated net current assets						
Current assets						
	Cash - unrestricted	3	367,325	2,261,408	2,261,408	24,607
	Cash - restricted reserves	3	2,108,844	1,975,535	1,975,535	1,132,292
	Receivables		208,484	208,484	208,484	105,570
	Inventories		3,125	3,125	3,125	5,497
			2,687,778	4,448,552	4,448,552	1,267,966
Less: current liabilities						
	Trade and other payables		(568,374)	(568,374)	(568,374)	(91,729)
	Long term borrowings		(21,066)	(51,289)	(51,289)	(66,233)
	Provisions		(148,222)	(148,222)	(148,222)	(171,860)
			(737,662)	(767,885)	(767,885)	(329,822)
	Net current assets		1,950,116	3,680,667	3,680,667	938,144

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>					
<b>Net current assets</b>	2	1,950,116	3,680,667	3,680,667	938,144
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
<b>Adjustments to net current assets</b>					
Less: Cash - restricted reserves	3	(2,108,844)	(1,975,535)	(1,975,535)	(1,132,292)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings		21,066	51,289	51,289	66,233
- Employee benefit provisions		137,662	134,449	134,449	
Add: Movement in provisions between current and non-current provisions		0	0	0	127,915
<b>Adjusted net current assets - surplus/(deficit)</b>		0	1,890,870	1,890,870	0
<b>(ii) Operating activities excluded from budgeted deficiency</b>					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	4(b)	(19,000)	(16,289)	(16,289)	(4,250)
Less: Movement in liabilities associated with restricted cash		3,213			
Add: Loss on disposal of assets	4(b)	17,300	0	0	10,000
Add: Depreciation on assets	5	1,113,248	1,859,015	1,859,015	871,290
<b>Non cash amounts excluded from operating activities</b>		1,114,761	1,842,726	1,842,726	877,040

**(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019**

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (c). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**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 Shire's operational cycle. In the case of liabilities where the Shire 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 Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Three Springs 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.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

Provisions are recognised when the Shire 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.

**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.

**Superannuation**

The Shire of Three Springs contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Three Springs contributes are defined contribution plans.

**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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the Shire of Three Springs'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 Shire of Three Springs'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 Shire of Three Springs's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

### 3. 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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	367,325	2,261,408	24,607
Cash - restricted	2,108,844	1,975,535	1,132,292
	2,476,169	4,236,943	1,156,899
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	137,662	134,449	134,354
Plant Reserve	359,918	146,418	302,550
Housing & Development Reserve	564,210	302,724	46,329
Joint Venture Housing Reserve	169,581	165,623	105,506
Gravel Pit Reserve	50,075	48,906	48,872
Swimming Pool Equipment Reserve	143,697	140,343	40,245
Day Care Centre Reserve	46,792	534,030	33,655
Lovelock Sock Reserve	103,153	76,912	76,876
Road Reserve	101,243	50,631	50,612
Drainage Reserve	375,513	318,499	293,293
Refuse Site Reserve	57,000	57,000	0
	2,108,844	1,975,535	1,132,292
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	1,787,480	1,199,640	1,773,032
Depreciation	1,113,248	1,859,015	871,290
(Profit)/loss on sale of asset	(1,700)	(16,289)	5,750
(Increase)/decrease in receivables	0	94,348	195,169
(Increase)/decrease in contract assets	0	0	0
(Increase)/decrease in inventories	0	2,372	0
Increase/(decrease) in payables	0	382,725	(126,242)
Increase/(decrease) in contract liabilities	0	(3,676)	0
Change in accounting policies transferred to retained surplus (refer to Note 15)	0	0	0
Grants/contributions for the development of assets	(2,224,293)	(1,067,378)	(2,129,101)
<b>Net cash from operating activities</b>	674,735	2,450,757	589,898

#### SIGNIFICANT ACCOUNTING POLICES

##### 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 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program								2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>											
Land - vested in and under the control of the Shire									0		
Buildings - non-specialised	0	0	0	83,500	40,000	55,000	50,000	10,000	238,500	196,002	252,000
Buildings - specialised	0	0	1,330,000	0	0	0	0	0	1,330,000	401,511	1,815,500
Furniture and equipment	0	45,000	0	0	0	27,500	24,000	12,500	109,000	113,577	122,500
Plant and equipment	40,000	0	0	0	0	0	375,500	0	415,500	530,517	490,000
	40,000	45,000	1,330,000	83,500	40,000	82,500	449,500	22,500	2,093,000	1,241,607	2,680,000
<u>Infrastructure</u>											
Infrastructure - Roads	0	0	0	0	0	0	2,542,413	0	2,542,413	1,264,220	2,017,476
Infrastructure - Footpaths	0	0	0	0	0	0	60,000	0	60,000	95,522	80,000
Infrastructure - Parks & Oval	0	0	0	0	0	27,500	0	8,600	36,100	5,818	53,600
	0	0	0	0	0	27,500	2,602,413	8,600	2,638,513	1,365,560	2,151,076
<b>Total acquisitions</b>	40,000	45,000	1,330,000	83,500	40,000	110,000	3,051,913	31,100	4,731,513	2,607,167	4,831,076

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
General Purpose Funding	15,000	20,000	5,000	0	0	0	0	0	0	0	0	0
Transport	106,300	103,000	14,000	(17,300)	140,711	157,000	16,289	0	105,750	100,000	4,250	(10,000)
	121,300	123,000	19,000	(17,300)	140,711	157,000	16,289	0	105,750	100,000	4,250	(10,000)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	121,300	123,000	19,000	(17,300)	140,711	157,000	16,289	0	105,750	100,000	4,250	(10,000)
	121,300	123,000	19,000	(17,300)	140,711	157,000	16,289	0	105,750	100,000	4,250	(10,000)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**5. ASSET DEPRECIATION**

**By Program**

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Parks & Oval
Infrastructure - Airfields

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
78,800	79,332	60,000
114,800	114,375	86,500
62,253	62,667	51,500
1,000	889	1,000
140,150	137,845	140,150
21,800	21,780	20,220
335,000	334,133	275,700
106,045	862,140	60,000
7,500	5,786	7,500
245,900	240,068	168,720
1,113,248	1,859,015	871,290
152,807	151,363	150,794
359,076	355,521	364,209
51,832	51,319	26,314
371,188	376,692	290,949
	756,720	
6,073	6,012	6,135
100,325	90,153	23,237
71,947	71,235	9,652
1,113,248	1,859,015	871,290

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

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

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

Buildings - non-specialised	30 - 50 Years
Buildings - specialised	30 - 50 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Infrastructure - Roads	10 - 50 Years
Infrastructure - Footpaths	50 Years
Infrastructure - Parks & Oval	10 - 20 Years
Infrastructure - Airfields	10 - 20 Years

**DEPRECIATION (CONTINUED)**

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.

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
	\$	\$	\$	\$	\$			\$	\$	\$		\$	\$	\$	\$
<b>Recreation and culture</b>															
Loan 156 Swimming Pools	0	0	0	0	0	17,531	0	17,531	693	0	17,531	0	17,531	703	0
Loan 160 Swimming Pools	109,649	0	20,265	4,091	89,384	129,146	0	19,497	4,858	109,649	129,146	0	19,496	4,861	109,650
<b>Transport</b>															
Loan 157 - Grader	31,024	0	31,024	1,433	0	60,230	0	29,206	3,251	31,024	60,230	0	29,206	3,251	31,024
	140,673	0	51,289	5,524	89,384	206,907	0	66,234	8,802	140,673	206,907	0	66,233	8,815	140,674
	140,673	0	51,289	5,524	89,384	206,907	0	66,234	8,802	140,673	206,907	0	66,233	8,815	140,674

All borrowing repayments, will be financed by general purpose revenue.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(b) New borrowings - 2019/20**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

**(d) Credit Facilities**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	11,000	11,000	11,000
<b>Total amount of credit unused</b>	11,000	11,000	11,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	89,384	140,673	140,674

**SIGNIFICANT ACCOUNTING POLICIES**

**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.



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 7. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	134,449	3,213	0	137,662	133,625	824	0	134,449	131,141	3,213	0	134,354
Plant Reserve	146,418	213,500	0	359,918	88,906	57,512	0	146,418	240,654	61,896	0	302,550
Housing & Development Reserve	302,724	261,486	0	564,210	281,949	20,775	0	302,724	123,308	23,021	(100,000)	46,329
Joint Venture Housing Reserve	165,623	3,958	0	169,581	164,608	1,015	0	165,623	161,548	3,958	(60,000)	105,506
Gravel Pit Reserve	48,906	1,169	0	50,075	48,606	300	0	48,906	47,703	1,169	0	48,872
Swimming Pool Equipment Reserve	140,343	3,354	0	143,697	139,483	860	0	140,343	136,891	3,354	(100,000)	40,245
Day Care Centre Reserve	534,030	12,762	(500,000)	46,792	530,758	3,272	0	534,030	520,893	12,762	(500,000)	33,655
Lovelock Sock Reserve	76,912	26,241	0	103,153	51,594	25,318	0	76,912	50,635	26,241	0	76,876
Road Reserve	50,631	50,612	0	101,243	25,474	25,157	0	50,631	25,000	25,612	0	50,612
Drainage Reserve	318,499	57,014	0	375,513	291,701	26,798	0	318,499	286,279	7,014	0	293,293
Refuse Site Reserve	57,000	0	0	57,000	0	57,000	0	57,000	0	0	0	0
	1,975,535	633,309	(500,000)	2,108,844	1,756,706	218,829	0	1,975,535	1,724,052	168,240	(760,000)	1,132,292

### (b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	- to be used to fund annual and long service leave requirements.
Plant Reserve	Ongoing	- to be used for the purchase of major plant.
Housing & Development Reserve	30-Jun-20	- to be used to fund housing accomodation projects.
Joint Venture Housing Reserve	30-Jun-20	- to be used to maintain the joint venture with Department of housing and LG Properties.
Gravel Pit Reserve	Ongoing	- to be used for rehabilitation of disused gravel pits.
Swimming Pool Equipment Reserve	30-Jun-20	- to be used to purchase equipment for the swimming pool.
Day Care Centre Reserve	30-Jun-20	- to be used to fund new building and equipment for early learning childcare centre.
Lovelock Sock Reserve	Ongoing	- to be used to upgrade Portable water infrastructure.
Road Reserve	Ongoing	- to be used to fund for future capital ropad works.
Drainage Reserve	Ongoing	- to be used for design and cinstrcution of new drainage system.
Refuse Site Reserve	Ongoing	- to be used for rehabilitation of refuse site.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**8. FEES & CHARGES REVENUE**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Governance	6,040	6,028	12,650
General purpose funding	10,000	9,721	6,000
Law, order, public safety	1,520	1,470	2,000
Health	17,150	16,281	16,100
Housing	86,860	86,177	88,480
Community amenities	81,812	82,199	74,860
Recreation and culture	12,700	11,719	14,500
Economic services	6,950	29,881	7,200
Other property and services	15,000	14,792	6,200
	<b>238,032</b>	<b>258,268</b>	<b>227,990</b>

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

Governance	0	0	550
General purpose funding	559,447	1,333,203	486,830
Law, order, public safety	22,500	24,562	39,000
Education and welfare	2,000	0	1,000
Housing	0	0	1,750
Recreation and culture	3,409	3,409	9,800
Transport	111,431	101,587	443,367
Economic services	0	0	1,000
Other property and services	0	0	33,000
	<b>698,787</b>	<b>1,462,761</b>	<b>1,016,297</b>

**Non-operating grants, subsidies and contributions**

Law, order, public safety	59,878	50,235	0
Education and welfare	780,000	270,000	1,050,000
Recreation and culture	1,750	0	20,000
Transport	1,382,665	747,143	1,059,101
	<b>2,224,293</b>	<b>1,067,378</b>	<b>2,129,101</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments			
- Reserve funds	42,344	43,482	42,240
- Other funds	11,500	11,868	11,000
Other interest revenue (refer note 1b)	10,227	13,757	10,700
	64,071	69,107	63,940

**(b) Other revenue**

Reimbursements and recoveries	46,000	121,971	41,250
	46,000	121,971	41,250

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	45,000	39,000	39,000
Other services		4,335	0
	45,000	43,335	39,000

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 6(a))	5,524	8,802	8,815
Interest expense on lease liabilities			
Other	3,502	2,365	0
	9,026	11,167	8,815

**(e) Elected members remuneration**

Meeting fees	25,500	9,075	12,672
Mayor/President's allowance	10,000	7,500	7,500
Deputy Mayor/President's allowance	2,500	1,375	1,375
Travelling expenses	5,000		
	43,000	17,950	21,547

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

## 11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

## 12. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Department of Housing and Works have a joint venture arrangement with regard to the provision of housing for aged resident and community housing. The assets are Two Houses for community and 6 units for aged residents. The Shire has share of 10.76% and 11.14% in the Two Houses, 22.34% in the First Four {4} and 15.35% in Unit 5 and 6.

The Housing and aged care units are included in Property, Plant & Equipment is as follow:

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
<b>Non-current assets</b>			
Building Non - Specialised	198,154	198,164	157,982
Less: accumulated depreciation	(12,500)	(11,069)	(12,044)
	<b>185,654</b>	<b>187,095</b>	<b>145,938</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### 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.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Three Springs's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. 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:

<b>Detail</b>	<b>Balance 1 July 2019</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2020</b>
	\$	\$	\$	\$
Arrowsmith Catchment	77,393	0	0	77,393
Arrowsmith Rates	11,556	0	0	11,556
East Three Springs Catchment	2,014	0	0	2,014
Three Springs LCDC	4,334	0	0	4,334
Police Department Licensing	786	246,021	(245,250)	1,557
Housing Bonds	280	1,140	(1,140)	280
BCITF Levy	91	619	(619)	91
BRB Levy	62	710	(710)	62
Community Bus Bond	100	200	(200)	100
	96,616	248,690	(247,919)	97,387

## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2020

### 14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

#### 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.

#### CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

#### ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

#### COMPARATIVE FIGURES

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

#### BUDGET COMPARATIVE FIGURES

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

#### REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Three Springs adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Three Springs has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0		0
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		0	

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Three Springs is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES (Continued)**

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of Three Springs has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Three Springs has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables			
Adjustment to retained surplus from adoption of AASB 1058		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates



received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Three Springs. When the taxable event occurs the financial liability is extinguished and the Shire of Three Springs recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Three Springs to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Three Springs of the changes as at 1 July 2019 is as follows:

	2019	
	\$	
Retained surplus - 30/06/2019		
Adjustment to retained surplus from adoption of AASB 15	0	
Adjustment to retained surplus from adoption of AASB 1058	0	0
Retained surplus - 01/07/2019		0

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	1,890,870	1,583,734	1,555,477
		1,890,870	1,583,734	1,555,477
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	9	726,086	1,473,569	1,016,297
Fees and charges	8	238,032	258,268	227,990
Interest earnings	10(a)	64,071	69,107	63,940
Other revenue	10(b)	46,000	121,971	41,250
Profit on asset disposals	4(b)	19,000	16,289	4,250
		1,093,189	1,939,204	1,353,727
<b>Expenditure from operating activities</b>				
Employee costs		(1,400,686)	(1,321,631)	(1,190,640)
Materials and contracts		(705,146)	(270,902)	(1,227,508)
Utility charges		(212,382)	(175,679)	(229,363)
Depreciation on non-current assets	5	(1,113,248)	(1,859,015)	(871,290)
Interest expenses	10(d)	(9,026)	(11,167)	(8,815)
Insurance expenses		(186,614)	(174,521)	(175,916)
Other expenditure		(65,847)	(36,615)	(36,690)
Loss on asset disposals	4(b)	(17,300)	0	(10,000)
		(3,710,249)	(3,849,530)	(3,750,222)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (b)(ii)	1,114,761	1,842,726	877,040
<b>Amount attributable to operating activities</b>		388,571	1,516,134	36,022
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	2,224,293	1,067,378	2,129,101
Purchase investment property	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(2,093,000)	(1,241,607)	(2,680,000)
Purchase and construction of infrastructure	4(a)	(2,638,513)	(1,365,560)	(2,151,076)
Proceeds from disposal of assets	4(b)	123,000	157,000	100,000
<b>Amount attributable to investing activities</b>		(2,384,220)	(1,382,789)	(2,601,975)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(51,289)	(66,234)	(66,233)
Transfers to cash backed reserves (restricted assets)	7(a)	(633,309)	(218,829)	(168,240)
Transfers from cash backed reserves (restricted assets)	7(a)	500,000	0	760,000
<b>Amount attributable to financing activities</b>		(184,598)	(285,063)	525,527
<b>Budgeted deficiency before general rates</b>		(2,180,247)	(151,718)	(2,040,426)
<b>Estimated amount to be raised from general rates</b>	1	2,180,247	2,042,588	2,040,426
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	0	1,890,870	0

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



**FOR THE YEAR ENDED 30TH JUNE 2020  
BUDGET DETAIL**

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 3 - General Purpose Income</b>				
	<b>Rate Revenue</b>			
	<b><u>Operating Income</u></b>			
100110	Rates Levied All Areas	(2,040,426)	(2,038,992)	(2,180,247)
100210	Back-Rates Levied	0	(4,708)	0
100510	C.B.H. Agreement Payment	(8,450)	(8,844)	(8,844)
100610	Non-Payment Penalty	(6,000)	(7,984)	(6,000)
	<b>Operating Income Total</b>	<b>(2,054,876)</b>	<b>(2,060,528)</b>	<b>(2,195,091)</b>
	<b>Rate Revenue Total</b>	<b>(2,054,876)</b>	<b>(2,060,528)</b>	<b>(2,195,091)</b>
	<b>General Purpose Grants</b>			
	<b><u>Operating Income</u></b>			
100710	Formula Local Road Grant	(199,166)	(483,662)	(202,398)
100910	General Purpose Grant	(279,214)	(849,541)	(357,049)
	<b>Operating Income Total</b>	<b>(478,380)</b>	<b>(1,333,203)</b>	<b>(559,447)</b>
	<b>General Purpose Grants Total</b>	<b>(478,380)</b>	<b>(1,333,203)</b>	<b>(559,447)</b>
	<b>Other General Purpose Income</b>			
	<b><u>Operating Expenditure</u></b>			
100800	Interest on Overdraft	0	1,111	3,000
102120	Administration Allocated	33,461	31,534	39,011
104720	Rating Valuations	5,000	4,622	5,000
104920	Title Search	500	0	0
105020	Rates recovery costs	1,000	1,029	1,200
	<b>Operating Expenditure Total</b>	<b>39,961</b>	<b>38,296</b>	<b>48,211</b>
	<b><u>Operating Income</u></b>			
100810	Interest on Investment	(11,000)	(11,868)	(11,500)
105430	Instalment Interest - Surcharge	(4,500)	(5,455)	(4,000)
105450	FESA Levy	(4,000)	(4,000)	(4,000)
105460	ESL Penalty Interest	(200)	(318)	(227)
105530	Installment Admin Fee - Surcharge	(2,000)	(2,028)	(2,040)
	<b>Operating Income Total</b>	<b>(21,700)</b>	<b>(23,668)</b>	<b>(21,767)</b>
	<b>General Purpose Income Total</b>	<b>(2,554,956)</b>	<b>(3,417,399)</b>	<b>(2,776,305)</b>
	<b>General Purpose Expenditures Total</b>	<b>39,961</b>	<b>38,296</b>	<b>48,211</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 4 - General Administration</b>				
	<b>Members Of Council</b>			
	<b><u>Operating Expenditure</u></b>			
100220	Election Expenses	0	0	10,500
100620	Admin - Alloc	92,947	89,799	108,364
100720	Public Relations - Other	5,550	3,755	6,200
100820	Public Relations -Yakabout	2,750	2,931	3,500
101120	Admin Allocation - Yakabout	3,718	3,195	4,335
101220	Refreshments & Functions	4,000	4,795	5,000
101520	Entitlements - Councillors	21,547	17,950	38,000
101620	Allowances -Travelling	0	0	5,000
101820	Subscriptions	18,050	19,109	20,050
101920	WCRC - Info/Tech Standardisation	0	0	14,000
102020	Insurance	6,815	6,920	7,367
102220	Donations and Gifts	500	460	500
102320	Expenses - Other	5,000	2,010	5,300
169520	Long Term Financial Plan	0	0	55,000
169620	Corporate Business Plan	18,000	0	30,000
	<b>Operating Expenditure Total</b>	<b>183,877</b>	<b>150,924</b>	<b>313,116</b>
	<b><u>Operating Income</u></b>			
100230	Contributions Yakabout	(9,500)	(7,251)	(7,500)
100330	Reimbursements	0	(829)	(800)
	<b>Operating Income Total</b>	<b>(9,500)</b>	<b>(8,080)</b>	<b>(8,300)</b>

Account No.	Shire of Three Springs Description	2018/19 BUDGET \$	2018/19 ACTUAL \$	2019/20 BUDGET \$
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Schedule 4 - General Administration				
	<b>Administration General</b>			
	<b><u>Operating Expenditure</u></b>			
101020	Debt recovery expenses	500	(175)	0
102720	Salaries (Muni Fund)	406,310	367,357	409,204
102820	Superannuation	64,440	54,464	66,180
102920	Insurance	20,700	22,513	23,968
103020	Travelling and Accomodation	3,000	327	3,000
103120	Vehicle Running Expenses	10,290	12,026	13,362
103220	Staff Training	6,500	5,779	8,500
103320	Uniforms	1,200	998	1,200
103620	Regional Risk Co-Ordinator	4,500	4,552	5,000
103720	Bank Charges	3,800	3,580	3,850
103820	Printing & Stationery	12,700	8,459	10,500
103920	Telephone/Facsimile	14,500	11,884	14,500
104120	Postage & Freight	2,500	1,509	2,500
104220	Advertising	4,500	11,769	15,000
104320	Office Expenses - Other	500	8,958	1,500
104520	Office Maintenance	18,000	15,159	17,750
104620	Audit Fees	39,000	43,335	45,000
105220	Record Keeping Review	2,000	0	2,000
105320	Asset Management Expenditure	10,000	7,840	20,000
105620	Computer S/W & H/W Enhancement	40,000	45,900	87,504
105720	Legal fees	5,000	0	15,000
105820	Sundry Expense - F B Tax	14,250	13,177	14,250
106020	Accounting Support	5,000	3,730	25,000
106120	Staff Recruitment/Subsidies	0	229	0
106220	Conference Expenses	2,500	1,364	2,500
106620	Staff Relocation Expenses	4,000	1,230	4,000
106820	Less Admin Allocations	(743,577)	(718,388)	(866,918)
107320	Adminstration Allocated	70,640	67,454	82,357
107620	Website Maintenance	500	865	865
165300	Asset Depreciation (SCH4)	60,000	79,332	78,800
166410	Loss on Asset Disposal (S4)	0	0	0
	<b>Operating Expenditure Total</b>	<b>83,253</b>	<b>75,227</b>	<b>106,372</b>
	<b><u>Operating Income</u></b>			
100730	Sundry Income - Photo/Fax	(650)	(264)	(300)
101130	Sundry Income - Other	(1,550)	(20,024)	(5,250)
101430	Legal Fees & Charges	(1,500)	(1,029)	(1,000)
105130	Sale of Furniture & Equipment	(6,500)	(12,520)	(11,500)
105950	Sale of Plant & Equipment	0	0	20,000
106050	Profit on Asset Disposal	0	0	(5,000)
106130	Interest on Reserves	(3,213)	(3,308)	(3,213)
166450	Proceeds Sale of Assets	0	0	(20,000)
	<b>Operating Income Total</b>	<b>(13,413)</b>	<b>(37,144)</b>	<b>(26,263)</b>
	<b><u>Capital Expenditure</u></b>			
100140	Furniture & Equipment	30,000	2,860	0
105740	Reserves - Interest Transfer	3,213	1,830	3,213
106040	M/V Purchase	0	0	40,000
	<b>Capital Expenditure Total</b>	<b>33,213</b>	<b>4,690</b>	<b>43,213</b>
	<b>Administration General Income Total</b>	<b>(22,913)</b>	<b>(45,224)</b>	<b>(34,563)</b>
	<b>General Administration Expense Total</b>	<b>267,130</b>	<b>226,151</b>	<b>419,488</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 5 - Law, Order, Public Safety</b>				
	<b>Fire Prevention</b>			
	<b>Operating Expenditure</b>			
106420	Insurance	24,728	21,942	22,360
106720	Communication Mtce & Reps	500	385	500
106920	Fire Control Other	7,500	7,600	14,350
107730	Hydrant Repairs	1,500	5,406	5,205
107220	Admin Allocation	18,589	24,747	21,673
165400	Asset Depreciation	86,500	114,375	114,800
	<b>Operating Expenditure Total</b>	<b>139,317</b>	<b>174,455</b>	<b>178,888</b>
	<b>Operating Income</b>			
107030	Fines and Penalties	(500)	0	0
107230	Grants	(39,000)	(24,563)	(25,000)
	<b>Operating Income Total</b>	<b>(39,500)</b>	<b>(24,563)</b>	<b>(25,000)</b>
	<b>Animal Control</b>			
	<b>Operating Expenditure</b>			
107420	Admin Allocation	11,164	10,776	13,004
108100	LG Resource Sharing	5,000	0	5,000
108220	Dog Pound Maintenance	500	134	400
108730	Cat Act Implementation	200	155	200
108320	Control Expenses Other	200	227	300
	<b>Operating Expenditure Total</b>	<b>17,064</b>	<b>11,292</b>	<b>18,904</b>
	<b>Operating Income</b>			
108330	Dog Registration Fees	(1,000)	(1,180)	(1,120)
108530	Impounding Fees	0	(200)	(200)
108740	Cat control income	(500)	(90)	(200)
	<b>Operating Income Total</b>	<b>(1,500)</b>	<b>(1,470)</b>	<b>(1,520)</b>
	<b>Other Law, Order, Public Safety</b>			
	<b>Operating Expenditure</b>			
109220	LG Resource Sharing - CES & Ranger	1,600	29	1,650
109310	LG Resource Sharing - CES & Ranger	20,000	6,903	10,000
109320	Emergency Officer (Morowa, Mingenew, Perenjori & FESA)	4,110	2,832	4,981
	<b>Operating Expenditure Total</b>	<b>25,710</b>	<b>9,764</b>	<b>16,631</b>
	<b>Capital Income</b>			
109530	Grants	0	(50,235)	(57,378)
	<b>Capital Income Total</b>	<b>0</b>	<b>(50,235)</b>	<b>(57,378)</b>
	<b>Capital Expenditure</b>			
109400	Furniture & Equipment	20,000	110,717	0
	<b>Capital Expenditure Total</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
	<b>Law, Order, Public Safety Total Income</b>	<b>(41,000)</b>	<b>(26,033)</b>	<b>(26,520)</b>
	<b>Law, Order, Public Safety Total Expense</b>	<b>182,091</b>	<b>195,511</b>	<b>214,423</b>



Account No.	Shire of Three Springs Description	2018/19 BUDGET \$	2018/19 ACTUAL \$	2019/20 BUDGET \$
<b>Schedule 7 - Health</b>				
	<b>Maternal &amp; Infant Health</b>			
	<b>Health Insp &amp; Administration</b>			
	<b><u>Operating Expenditure</u></b>			
112720	Superannuation	0	46	0
113120	Admin Allocation	3,718	7,162	4,335
165600	Asset Depreciation	14,000	17,372	17,253
	<b>Operating Expenditure Total</b>	<b>17,718</b>	<b>24,580</b>	<b>21,588</b>
	<b><u>Operating Income</u></b>			
114230	CHGS - Other	(500)	(363)	(350)
	<b>Operating Income Total</b>	<b>(500)</b>	<b>(363)</b>	<b>(350)</b>
	<b>Preventive Services - Other</b>			
	<b><u>Operating Expenditure</u></b>			
115520	Analytical Expenses	360	357	370
115620	Sundry Expenses	0	10	0
	<b>Operating Expenditure Total</b>	<b>360</b>	<b>367</b>	<b>370</b>
	<b><u>Operating Income</u></b>			
115730	Fines and Penalties	0	0	0
	<b>Operating Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Other Health</b>			
	<b><u>Operating Expenditure</u></b>			
115420	Admin Allocation	7,436	7,184	8,669
115920	Dental Surgery	3,750	4,655	6,135
	<b>Operating Expenditure Total</b>	<b>11,186</b>	<b>11,839</b>	<b>14,804</b>
	<b><u>Operating Income</u></b>			
115930	CHGS - Dental Surgery	(15,600)	(15,918)	(16,800)
	<b>Operating Income Total</b>	<b>(15,600)</b>	<b>(15,918)</b>	<b>(16,800)</b>
<b>Schedule 7 - Health</b>				
	<b>Medical Centre</b>			
	<b><u>Operating Expenditure</u></b>			
111420	MC - Superannuation	0	465	0
111920	MC - Telephone, Facsimile & Internet	1,000	2,502	2,550
112320	MC - Medical Centre Maintenance	24,210	23,713	26,493
112420	MC - Vehicle Running Costs (TS 125)	5,360	2,308	4,167
113320	MC - Computer Systems	2,500	1,830	2,500
113420	MC - Postage & Freight	100	0	100
113520	MC - Subscriptions	100	91	100
114120	MC - Doctors House Maintenance	0	2,205	3,000
114220	MC - Medical Equipment	2,000	0	2,000
114520	Administrated Allocated	14,871	10,357	17,338
165500	Depreciation on Assets - MC & DS	37,500	45,295	45,000
166610	Loss on Sale of Assets - MC & DS	0	0	0
	<b>Operating Expenditure Total</b>	<b>87,641</b>	<b>88,766</b>	<b>103,248</b>
	<b><u>Operating Income</u></b>			
111630	MC - Medical Centre Reimbursements	0	(3)	0
	<b>Operating Income Total</b>	<b>0</b>	<b>(3)</b>	<b>0</b>
	<b><u>Capital Expenditure</u></b>			
111040	Furniture & Equipment (Medical Centre)	30,000	0	45,000
	<b>Capital Expenditure Total</b>	<b>30,000</b>	<b>0</b>	<b>45,000</b>
	<b>Health Total Operating Income</b>	<b>(16,100)</b>	<b>(16,284)</b>	<b>(17,150)</b>
	<b>Health Total Operating Expense</b>	<b>116,905</b>	<b>125,552</b>	<b>140,010</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 8 - Welfare Services</b>				
	<b>Other Welfare</b>			
	<b>Operating Expenditure</b>			
116410	Three Springs Child Care Centre Superannuation	0	197	0
119220	Seniors Event Expenditure	2,760	0	2,760
116620	Day Care Centre	4,050	9,980	11,581
165700	Asset Depreciation (SCH8)	1,000	889	1,000
	<b>Operating Expenditure Total</b>	<b>12,810</b>	<b>11,066</b>	<b>15,341</b>
	<b>Operating Income</b>			
116660	Interest on Reserves	(12,762)	(13,138)	(12,762)
116630	Seniors Event Income	(1,000)	(3,500)	(2,000)
	<b>Operating Income Total</b>	<b>(13,762)</b>	<b>(17,093)</b>	<b>(14,762)</b>
	<b>Capital Income</b>			
116430	Grants - DayCare Centre	(1,050,000)	(270,000)	(780,000)
116650	Transfer From Reserves	(500,000)	0	(500,000)
	<b>Capital Income Total</b>	<b>(1,550,000)</b>	<b>(270,000)</b>	<b>(1,280,000)</b>
	<b>Capital Expenditure</b>			
116150	Child Care Building	1,630,000	336,280	1,330,000
116540	Reserve - Interest Transfer	12,762	13,138	12,762
	<b>Capital Expenditure Total</b>	<b>1,642,762</b>	<b>349,418</b>	<b>1,342,762</b>
	<b>Welfare Services Operating Income</b>	<b>(13,762)</b>	<b>(17,093)</b>	<b>(14,762)</b>
	<b>Welfare Services Operating Expense</b>	<b>12,810</b>	<b>11,066</b>	<b>15,341</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 9 - Housing</b>				
	<b>Council Staff</b>			
	<b>Operating Expenditure</b>			
117120	Building Maintenance (Including Insurance)	71,705	81,657	101,697
117420	Other Expenditure	200	0	200
118020	Admin Allocation	29,743	28,736	34,677
	<b>Operating Expenditure Total</b>	<b>101,648</b>	<b>110,392</b>	<b>136,574</b>
	<b>Operating Income</b>			
117230	Charges Rent / Leases	(20,000)	(27,829)	(30,000)
117330	Other Minor Charges	(1,250)	(2,723)	(3,000)
	<b>Operating Income Total</b>	<b>(21,250)</b>	<b>(30,551)</b>	<b>(33,000)</b>
	<b>Housing Other</b>			
	<b>Operating Expenditure</b>			
117020	Admin Allocation	37,179	35,919	43,346
117220	Housing Other Maintenance	62,334	72,940	87,535
118420	Write-Off Housing Other	1,000	0	1,000
165800	Asset Depreciation (SCH9)	140,150	137,845	140,150
	<b>Operating Expenditure Total</b>	<b>240,663</b>	<b>246,704</b>	<b>272,031</b>
	<b>Operating Income</b>			
117430	Contributions - Other	(500)	(781)	(800)
117530	Charges - LGHCP Housing	(13,320)	(9,934)	(9,500)
117730	Charges - Housing Other	(6,500)	0	0
117830	Charges - Rental Dental House	(5,500)	(8,600)	(8,000)
117930	Charges -North Midland Health Service House	(9,360)	(9,360)	(9,360)
118330	LGCHP Reserve Interest	(3,958)	(4,074)	(3,958)
118530	Housing Reserve Interest	(3,021)	(3,110)	(3,021)
118830	Charges - Kadathinni Units	(33,800)	(30,454)	(30,000)
119130	Profit On Asset Disposal (S9)	0	0	0
	<b>Operating Income Total</b>	<b>(75,959)</b>	<b>(66,314)</b>	<b>(64,639)</b>
	<b>Capital Income</b>			
117550	Transfers Ex Building Reserve	(100,000)	0	0
118150	LCHP Reserve Transfer	(60,000)	0	0
	<b>Capital Income Total</b>	<b>(60,000)</b>	<b>0</b>	<b>0</b>
	<b>Capital Expenditure</b>			
117320	Buildings - Housing Other	65,000	45,733	25,000
117440	Buildings - Staff housing	47,000	14,729	58,500
117840	Reserve - Interest Transfer	3,958	4,074	3,958
117940	Transfer to Reserves	23,021	23,110	203,021
	<b>Capital Expenditure Total</b>	<b>138,979</b>	<b>87,647</b>	<b>290,479</b>
	<b>Housing Operating Income Total</b>	<b>(97,209)</b>	<b>(96,866)</b>	<b>(97,639)</b>
	<b>Housing Operating Expense Total</b>	<b>342,311</b>	<b>357,096</b>	<b>408,605</b>

Account No.	Shire of Three Springs Description	2018/19 BUDGET \$	2018/19 ACTUAL \$	2019/20 BUDGET \$
<b>Schedule 10 - Community Amenities</b>				
	<b>Sanitation - Household Refuse</b>			
	<b>Operating Expenditure</b>			
117620	Domestic Refuse Collection	31,000	29,283	31,000
117720	Rubbish Site Maintenance	35,426	17,190	30,000
117920	Recycling Depot	300	186	300
118120	Admin Allocation	11,154	10,379	13,004
165900	Asset Depreciation (SCH10)	20,220	21,780	21,800
	<b>Operating Expenditure Total</b>	<b>98,100</b>	<b>78,818</b>	<b>96,104</b>
	<b>Operating Income</b>			
118030	Domestic Refuse Removal	(47,300)	(47,051)	(47,300)
	<b>Operating Income Total</b>	<b>(47,300)</b>	<b>(47,051)</b>	<b>(47,300)</b>
	<b>Other Sanitation</b>			
	<b>Operating Expenditure</b>			
118620	Commercial, Industrial Refuse Collection	20,000	18,860	20,000
118720	Collection - Streets & Parks	2,350	1,894	2,350
119020	Litter Control	780	204	780
	<b>Operating Expenditure Total</b>	<b>23,130</b>	<b>20,958</b>	<b>23,130</b>
	<b>Operating Income</b>			
119230	Commercial Refuse Removal	(16,230)	(16,215)	(16,215)
119430	Sundry Income	(1,000)	(95)	(100)
119530	Additional Refuse Removal Charges	(5,500)	(4,840)	(4,840)
119550	Disposal Site Fees	0	(136)	(200)
	<b>Operating Income Total</b>	<b>(22,730)</b>	<b>(21,286)</b>	<b>(21,355)</b>
	<b>Sewerage</b>			
	<b>Operating Expenditure</b>			
117820	Effluent Drainage Scheme	450	488	650
	<b>Operating Expenditure Total</b>	<b>450</b>	<b>488</b>	<b>650</b>
	<b>Operating Income</b>			
119830	Septic Tank Fees	0	(533)	(300)
119840	Septic Tank Fees	0	(215)	(300)
119930	Contributions & Donations	0	(4,075)	0
	<b>Operating Income Total</b>	<b>0</b>	<b>(4,822)</b>	<b>(600)</b>
	<b>Urban Stormwater Drainage</b>			
	<b>Operating Expenditure</b>			
120020	Stormwater Drain Maintenance	9,950	8,945	9,950
	<b>Operating Expenditure Total</b>	<b>9,950</b>	<b>8,945</b>	<b>9,950</b>
	<b>Town Planning &amp; Reg Development</b>			
	<b>Operating Expenditure</b>			
121020	Townscape Project	20,000	27	20,000
121120	Town Planning & DAP	24,500	2,690	5,000
121220	Admin Allocation	18,589	16,770	21,673
121520	Town Planning Scheme	5,000	8,060	10,000
121720	Townsite Expansion Strategy	5,000	0	5,000
	<b>Operating Expenditure Total</b>	<b>73,089</b>	<b>27,547</b>	<b>61,673</b>
	<b>Operating Income</b>			
122130	Charges - Rezoning	0	(3,657)	(3,657)
122530	Town Planning Assessment Fees	(3,000)	(1,994)	(2,000)
122630	Sundry Income	0	(3,242)	(3,000)
	<b>Operating Income Total</b>	<b>(3,000)</b>	<b>(8,893)</b>	<b>(8,657)</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 10 - Community Amenities</b>				
	<b>Other Community Amenties</b>			
	<b>Operating Expenditure</b>			
121320	Main Street Re-vitalisation Project	5,000	0	5,140
121330	Railway Station Maintenance	1,650	855	1,495
121420	FM Transmitter Maintenance	3,100	2,610	3,260
123020	Cemetery Operation / Maintenance	16,580	22,182	25,400
123120	Thrift Shop	3,460	7,636	3,490
123220	Public Conveniences	7,580	7,906	9,030
123320	Duffy's Store Maintenance	1,870	1,857	3,120
123420	ADSL 2 + Upgrade	0	47	100
123620	Admin Allocation	18,589	17,563	21,673
124100	Day Care Centre Maintenance	7,600	5,434	6,500
124120	Geraldton Crematorium	0	40	100
124320	Community Development Officer Wages	49,085	32,556	50,311
124360	Staff Training	3,000	525	3,000
124370	Staff Training	0	326	500
	<b>Operating Expenditure Total</b>	<b>117,514</b>	<b>99,211</b>	<b>133,119</b>
	<b>Operating Income</b>			
123630	Cemetery Fees	(1,580)	(2,171)	(2,000)
123640	Community Bus Charges	(1,250)	(2,145)	(2,000)
124030	Interest - Potable Water Reserve	(1,241)	(1,277)	(1,241)
	<b>Operating Income Total</b>	<b>(4,071)</b>	<b>(5,593)</b>	<b>(5,241)</b>
	<b>Capital Expenditure</b>			
124040	Buildings	5,000	4,950	25,000
127240	Reserve Transfers Potable Water	25,000	25,000	25,000
127250	Interest Potable Water Reserve	1,241	1,277	1,241
	<b>Capital Expenditure Total</b>	<b>31,241</b>	<b>31,227</b>	<b>51,241</b>
	<b>Community Amenities Total Income</b>	<b>(77,101)</b>	<b>(87,646)</b>	<b>(83,153)</b>
	<b>Community Amenities Total Expense</b>	<b>322,233</b>	<b>235,967</b>	<b>324,626</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 11 - Recreation And Culture</b>				
	<b>Public Halls Civic Centres</b>			
	<b><u>Operating Expenditure</u></b>			
124220	Public Halls	23,005	23,567	27,095
124260	Hall Hire Refunds	3,500	2,289	1,000
124620	Admin Allocation	22,307	21,552	26,008
	<b>Operating Expenditure Total</b>	<b>48,812</b>	<b>47,407</b>	<b>54,103</b>
	<b><u>Operating Income</u></b>			
124330	Charges - Equipment Hire	0	(55)	(200)
124530	Charges - Hall Hire	(2,500)	(1,885)	(1,500)
	<b>Operating Income Total</b>	<b>(2,500)</b>	<b>(1,940)</b>	<b>(1,700)</b>
	<b><u>Operating Expenditure</u></b>			
126020	Swimming Pool Operating expenses	130,025	82,643	100,604
126100	Pool Salaries	60,806	38,334	62,874
126120	Superannuation	5,248	5,407	5,339
126130	Contributions	0	289	500
126420	Public Parks, Gardens & Reserves	99,017	66,059	71,290
126520	Other Sporting Amenities	112,315	91,695	127,980
126820	Exp - Bowling Club	0	1,184	1,184
126920	Sporting Body Grants	0	423	500
127020	Admin Allocation	55,768	53,879	65,019
127120	Admin Allocation - Pool	26,025	25,144	30,342
127310	Bank Charges-Loan	1,348	968	1,348
127320	Interest on Council Loan - Swimming Pool	5,563	4,698	4,092
166000	Asset Depreciation (Sch 11)	275,700	334,133	335,000
	<b>Operating Expenditure Total</b>	<b>771,815</b>	<b>704,856</b>	<b>806,072</b>
	<b><u>Operating Income</u></b>			
127230	Interest on Reserves	(3,354)	(3,453)	(3,354)
127330	Contributions & Donations	(11,500)	(2,050)	(1,750)
127530	Charges - Rec Leases/Rentals	(3,850)	(3,409)	(3,850)
127630	Tennis Court Contribution	0	(500)	(500)
127830	Charges - Pool Admissions	(8,150)	(6,115)	(7,150)
127850	Charges - Pool Training Room	0	(255)	0
127930	Contribution - Other (No gst)	(2,500)	(2,500)	(2,500)
128230	Grant - Tanks	(10,000)	0	0
129150	Contributions	(1,000)	(605)	(1,000)
	<b>Operating Income Total</b>	<b>(40,354)</b>	<b>(18,887)</b>	<b>(20,104)</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 11 - Recreation And Culture</b>				
	<b>Libraries</b>			
	<b><u>Operating Expenditure</u></b>			
129020	Salaries (Library)	22,429	16,485	28,857
129320	Library Operations	1,550	1,191	1,295
129420	Industry Guarantee Training	0	0	0
129520	Admin Allocation	29,743	28,736	34,677
	<b>Operating Expenditure Total</b>	<b>53,722</b>	<b>46,411</b>	<b>64,829</b>
	<b><u>Operating Income</u></b>			
129630	Contributions & Donations	(500)	(221)	(300)
	<b>Operating Income Total</b>	<b>(500)</b>	<b>(221)</b>	<b>(300)</b>
	<b>Other Culture</b>			
	<b><u>Operating Expenditure</u></b>			
131220	Heritage plan	1,420	0	1,420
131320	Centenary Park	7,950	6,569	10,700
131420	Youth Week Celebrations	100	0	100
131550	Community Events Expenses	6,650	5,712	6,200
131450	RSL Carrier Shed	750	909	1,000
	<b>Operating Expenditure Total</b>	<b>16,870</b>	<b>13,190</b>	<b>19,420</b>
	<b><u>Operating Income</u></b>			
131330	Contributions & Donations	0	(36)	(50)
131370	Youth Week Grant	(2,300)	(2,909)	(2,909)
	<b>Operating Income Total</b>	<b>(2,300)</b>	<b>(2,945)</b>	<b>(2,959)</b>
	<b><u>Capital Expenditure</u></b>			
128140	Pavilion Upgrade	7,500	(2,200)	5,000
124340	Buildings	5,000	53	15,000
128340	Buildings - Shelter	0	0	50,000
128540	Furniture & Equipment	40,000	0	27,500
128650	Infrastructure - Parks & Ovals - Water Tanks	50,000	5,818	27,500
128740	Reserve Transfer	0	0	0
128840	Reserve - Interest Transfer	3,354	3,453	3,354
128940	Principal on Loan - Swimming Pool	37,027	37,027	20,265
	<b>Capital Expenditure Total</b>	<b>147,881</b>	<b>44,151</b>	<b>148,619</b>
	<b>Recreation And Culture Total Income</b>	<b>(45,654)</b>	<b>(23,992)</b>	<b>(25,063)</b>
	<b>Recreation And Culture Total</b>	<b>891,219</b>	<b>811,865</b>	<b>944,424</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 12 - Transport</b>				
	<b>Mtce,Sts,Roads,Bridges, Depot</b>			
	<b><u>Operating Expenditure</u></b>			
133220	Road Project WANDRRA	537,311	0	0
133520	Maintenance General	451,020	450,204	491,000
133620	Street Trees & Watering	6,650	1,376	4,450
133720	Tree Pruning	115,000	61,893	70,000
134020	Depot Maintenance	34,391	41,646	45,000
134120	Footpaths	2,500	2,190	2,500
134220	Lighting of Streets	23,925	23,909	23,925
134320	Street Cleaning	19,720	41,038	45,000
134420	Traffic Signs & Control Equipment	6,000	2,710	5,000
134520	Contract Cartage	0	818	1,000
134620	Roman - Annual Maintenance	5,752	5,861	5,861
134720	Admin Allocations - Maintenance	59,486	60,666	69,353
	<b>Operating Expenditure Total</b>	<b>1,261,755</b>	<b>692,312</b>	<b>763,089</b>
	<b><u>Operating Income</u></b>			
135100	Grants - Street Lighting	(612)	(631)	(612)
135330	Grants - Street Lighting	(200)	(200)	(200)
135430	Grants - Blackspot Funding	(150,000)	0	(480,000)
135530	Grants - Direct - MRWA	(59,256)	(101,045)	(111,231)
136510	WANDRA - Natural Disaster	(7,014)	(7,220)	(7,014)
136530	Contribution - Rural Road Maintenance	0	(2,400)	(1,600)
	<b>Operating Income Total</b>	<b>(217,082)</b>	<b>(111,496)</b>	<b>(600,657)</b>
	<b><u>Operating Expenditure</u></b>			
135020	Interest on Loans	3,251	3,211	1,434
135010	Bank charges - Loan	788	396	250
166200	Asset Depreciation (SCH12)	60,000	862,140	106,045
167210	Loss on Asset Disposal (S12)	10,000	0	17,300
	<b>Operating Expenditure Total</b>	<b>74,039</b>	<b>865,747</b>	<b>125,029</b>
	<b><u>Operating Income</u></b>			
135550	Realisation sale of Asset	100,000	157,000	103,000
135610	Plant Reserve - Interest	(5,896)	(6,070)	(6,000)
135850	Proceeds Sale of Assets	(100,000)	(157,000)	(103,000)
167230	Profit On Asset Disposal	(4,250)	(16,289)	(14,000)
	<b>Operating Income Total</b>	<b>(10,146)</b>	<b>(22,358)</b>	<b>(20,000)</b>
	<b><u>Traffic Control</u></b>			
	<b><u>Operating Expenditure</u></b>			
137120	Salaries - Online Licensing	33,835	32,762	42,327
137320	Other - Online Licensing	2,100	794	900
137420	Admin Allocations	22,307	17,563	26,008
	<b>Operating Expenditure Total</b>	<b>58,242</b>	<b>51,119</b>	<b>69,235</b>
	<b><u>Operating Income</u></b>			
143230	Commission - Online Licensing	(11,500)	(11,083)	(10,900)
	<b>Operating Income Total</b>	<b>(11,500)</b>	<b>(11,083)</b>	<b>(10,900)</b>
	<b><u>Operating Expenditure</u></b>			
137720	Airstrip Maintenance Expenses	7,550	3,863	4,460
	<b>Operating Expenditure Total</b>	<b>7,550</b>	<b>3,863</b>	<b>4,460</b>



Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 12 - Transport</b>				
	<b>Capital Income</b>			
135230	Grants - RRG Projects - MRWA	(569,000)	(407,042)	(580,666)
136030	Grants - Roads To Recovery - DOTARS	(310,101)	(310,101)	(292,000)
136130	Grants - Country Pathways	(30,000)	(30,000)	(30,000)
	<b>Capital Income Total</b>	<b>(909,101)</b>	<b>(747,143)</b>	<b>(902,666)</b>
	<b>Capital Expenditure</b>			
131030	Reserve Transfer Road	25,000	25,000	50,000
131040	B/Spot - Midland Arrino Intersection	225,000	0	706,000
131050	B/Spot - Midland Arrino Intersection	612	631	612
131240	RRG Projects	0	51,918	0
131340	Roads to Recovery Projects	168,501	160,590	389,669
131640	Municipal Fund Projects	595,063	295,972	535,744
131540	MRWA Fund Projects	853,500	608,580	871,000
132240	Footpaths	80,000	7,255	60,000
133040	Footpaths	7,014	7,220	7,014
133140	Reserve Transfer	0	25,000	50,000
155940	Town Streets - Kerbing & Drainage	102,606	865	40,000
134840	Furniture & Equipment	10,000	0	24,000
134940	Buildings	0	0	50,000
135440	Purchase of Motor Vehicles	0	0	97,500
135540	Purchase Plant & Equipment	470,000	520,167	215,000
135640	Tools & Equipment	20,000	0	63,000
135740	Transfer To Reserve	56,000	56,000	207,500
135840	Loan Principal	29,206	29,206	31,024
135940	Reserve - Interest Transfer	5,896	6,070	6,000
	<b>Capital Expenditure Total</b>	<b>2,648,398</b>	<b>1,794,474</b>	<b>3,404,063</b>
	<b>Transport Total Income</b>	<b>(238,728)</b>	<b>(144,938)</b>	<b>(631,557)</b>
	<b>Transport Total Expense</b>	<b>1,401,586</b>	<b>1,613,041</b>	<b>961,813</b>

Account No.	Shire of Three Springs Description	2018/19 BUDGET \$	2018/19 ACTUAL \$	2019/20 BUDGET \$
<b>Schedule 13 - Economic Services</b>				
	<b>Rural Services</b>			
	<b>Operating Expenditure</b>			
138420	Noxious Weeds/Pest Plants	15,900	12,213	24,600
138520	Vermin Control	250	371	400
	<b>Operating Expenditure Total</b>	<b>16,150</b>	<b>12,584</b>	<b>25,000</b>
	<b>Tourism And Area Promotion</b>			
	<b>Operating Expenditure</b>			
139120	Area Promotion	6,700	18,003	31,700
139220	Visitors Centre	5,650	13,683	7,850
139320	Information Bay / Entrances	7,670	4,058	6,840
139420	Eco Caravan Park Maintenance	900	821	2,200
139520	Admin Allocations	26,025	24,350	30,342
139620	Historical Building (Old Nurses Quarters)	2,300	2,068	2,650
139720	TAP Phone & Internet	700	572	700
166300	Asset Depreciation (SCH13)	7,500	5,786	7,500
	<b>Operating Expenditure Total</b>	<b>57,445</b>	<b>69,341</b>	<b>89,782</b>
	<b>Operating Income</b>			
139430	Visitors Centre Income	(1,000)	0	0
139830	Reimbursements	0	(35)	(100)
139930	CHGS - Caravan & Camping	(1,000)	(727)	(750)
	<b>Operating Income Total</b>	<b>(2,000)</b>	<b>(762)</b>	<b>(850)</b>
	<b>Building Control</b>			
	<b>Operating Expenditure</b>			
140620	Building Control expenses	3,500	3,549	4,500
	<b>Operating Expenditure Total</b>	<b>3,500</b>	<b>3,549</b>	<b>4,500</b>
	<b>Operating Income</b>			
141330	BRB Commission	(100)	(23)	(100)
141430	CHGS - Building Permits	(650)	(638)	(650)
141530	CHGS - Demolition Fees	(350)	0	(350)
141830	BCITF Commission	(100)	(15)	(100)
	<b>Operating Income Total</b>	<b>(1,200)</b>	<b>(676)</b>	<b>(1,200)</b>
	<b>Economic Development</b>			
	<b>Operating Expenditure</b>			
140920	Economic Development - Employment Expenses	36,485	32,556	37,397
140930	Economic Development - Employment Expenses	0	2,366	2,520
	<b>Operating Expenditure Total</b>	<b>36,485</b>	<b>34,921</b>	<b>39,917</b>
	<b>Other Economic Services</b>			
	<b>Operating Expenditure</b>			
142320	Water Supply Standpipes	6,700	4,152	20,700
142350	Gravel Pits	500	127	835
	<b>Operating Expenditure Total</b>	<b>7,200</b>	<b>4,279</b>	<b>21,535</b>
	<b>Operating Income</b>			
142730	Water Sales	(5,000)	(480)	(5,000)
142830	Interest on Gravel Reserve	(1,169)	(1,203)	(1,169)
	<b>Operating Income Total</b>	<b>(6,169)</b>	<b>(1,683)</b>	<b>(6,169)</b>
	<b>Capital Expenditure</b>			
114340	Furniture & Equipment	0	0	7,500
138040	Furniture & Equipment	12,500	(10)	5,000
138140	Buildings - Arrino Garden	10,000	0	10,000
139640	Reserve - Interest Transfer	1,169	1,203	1,169
138540	Buildings	8,600	0	8,600
	<b>Capital Expenditure Total</b>	<b>4,864,743</b>	<b>1,193</b>	<b>32,269</b>
	<b>Other Economic Services Total Income</b>	<b>(9,369)</b>	<b>(3,120)</b>	<b>(8,219)</b>

Account No.	Shire of Three Springs Description	2018/19 BUDGET \$	2018/19 ACTUAL \$	2019/20 BUDGET \$
	<b>Economic Services Total Expenditure</b>	<b>120,780</b>	<b>124,675</b>	<b>180,734</b>

Schedule 14 - Other Property And Services				
	<b>Public Works Overheads</b>			
	<u>Operating Income</u>			
143330	Charges - Private Works Various	(6,200)	(14,792)	(15,000)
	<b>Operating Income Total</b>	<b>(6,200)</b>	<b>(14,792)</b>	<b>(15,000)</b>
	<b>Private Works</b>			
	<u>Operating Expenditure</u>			
142820	Private Works Various	5,500	5,494	6,700
149720	Admin Allocation	7,436	7,184	8,669
	<b>Operating Expenditure Total</b>	<b>12,936</b>	<b>12,678</b>	<b>15,369</b>
	<u>Operating Expenditure</u>			
143320	Depot Salary	102,650	107,371	110,000
143420	Depot Salary Superannuation	16,490	8,535	14,876
143520	Travelling & Conferences	3,000	0	3,000
143620	Superannuation O/S Worker	60,220	46,765	79,090
143720	Sick & Holiday Pay	85,312	79,417	97,959
143820	OHS Protective Clothing & Equipment	7,500	3,837	7,500
143920	W/Supervisor - Admin Allocated	70,640	67,850	82,357
144020	Removal Expenses - Relocation	4,000	0	4,000
144120	Staff Expenses Other - Medical, etc	2,000	2,541	2,100
144220	Long Service Leave	0	21,080	25,000
144320	Insurance on Works	30,000	27,504	29,300
144520	Staff Training (OHS, etc)	10,000	2,014	5,000
147820	Staff Allowances	11,700	15,143	17,200
174220	Less PWO Allocated To W&S	(410,512)	(359,502)	(462,165)
174320	FBT (Outside Workers)	5,000	761	1,000
174420	Staff Subsidies	2,000	379	500
	<b>Operating Expenditure Total</b>	<b>0</b>	<b>23,695</b>	<b>16,717</b>
	<u>Operating Income</u>			
144230	Reimbursements	0	(30,000)	0
	<b>Operating Income Total</b>	<b>0</b>	<b>(30,000)</b>	<b>0</b>
	<b>Plant Operation Costs</b>			
	<u>Operating Expenditure</u>			
131740	Tool Maintenance	52,050	49,891	60,684
144420	Tool Maintenance	500	584	500
144720	Fuel & Oils	105,000	100,883	120,000
144820	Tyres & Sundries	0	0	0
144920	Parts & Repairs	84,770	57,528	61,560
145020	Expendable Tools	4,500	1,671	4,500
145120	Repairs Wages	84,682	90,251	113,417
145220	Insurance & Licences	44,200	49,027	51,873
145320	Other	0	598	598
145420	Less Plant Overhead Allocations	(384,202)	(345,351)	(413,998)
145520	Consumables	5,000	5,756	5,000
162640	Allocation Of Housing Exp Via ABC	3,500	596	6,500
166400	Asset Depreciation (SCH14)	168,720	240,069	245,900
168900	Depreciation Charged to Works & Services	(168,720)	(224,311)	(245,900)
	<b>Operating Expenditure Total</b>	<b>(52,050)</b>	<b>(22,699)</b>	<b>10,634</b>
	<u>Operating Income</u>			
144830	Diesel Fuel Rebate	(22,250)	(24,412)	(20,000)
144930	Reimbursements	(3,000)	(9)	(1,000)
	<b>Operating Income Total</b>	<b>(25,250)</b>	<b>(24,421)</b>	<b>(21,000)</b>

Shire of Three Springs		2018/19	2018/19	2019/20
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 14 - Other Property And Services</b>				
	<b>Salaries And Wages</b>			
	<b>Operating Expenditure</b>			
145720	Gross Total Salaries & Wages	1,193,468	1,104,402	1,375,561
145920	Workers Compensation	30,000	6,030	6,755
146100	Paid Parental Leave Expense	0	16,547	0
146120	RDO and Time In Lieu Accruals	3,000	1,372	3,000
168020	Less Salaries & Wages Alloc - S20	(1,193,468)	(1,100,332)	(1,375,461)
168120	Accrued Salaries & Wages Previous Year	0	0	0
	<b>Operating Expenditure Total</b>	<b>33,000</b>	<b>28,057</b>	<b>9,855</b>
	<b>Operating Income</b>			
146130	Reimbursements - Workers Compensation	(30,000)	(6,754)	(6,755)
	<b>Operating Income Total</b>	<b>(30,000)</b>	<b>(6,754)</b>	<b>(6,755)</b>
	<b>Other Property And Services Total Income</b>	<b>(61,450)</b>	<b>(75,966)</b>	<b>(42,755)</b>
	<b>Other Property And Services Total Expenditure</b>	<b>(6,114)</b>	<b>41,731</b>	<b>52,575</b>

<b>Summary</b>				
	<b>Capital Income Total</b>	<b>(\$2,519,101)</b>	<b>(\$1,067,378)</b>	<b>(\$2,240,044)</b>
	<b>Capital Expenditure Total</b>	<b>\$9,557,217</b>	<b>\$2,312,799</b>	<b>\$5,357,646</b>
	<b>General Purpose Income Total</b>	<b>(\$2,554,956)</b>	<b>(\$3,417,399)</b>	<b>(\$2,776,305)</b>
	<b>Administration General Income Total</b>	<b>(\$22,913)</b>	<b>(\$45,224)</b>	<b>(\$34,563)</b>
	<b>Law, Order, Public Safety Total Income</b>	<b>(\$41,000)</b>	<b>(\$26,033)</b>	<b>(\$26,520)</b>
	<b>Health Total Operating Income</b>	<b>(\$16,100)</b>	<b>(\$16,284)</b>	<b>(\$17,150)</b>
	<b>Welfare Services Operating Income</b>	<b>(\$13,762)</b>	<b>(\$17,093)</b>	<b>(\$14,762)</b>
	<b>Housing Operating Income Total</b>	<b>(\$97,209)</b>	<b>(\$96,866)</b>	<b>(\$97,639)</b>
	<b>Community Amenities Total Income</b>	<b>(\$77,101)</b>	<b>(\$87,646)</b>	<b>(\$83,153)</b>
	<b>Recreation And Culture Total Income</b>	<b>(\$45,654)</b>	<b>(\$23,992)</b>	<b>(\$25,063)</b>
	<b>Transport Total Income</b>	<b>(\$238,728)</b>	<b>(\$144,938)</b>	<b>(\$631,557)</b>
	<b>Other Economic Services Total Income</b>	<b>(\$9,369)</b>	<b>(\$3,120)</b>	<b>(\$8,219)</b>
	<b>Other Property And Services Total Income</b>	<b>(\$61,450)</b>	<b>(\$75,966)</b>	<b>(\$42,755)</b>
		<b>(\$3,178,242)</b>	<b>(\$3,954,560)</b>	<b>(\$3,757,686)</b>
	<b>General Purpose Expenditures Total</b>	<b>\$39,961</b>	<b>\$38,296</b>	<b>\$48,211</b>
	<b>General Administration Expense Total</b>	<b>\$267,130</b>	<b>\$226,151</b>	<b>\$419,488</b>
	<b>Law, Order, Public Safety Total Expense</b>	<b>\$182,091</b>	<b>\$195,511</b>	<b>\$214,423</b>
	<b>Health Total Operating Expense</b>	<b>\$116,905</b>	<b>\$125,552</b>	<b>\$140,010</b>
	<b>Welfare Services Operating Expense</b>	<b>\$12,810</b>	<b>\$11,066</b>	<b>\$15,341</b>
	<b>Housing Operating Expense Total</b>	<b>\$342,311</b>	<b>\$357,096</b>	<b>\$408,605</b>
	<b>Community Amenities Total Expense</b>	<b>\$322,233</b>	<b>\$235,967</b>	<b>\$324,626</b>
	<b>Recreation And Culture Total</b>	<b>\$891,219</b>	<b>\$811,865</b>	<b>\$944,424</b>
	<b>Transport Total Expense</b>	<b>\$1,401,586</b>	<b>\$1,613,041</b>	<b>\$961,813</b>
	<b>Economic Services Total Expenditure</b>	<b>\$120,780</b>	<b>\$124,675</b>	<b>\$180,734</b>
	<b>Other Property And Services Total Expenditure</b>	<b>(\$6,114)</b>	<b>\$41,731</b>	<b>\$52,575</b>
		<b>\$3,690,912.00</b>	<b>\$3,780,950.61</b>	<b>\$3,710,250.10</b>

**CAPITAL BUDGET - 2019-2020**

By Program				Trade In	Grant Funding
<b>04 Governance</b>					
Plant & Equipment	Replace Nissan Pathfinder - 001-TS	40,000	40,000	20,000	
<b>07 Health</b>					
Furniture & Equipment	Medical Centre Equipment &	45,000	45,000		
<b>08 Welfare Services</b>					
Building	Child Care Facility	1,330,000	1,330,000		780,000
<b>09 Housing</b>					
Buildings	Staff House Capital Maintenance	58,500			
Buildings	Other Housing	25,000	83,500		
<b>10 Community Amenities</b>					
Building	Duffy Stores	25,000			
Building	Community Hall & Sports Pavillion	15,000	40,000		
<b>11 Recreation and Culture</b>					
Buildings	Pavillion	5,000			
Buildings	New Solar Panels - Pool	30,000			
Buildings	Electrical Switchboard Upgrade	20,000			
Furniture & Equipment	Pool Large Inflatable	20,000			
Furniture & Equipment	Pool Hoist	7,500			
Infrastructure - Parks & Oval	Skate Park revamp	10,000			
Infrastructure - Parks & Oval	Domincian Park	5,000			
Infrastructure - Parks & Oval	Hockey Club	5,000			
Infrastructure - Parks & Oval	install Park BBQ - POOL	7,500	110,000		
<b>12 Transport</b>					
Infrastructure - Roads	RRG, R2R, BS,Own				
Infrastructure - Roads Black Spot	MRWA Midlands - Arrino Intersection	706,000			480,000
Infrastructure - Roads	R2R Nebru Road SLK 0.37 - 4.58	389,669			292,000
Infrastructure - Roads	MRWA TS - Morawa Road SLK 6.00 - 10.62	230,000			153,333
Infrastructure - Roads	MRWA Perenjori Road SLK 14.80 - 21.00	298,500			199,000
Infrastructure - Roads	MRWA TS - Enneabba Rd SLK 19.00 - 26	342,500			228,333
Infrastructure - Roads	TS Skipper Road SLK 8.71 - 12.71	151,106			
Infrastructure - Roads	TS Arrino West Road SLK - First 900	41,366			
Infrastructure - Roads	TS Arrino West Road SLK - 5.30 -8.15	206,982			
Infrastructure - Roads	TS Kangaroo Road re-sheet 3kms	136,290			
Infrastructure - Roads Total			2,502,413		1,352,666
Infrastructure - Drainage	Drainage & Kerbing	40,000			
Infrastructure - Footpaths	Footpath	60,000			
Plant & equipment	Vibratory Roller	150,000 replace		30,000	
Plant & equipment	Canter Tray Top Truck	65,000 replace		20,000	
Plant & equipment	Totoya RAV 4 - Doctor	30,000 replace		15,000	
Plant & equipment	Ford Ranger	35,000 replace		12,000	
Plant & equipment	Ford Ranger	32,500 replace		12,000	
Plant & equipment	Arrino West Standpipe	25,000			
Plant & equipment	Mower Atachment	16,000			
Plant & equipment	New Turntable	16,000			
Plant & equipment	New Hoist for Light Vehicles	6,000			
Furniture & Equipment	Road Counters & Office Equipments	24,000			
Buildings	Workshop Shed Extension	50,000	549,500		
<b>13 Economic Services</b>					
Building	Visitor Centre	10,000			
Furniture & Equipment	IT Network	5,000			
Furniture & Equipment	FM Radio	7,500			
Infrastructure - Parks & Oval	Entry Signs/ Sign Boards	8,600	31,100	109,000	2,132,666
<b>Total Asset Aquisition - as per note 4(a) forming part of the budget</b>			4,731,513 \$	4,731,513	