



ADOPTED ANNUAL BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**SHIRE OF THREE SPRINGS**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	5
Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 34
Supplementary Information	
Detailed Budget by Program	35 to 65
Capital Expenditure Summary	66
Works Programme	67
Schedule of Fees & Charges	68 to 72

**SHIRE OF THREE SPRINGS  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue</b>				
Rates	8	1,992,495	1,938,295	1,941,865
Operating grants, subsidies and contributions		1,289,654	1,113,749	1,102,191
Fees and charges	14	257,470	252,341	285,745
Service charges	11	0	0	0
Interest earnings	2(a)	60,596	51,239	49,110
Other revenue	2(a)	45,900	126,478	32,000
		<u>3,646,115</u>	<u>3,482,102</u>	<u>3,410,911</u>
<b>Expenses</b>				
Employee costs		(1,182,676)	(930,007)	(1,056,097)
Materials and contracts		(633,200)	(1,128,418)	(1,079,336)
Utility charges		(198,640)	(205,394)	(172,150)
Depreciation on non-current assets	2(a)	(972,424)	(935,010)	(895,500)
Interest expenses	2(a)	(24,544)	(28,628)	(33,199)
Insurance expenses		(174,381)	(162,917)	(163,531)
Other expenditure		(35,503)	(33,828)	(31,000)
		<u>(3,221,368)</u>	<u>(3,424,202)</u>	<u>(3,430,813)</u>
		424,747	57,900	(19,902)
Non-operating grants, subsidies and contributions		2,360,952	1,030,423	1,772,229
Profit on asset disposals	6	0	12,951	16,800
Loss on asset disposals	6	(11,950)	(54,867)	(75,800)
Loss on revaluation of non current assets		<u>0</u>	<u>0</u>	<u>0</u>
<b>NET RESULT</b>		<b>2,773,749</b>	<b>1,046,407</b>	<b>1,693,327</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>2,773,749</u></b>	<b><u>1,046,407</u></b>	<b><u>1,693,327</u></b>

**Notes:**

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

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur. The Shire has no joint venture arrangements in place made as necessary.

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

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

**SHIRE OF THREE SPRINGS**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
<b>Revenue (Refer Notes 1,2,8,10 to 14)</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance		23,063	23,668	25,800
General purpose funding		2,985,785	2,449,401	2,448,644
Law, order, public safety		163,206	148,148	158,062
Health		25,100	24,001	21,560
Education and welfare		9,900	750	1,500
Housing		110,583	122,643	106,920
Community amenities		80,425	170,810	85,200
Recreation and culture		56,066	53,723	47,095
Transport		122,505	420,724	444,930
Economic services		20,232	11,621	6,700
Other property and services		49,250	56,613	68,000
		<u>3,646,115</u>	<u>3,482,102</u>	<u>3,414,411</u>
<b>Expenses Excluding Finance Costs Refer Notes 1, 2 &amp; 15)</b>				
Governance		(290,585)	(202,258)	(242,463)
General purpose funding		(38,207)	(26,820)	(30,648)
Law, order, public safety		(310,261)	(271,977)	(296,362)
Health		(178,218)	(232,430)	(221,411)
Education and welfare		(10,680)	(9,830)	(30,000)
Housing		(349,781)	(319,433)	(342,240)
Community amenities		(272,545)	(248,672)	(203,357)
Recreation and culture		(870,617)	(916,216)	(883,264)
Transport		(681,497)	(1,046,427)	(981,324)
Economic services		(134,246)	(83,366)	(119,461)
Other property and services		(60,187)	(38,145)	(50,584)
		<u>(3,196,824)</u>	<u>(3,395,574)</u>	<u>(3,401,114)</u>
<b>Finance Costs (Refer Notes 2 &amp; 9)</b>				
Law, order, public safety		0	0	0
Housing		0	0	0
Community amenities		0	0	0
Recreation and culture		(10,521)	(11,584)	(10,256)
Transport		(10,723)	(14,107)	(15,143)
Economic services		0	0	0
		<u>(24,544)</u>	<u>(28,628)</u>	<u>(33,199)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
Law, order, public safety		610,784	0	520,800
Health		0	0	0
Education and welfare		500,000	0	0
Recreation and culture		0	21,450	21,450
Transport		1,244,168	961,802	1,189,654
		<u>2,360,952</u>	<u>1,030,423</u>	<u>1,772,229</u>

**SHIRE OF THREE SPRINGS  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Profit/(Loss) On</b>				
<b>Disposal Of Assets (Refer Note 6)</b>				
Governance		0	(6,398)	(7,800)
Health		0	(10,154)	(7,500)
Transport		(11,950)	(25,364)	(43,700)
		<u>(11,950)</u>	<u>(41,916)</u>	<u>(59,000)</u>
<b>Loss on</b>				
<b>Revaluation Of Non Current Assets</b>				
Transport		<u>0</u>	<u>0</u>	<u>0</u>
		0	0	0
<b>NET RESULT</b>		<b>2,773,749</b>	<b>1,046,407</b>	<b>1,693,327</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>2,773,749</u></b>	<b><u>1,046,407</u></b>	<b><u>1,693,327</u></b>

**Notes:**

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

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

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

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

**SHIRE OF THREE SPRINGS  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,004,495	1,944,016	1,921,865
Operating grants, subsidies and contributions		1,622,401	756,764	1,101,191
Fees and charges		257,470	252,341	285,745
Service charges		0	0	
Interest earnings		60,596	51,239	49,110
Goods and services tax		0	(454)	0
Other revenue		45,900	126,478	32,000
		<u>3,990,862</u>	<u>3,130,384</u>	<u>3,389,911</u>
<b>Payments</b>				
Employee costs		(1,178,504)	(926,308)	(1,029,397)
Materials and contracts		(568,988)	(1,096,333)	(1,053,836)
Utility charges		(198,640)	(205,394)	(172,150)
Interest expenses		(26,951)	(31,785)	(25,206)
Insurance expenses		(174,381)	(162,917)	(163,531)
Goods and services tax		0	0	0
Other expenditure		(35,503)	(33,828)	(31,000)
		<u>(2,182,967)</u>	<u>(2,456,565)</u>	<u>(2,475,120)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>1,807,895</u>	<u>673,819</u>	<u>914,791</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of Land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(2,339,596)	(608,334)	(1,575,645)
Payments for construction of Infrastructure	5	(2,724,319)	(810,108)	(1,876,703)
Non-operating grants, subsidies and contributions used for the development of assets		2,360,952	1,030,423	1,772,229
Proceeds from sale of plant & equipment	6	20,000	141,151	150,200
<b>Net cash provided by (used in) investing activities</b>		<u>(2,682,963)</u>	<u>(246,868)</u>	<u>(1,529,919)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of debentures	7	(149,073)	(142,098)	(142,099)
Advances to community groups		0	0	0
Proceeds from self supporting loans		0	0	0
Proceeds from new debentures	7	0	(0)	0
<b>Net cash provided by (used in) financing activities</b>		<u>(149,073)</u>	<u>(142,098)</u>	<u>(142,099)</u>
<b>Net increase (decrease) in cash held</b>		<u>(1,024,141)</u>	<u>284,853</u>	<u>(757,227)</u>
Cash at beginning of year		<u>1,853,610</u>	<u>1,568,757</u>	<u>2,166,227</u>
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u><u>829,469</u></u>	<u><u>1,853,610</u></u>	<u><u>1,409,000</u></u>

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

**SHIRE OF THREE SPRINGS  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4	1,359,234	1,072,482	1,119,700
<b>Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)</b>	1,2			
Governance		23,063	23,668	25,800
General purpose funding		993,290	511,106	506,779
Law, order, public safety		163,206	148,148	158,062
Health		25,100	24,001	21,560
Education and welfare		9,900	750	1,500
Housing		110,583	122,643	106,920
Community amenities		80,425	170,810	85,200
Recreation and culture		56,066	53,723	47,095
Transport		122,505	433,675	461,730
Economic services		20,232	11,621	6,700
Other property and services		49,250	56,613	68,000
		<u>1,653,620</u>	<u>1,556,758</u>	<u>1,489,346</u>
<b>Expenditure from operating activities</b>	1,2			
Governance		(293,885)	(211,592)	(258,063)
General purpose funding		(38,207)	(26,820)	(30,648)
Law, order, public safety		(310,261)	(271,977)	(296,362)
Health		(178,218)	(242,584)	(228,911)
Education and welfare		(10,680)	(9,830)	(30,000)
Housing		(349,781)	(319,433)	(342,240)
Community amenities		(272,545)	(248,672)	(203,357)
Recreation and culture		(881,138)	(927,800)	(893,520)
Transport		(704,170)	(1,098,849)	(1,056,967)
Economic services		(134,246)	(83,366)	(119,461)
Other property and services		(60,185)	(38,147)	(50,584)
		<u>(3,233,316)</u>	<u>(3,479,070)</u>	<u>(3,510,113)</u>
<b>Operating activities excluded from budget</b>				
(Profit)/Loss on asset disposals	6	11,950	41,916	59,000
Loss on revaluation of non current assets		0	0	0
Movement in Non-Current Staff Leave Provisions		0	0	300
Movement in Non-Current Deferred Pensioner Rates/ESL			(2,138)	
Depreciation on assets	2(a)	<u>972,424</u>	<u>935,010</u>	<u>895,500</u>
<b>Amount attributable to operating activities</b>		<u>763,912</u>	<u>124,958</u>	<u>53,733</u>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		2,360,952	1,030,423	1,772,229
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(2,339,596)	(608,334)	(1,575,645)
Purchase and construction of infrastructure	5	(2,724,319)	(810,108)	(1,876,703)
Proceeds from disposal of assets	6	<u>20,000</u>	<u>141,151</u>	<u>150,200</u>
<b>Amount attributable to investing activities</b>		<u>(2,682,963)</u>	<u>(246,868)</u>	<u>(1,529,919)</u>
<b>FINANCING ACTIVITIES</b>				
Repayment of debentures	7	(149,073)	(142,098)	(142,099)
Proceeds from new debentures	7	0	(0)	0
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(224,371)	(315,053)	(434,600)
Transfers from cash backed reserves (restricted assets)	9	<u>300,000</u>	<u>0</u>	<u>0</u>
<b>Amount attributable to financing activities</b>		<u>(73,444)</u>	<u>(457,151)</u>	<u>(576,699)</u>
<b>Budgeted deficiency before general rates</b>		<u>(1,992,495)</u>	<u>(579,061)</u>	<u>(2,052,885)</u>
<b>Estimated amount to be raised from general rates</b>	8	<u>1,992,495</u>	<u>1,938,295</u>	<u>1,941,865</u>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	4	<u>0</u>	<u>1,359,234</u>	<u>(111,020)</u>

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

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

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

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

**(b) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

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

**(e) Goods and Services Tax (GST)**

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

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

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

**(f) Superannuation**

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

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



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Cash and Cash Equivalents**

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 4 - Net Current Assets.

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets**

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

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

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

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

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

***Revaluation***

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

***Land Under Roads***

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

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

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

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

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

**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.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

***Capitalisation Threshold***

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

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

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

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Income approach**

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

**Cost approach**

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

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

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (Continued)**

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

**Other Long-Term Employee Benefits**

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

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



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Borrowing Costs**

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

**(q) Provisions**

Provisions are recognised when the 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.

**(r) Leases**

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

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

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

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

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

**(s) Interests in Joint Arrangements**

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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.

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The net result includes:			
(i) Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	33,000	31,823	30,000
Other services			
<b>Depreciation By Program</b>			
Governance	51,000	48,289	51,000
Law, order, public safety	70,000	65,195	70,000
Health	50,700	50,060	60,000
Education and welfare	1,000	950	1,000
Housing	170,150	170,005	155,000
Community amenities	15,170	15,150	17,000
Recreation and culture	368,500	367,958	355,000
Transport	55,080	50,493	45,000
Economic services	5,624	5,617	6,500
Other property and services	185,200	161,293	135,000
	<u>972,424</u>	<u>935,010</u>	<u>895,500</u>
<b>Depreciation By Asset Class</b>			
Land and buildings	612,627	589,056	540,074
Furniture and Equipment	18,476	17,765	57,873
Plant and equipment	187,678	180,457	155,055
Motor Vehicle	45,704	43,945	34,942
Roads	74,877	71,996	65,516
Airfields	9,724	9,350	3,822
Parks & Ovals	17,504	16,830	36,034
Footpaths	5,835	5,610	2,184
	<u>972,424</u>	<u>935,010</u>	<u>895,500</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 7(a)</i> )	18,772	22,242	25,399
Interest Expenses Other	5,772	6,386	7,800
	<u>24,544</u>	<u>28,628</u>	<u>33,199</u>
(ii) Crediting as revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve funds	24,171	15,053	16,700
- Other funds	25,500	24,621	23,000
Other interest revenue ( <i>refer note 12</i> )	10,925	11,565	9,410
	<u>60,596</u>	<u>51,239</u>	<u>49,110</u>
(iii) <b>Other Revenue</b>			
Reimbursements and recoveries			
Other	45,900	126,478	32,000
	<u>45,900</u>	<u>126,478</u>	<u>32,000</u>

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall

**COMMUNITY VISION**

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

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

**GOVERNANCE**

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

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

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

**GENERAL PURPOSE FUNDING**

Objective: To collect revenue to fund provision of services.

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

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

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

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

**EDUCATION AND WELFARE**

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

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

**HOUSING**

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

Activities: Maintenance of council owned housing

**COMMUNITY AMENITIES**

Objective: Provide services as required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

**ECONOMIC SERVICES**

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

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

**OTHER PROPERTY & SERVICES**

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**3. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Cash - unrestricted	71,623	1,020,135	555,973
Cash - restricted	<u>757,846</u>	<u>833,475</u>	<u>853,027</u>
	<u><u>829,469</u></u>	<u><u>1,853,610</u></u>	<u><u>1,409,000</u></u>

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

Leave Reserve	128,185	124,572	124,259
Plant Reserve	235,004	131,199	251,997
Housing & Development Reserve	120,439	78,172	77,966
Local Govt Com Housing Reserve	157,829	119,173	118,810
Gravel Pit Reserve	46,629	45,315	45,036
Swimming Pool Rec Equip Reserve	36,060	35,044	34,955
Day Care Centre Reserve	8,700	300,000	300,000
Lovelocks Soak Reserve	25,000	0	0
	<u><u>757,846</u></u>	<u><u>833,475</u></u>	<u><u>953,023</u></u>

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

Net result	2,773,749	1,046,407	1,693,327
Depreciation	972,424	935,010	895,500
(Profit)/loss on sale of asset	11,950	41,916	59,000
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	344,747	(351,718)	(21,000)
(Increase)/decrease in inventories	0	0	0
Increase/(decrease) in payables	65,977	37,271	60,493
Increase/(decrease) in employee provisions	0	(4,644)	(300)
Grants/contributions for the development of assets	<u>(2,360,952)</u>	<u>(1,030,423)</u>	<u>(1,772,229)</u>
<b>Net Cash from Operating Activities</b>	<u><u>1,807,895</u></u>	<u><u>673,819</u></u>	<u><u>914,791</u></u>

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank overdraft limit	0	0	300,000
Bank overdraft at balance date			
Credit card limit	11,000	11,000	11,000
Credit card balance at balance date			
<b>Total Amount of Credit Unused</b>	<u>11,000</u>	<u>11,000</u>	<u>311,000</u>
 <b>Loan Facilities</b>			
Loan facilities in use at balance date	<u>269,792</u>	<u>418,865</u>	<u>560,963</u>
 Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	<b>Note</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
<b>4. NET CURRENT ASSETS</b>			
<b>Composition of estimated net current assets</b>			
<b>CURRENT ASSETS</b>			
Cash - unrestricted	3(a)	71,622	1,020,135
Cash - restricted reserves	3(a)	757,846	833,475
Receivables		107,957	452,704
Inventories		<u>7,358</u>	<u>7,358</u>
		944,783	2,313,672
 <b>LESS: CURRENT LIABILITIES</b>			
Trade and other payables		(205,971)	(139,997)
Short term borrowings		0	0
Long term borrowings		(149,072)	(149,072)
Provisions		<u>(102,025)</u>	<u>(102,025)</u>
		(457,068)	(391,094)
 <b>Unadjusted net current assets</b>		<b>487,715</b>	<b>1,922,578</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3(a)	(757,846)	(833,475)
Add: Current portion of debentures		149,072	149,072
Add: Current liabilities not expected to be cleared at end of year		121,059	121,059
		<u>0</u>	<u>0</u>
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><b>0</b></u>	<u><b>1,359,234</b></u>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**5. ACQUISITION OF ASSETS**

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

Asset Class	Reporting Program											2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<u>Property, Plant and Equipment</u>													
Land and buildings	330,000		165,784	10,000	850,000	93,500	5,000	8,000			40,000	1,502,284	53,560
Furniture and equipment	30,000		20,000	10,000				9,342		10,000	11,000	90,342	33,982
Plant and equipment			450,000						234,970			684,970	412,580
Motor Vehicle									62,000			62,000	108,212
	<b>360,000</b>	<b>0</b>	<b>635,784</b>	<b>20,000</b>	<b>850,000</b>	<b>93,500</b>	<b>5,000</b>	<b>17,342</b>	<b>296,970</b>	<b>10,000</b>	<b>51,000</b>	<b>2,339,596</b>	<b>608,334</b>
<u>Infrastructure</u>													
Roads									2,474,319			2,474,319	736,246.00
Footpaths									50,000			50,000	55,234
* Drainage									200,000			200,000	13,710
Parks and ovals									0				4,918
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,724,319</b>	<b>0</b>	<b>0</b>	<b>2,724,319</b>	<b>810,108</b>
<b>Total Acquisitions</b>	<b>360,000</b>	<b>0</b>	<b>635,784</b>	<b>20,000</b>	<b>850,000</b>	<b>93,500</b>	<b>5,000</b>	<b>17,342</b>	<b>3,021,289</b>	<b>10,000</b>	<b>51,000</b>	<b>5,063,915</b>	<b>1,418,442</b>

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

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

\* Drainage cost and depreciation reported under Roads asset group.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**6. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	<b>2016/17 Budget</b>			
	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Transport</b>				
Case 58OLE Backhoe	23,200	15,000	0	(8,200)
Mitsubishi Triton	8,750	5,000	0	(3,750)
	<b>31,950</b>	<b>20,000</b>	<b>0</b>	<b>(11,950)</b>

<b><u>By Class</u></b>	<b>2016/17 Budget</b>			
	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant and Equipment</b>				
Case 58OLE Backhoe	23,200	15,000	0	(8,200)
<b>Motor Vehicle</b>				
Mitsubishi Triton	8,750	5,000	0	(3,750)
	<b>31,950</b>	<b>20,000</b>	<b>0</b>	<b>(11,950)</b>



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET**

**7. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
<b>Recreation and culture</b>								
Loan 156 - Swimming Pool	49,949	0	15,784	14,976	34,165	49,949	2,796	3,256
Loan 160 - Swimming Pool	165,944	0	18,043	17,358	147,901	165,944	6,314	6,716
<b>Transport</b>								
Loan 157 - Grader	113,610	0	25,884	24,367	87,726	113,610	6,574	7,469
Loan 159 - Prime Mover	89,362	0	89,362	85,397	0	89,362	3,088	4,801
	<b>418,865</b>	<b>0</b>	<b>149,073</b>	<b>142,098</b>	<b>269,792</b>	<b>418,865</b>	<b>18,772</b>	<b>22,242</b>

All debenture repayments will be financed by general purpose revenue.

**7. INFORMATION ON BORROWINGS (Continued)**

**(b) New Debentures - 2016/17**

No new debentures are budgeted for the financial year.

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

**(d) Overdraft**

Council has no overdraft facility in place for the 2017 financial year.

**(d) Credit Card Facility**

Council's Credit Card Facility with National Bank of Australia remains unchanged at \$11,000. The current credit limit of \$11,000 is not expected to increase during the 2016/17 financial year.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**8. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2016/17 Budgeted Rate Revenue \$</b>	<b>2016/17 Budgeted Interim Rates \$</b>	<b>2016/17 Budgeted Back Rates \$</b>	<b>2016/17 Budgeted Total Revenue \$</b>	<b>2015/16 Actual \$</b>
<b>Differential general rate or general rate</b>								
GRV - Residential	0.1161	208	1,990,280	231,129	0	0	231,129	231,569
GRV - Mining	0.2323	1	248,500	57,716	0	0	57,716	96,395
UV - Rural & Arrino Town	0.0162	183	100,865,700	1,637,353	0	0	1,637,353	1,543,968
UV - Mining	0.1192	14	338,534	40,337	0	0	40,337	42,163
Other		105		0	0	0	0	
Sub-Totals		511	103,443,014	1,966,535	0	0	1,966,535	1,914,095
<b>Minimum payment</b>	<b>Minimum \$</b>							
GRV - Residential	440	23	13,919	10,120	0	0	10,120	9,680
UV - Rural & Arrino Town	440	23	307,400	10,120	0	0	10,120	10,120
UV - Mining	440	13	25,459	5,720	0	0	5,720	4,400
Sub-Totals		59	346,778	25,960	0	0	25,960	24,200
Discounts (Note 13)							0	0
<b>Total amount of raised from general rates</b>							1,992,495	1,938,295
Specified area rates (Note 10)							0	0
<b>Total Rates</b>							1,992,495	1,938,295

All land except 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 above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR  
(continued)**

**OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING**

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

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

**UV - Rural**

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

**UV - Mining**

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

**GRV - Residential**

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

**GRV - Mining**

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

**Minimum Rates**

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

<b>Proposed Differential Rates</b>	<b>c/\$</b>	<b>Minimum</b>
GRV - Residential	0.1161	440
GRV - Mining	0.2323	440
UV - Rural	0.0162	440
UV - Mining	0.1192	440
UV - Arrino Town	0.0162	440
<b>Advertised Estimated Differential Rates</b>	<b>c/\$</b>	<b>Minimum</b>
GRV - Residential	0.1219	462
GRV - Mining	0.4073	462
UV - Rural	0.1705	462
UV - Mining	0.1251	462
UV - Arrino Town	0.1705	462

The reason that the adopted differential rates are different to the advertised differential rates is due to submissions received and were considered at July 2016 Council Meeting. The advertised rates were altered in August Council Meeting based on Council's draft Budget and a good financial state at 30 June 2016, to achieve budget deficiency with no rate in the dollar increases in 2016/17 financial year.

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

**9. CASH BACKED RESERVES**

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Leave Reserve	124,572	3,613	0	128,185	121,058	3,514		124,572	121,059	3,200		124,259
Plant Reserve	131,199	103,805	0	235,004	127,497	3,702		131,199	127,497	124,500		251,997
Housing & Development Reserve	78,172	42,267	0	120,439	75,966	2,206		78,172	75,966	2,000		77,966
Local Govt Com Housing Reserve	119,173	38,656	0	157,829	115,810	3,363		119,173	115,810	3,000		118,810
Gravel Pit Reserve	45,315	1,314	0	46,629	44,036	1,279		45,315	44,036	1,000		45,036
Swimming Pool Rec Equip Reserve	35,044	1,016	0	36,060	34,055	989		35,044	34,055	900		34,955
Day Care Centre Reserve	300,000	8,700	(300,000)	8,700	0	300,000		300,000	0	300,000		300,000
Lovelocks Soak Reserve	0	25,000	0	25,000	0	0		0	0	0		0
	833,475	224,371	(300,000)	757,846	518,422	315,053	0	833,475	518,423	434,600	0	953,023

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET**

**9. CASH BACKED RESERVES (Continued)**

**Purpose of the reserve**

Leave Reserve	- to be used to fund annual and long service leave requirements.
Plant Reserve	- to be used for the purchase of major plant.
Housing & Development Reserve	- to be used to fund housing/accommodation projects
Local Govt Com Housing Reserve	- to be used to maintain the joint Ministry of Housing/Local Government Properties
Gravel Pit Reserve	- to be used for rehabilitation of disused gravel pits
Swimming Pool Rec Equip Reserve	- to be used to purchase recreational equipment for the swimming pool
Child Care Centre Reserve	- to be used to upgrade Child Care Building and equipments
Lovelocks Soak Reserve	- New reserve proposed for funds to be allocated for future upgrade of Water Infrastructure.

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

The Day Care Centre Reserve, Building and Local Government Community Housing Reserves are expected to be partially utilised in 2016/17. A transfer of \$25,000 to be allocated to Lovelocks Soak Reserve over a period of 4 years commencing in 2016/17.

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR**

No Specified Area Rates will be imposed for the year.

**11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

No service charges are to be imposed in 2016/17

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

<b>Instalment Options</b>	<b>Date Due</b>	<b>Instalment Plan Admin Charge \$</b>	<b>Plan Interest Rate %</b>	<b>Rates Interest Rate %</b>
<b>Option 1</b> Full Payment	7-Oct-16			11%
<b>Option 2.</b> First Instalment	7-Oct-16			11%
Second Instalment	10-Feb-17	12	5.50%	11%
<b>Option 3.</b> First Instalment	7-Oct-16			
Second Instalment	10-Dec-16	12	5.50%	11%
Third Instalment	10-Feb-17	12	5.50%	11%
Fourth Instalment	13-Apr-16	12	5.50%	11%

	<b>2016/17 Budget Revenue \$</b>	<b>2015/16 Actual \$</b>
Instalment Plan Admin Charge Revenue	1,870	1,840
Instalment Plan Interest Earned	3,800	3,840
Unpaid Rates Interest Earned	7,000	7,596
Interest on ESL	125	128

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2016/17 FINANCIAL YEAR**

**Rates Discounts**

No Rates discount is offered to ratepayers

**Waivers or Concessions**

<b>Rate or Fee and Charge to which the Waiver or Concession is Granted</b>	<b>Type</b>	<b>Disc % or Amount (\$)</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>Circumstances in which the Waiver or Concession is Granted</b>	<b>Objects of the Waiver or Concession</b>	<b>Reasons for the Waiver or Concession</b>
Community Bus	Waived	Per fees & charges			Three Springs Primary School	Promote educational activities	Support Local Primary School
Pool Charges	Waived	Per fees & charges			Three Springs Primary School	Promote educational activities	Support Local Primary School
Community Hall Charges	Waived	Per fees & charges			Widflflower Committee, Hospital Fate Committee & TS Primary School	Promote School and community Activity in the Shire	Support Local Primary School Support Local Community Groups
Photocopying Charges	Waived	Per fees & charges			Certain Community Groups such as Local Newspaper, St John Ambulance and Volunteer Bush Fire Brigade.	Support Community Activity in the Shire	Support Local Community Group for overall community Benefit.
			0	0			



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
<b>14. FEES &amp; CHARGES REVENUE</b>		
Governance	5,870	5,840
General purpose funding	10,850	9,672
Law, order, public safety	3,500	2,866
Health	17,100	16,163
Education and welfare	0	0
Housing	103,660	103,702
Community amenities	74,425	80,061
Recreation and culture	16,450	15,233
Transport	0	0
Economic services	10,615	8,286
Other property and services	15,000	10,518
	<u>257,470</u>	<u>252,341</u>

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
<b>15. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	11,625	11,748
President's allowance	7,500	7,500
Deputy President's allowance	1,375	1,375
Telecommunications allowance	<u>20,500</u>	<u>20,623</u>

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**16. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-16 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-17 \$</b>
Police Licensing	1,723	326,252	(322,985)	4,990
Three Springs LCDC	4,334			4,334
Arrowsmith Catchment	77,393			77,393
Arrowsmith Rates	11,556			11,556
Nomination Fees	0			0
East Three Springs Catchment	2,014			2,014
BCITF Levy	0	208	(208)	0
BRB Levy	0			0
Housing Bonds	280	500	(280)	500
Refuse site	0			0
Hall Hire Bond	0			0
Cat Trap Bond	0			0
Community Bus Bond	100	400	(500)	0
Sale of Books	0	60	(60)	0
	<u>97,400</u>	<u>327,420</u>	<u>(324,033)</u>	<u>100,787</u>

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major transactions will occur in 2016/17

**(a) Details**

	2016/17 Budget \$	2015/16 Actual \$
<b>(b) Current year transactions</b>		
<b>Operating Revenue</b>		
- Profit on sale	0	0
<b>Capital Revenue</b>		
- Sale proceeds	0	0
<b>Capital Expenditure</b>		
- Purchase of land	0	0
- Development costs	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

**(c) Expected Future Cash Flows**

	2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	Total \$
<b>Cash Outflows</b>						0
	0	0	0	0	0	0
<b>Cash Inflows</b>						0
	0	0	0	0	0	0
<b>Net Cash Flows</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17

**19. INTERESTS IN JOINT ARRANGEMENTS**

The Shire has no joint venture arrangements in place.



**FOR THE YEAR ENDED 30TH JUNE 2017**

**BUDGET DETAIL**

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 3 - General Purpose Income</b>				
	<b>Rate Revenue</b>			
	<b><u>Operating Income</u></b>			
100010	Rates Arrears	0	0	0
100110	Rates Levied All Areas	(1,992,495)	(1,938,278)	(1,941,865)
100210	Back-Rates Levied	0	(17)	0
100310	Movement in Excess Rates	0	0	0
100510	C.B.H. Agreement Payment	(8,400)	(8,332)	(8,000)
100610	Non-Payment Penalty	(7,000)	(7,596)	(5,500)
100700	Discount Allowed	0	0	0
100800	Rates Written Off	0	0	0
	<b>Operating Income Total</b>	<b>(2,007,895)</b>	<b>(1,954,223)</b>	<b>(1,955,365)</b>
	<b>Rate Revenue Total</b>	<b>(2,007,895)</b>	<b>(1,954,223)</b>	<b>(1,955,365)</b>
	<b>General Purpose Grants</b>			
	<b><u>Operating Income</u></b>			
100410	Special Purpose Road Grants	0	0	0
100710	Formula Local Road Grant	(423,285)	(196,910)	(196,910)
100910	General Purpose Grant	(519,310)	(263,839)	(263,839)
161150	Grants Received in Advance	0	0	0
	<b>Operating Income Total</b>	<b>(942,595)</b>	<b>(460,749)</b>	<b>(460,749)</b>
	<b>General Purpose Grants Total</b>	<b>(942,595)</b>	<b>(460,749)</b>	<b>(460,749)</b>
	<b>Other General Purpose Income</b>			
	<b><u>Operating Expenditure</u></b>			
100600	Interest on Overdraft	0	0	0
102120	Administration Allocated	30,840	21,561	25,098
104720	Rating Valuations	7,000	5,258	5,000
104920	Title Search	67	0	50
105020	Rates recovery costs	300	0	500
	<b>Operating Expenditure Total</b>	<b>38,207</b>	<b>26,820</b>	<b>30,648</b>
	<b>Operating Income</b>			
100810	Interest on Investment	(25,500)	(24,621)	(23,000)
105430	Instalment Interest - Surcharge	(3,800)	(3,840)	(3,800)
105450	FESA Levy	(4,000)	(4,000)	(4,000)
105460	ESL Penalty Interest	(125)	(128)	(110)
105530	Installment Admin Fee - Surcharge	(1,870)	(1,840)	(1,620)
199990	Other Income	0	0	0
	<b>Operating Income Total</b>	<b>(35,295)</b>	<b>(34,429)</b>	<b>(32,530)</b>
	<b>General Purpose Income Total</b>	<b>(2,985,785)</b>	<b>(2,449,401)</b>	<b>(2,448,644)</b>
	<b>General Purpose Expenditures Total</b>	<b>38,207</b>	<b>26,820</b>	<b>30,648</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 4 - General Administration				
	<b>Members Of Council</b>			
	<b><u>Operating Expenditure</u></b>			
100020	Members Travelling	0	0	0
100120	Conference Expenses	10,500	10,411	10,000
100220	Election Expenses	0	1,350	1,000
100320	Midwest Regional Council (MWRC)	0	0	0
100620	Admin - Alloc	85,668	77,005	111,147
100720	Public Relations - Other	4,900	4,316	4,100
100820	Public Relations -Yakabout	3,500	3,095	4,000
100920	EXP - Oasis Pindar Prints	0	0	0
101120	Admin Allocation - Yakabout	3,427	0	3,585
101220	Refreshments & Functions	5,000	4,260	5,000
101320	LG Reform Project	0	0	0
101420	LG Reform Project Officer Expenses	0	0	0
101520	Entitlements - Councillors	21,000	20,623	21,000
101620	Allowances -Travelling	0	0	0
101720	Expenses - Other	750	254	1,050
101820	Subscriptions	22,900	22,755	21,000
101920	WCRC - Info/Tech Standardisation	0	0	0
102020	Insurance	6,620	6,617	9,000
102220	Donations and Gifts	0	0	300
102320	Expenses - Other	300	150	0
102420	Grants Commission Expense	3,000	73	2,200
102520	WCRC - Plant/Veh Maint Prog	0	0	0
169320	Public Relations (M/Mail)	0	0	0
169520	Long Term Financial Plan	30,000	0	0
169620	Corporate Business Plan	18,000	0	0
	<b>Operating Expenditure Total</b>	<b>215,565</b>	<b>150,909</b>	<b>193,382</b>
	<b><u>Operating Income</u></b>			
100150	Reimbursements	0	0	0
100230	Contributions Yakabout	(8,850)	(8,435)	(9,500)
100330	Reimbursements	(1,000)	0	(1,000)
100430	Long Term Financial Plan	0	0	0
100740	Grant CLGF R4R	0	0	0
	<b>Operating Income Total</b>	<b>(9,850)</b>	<b>(8,435)</b>	<b>(10,500)</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 4 - General Administration</b>				
	<b>Administration General</b>			
	<b>Operating Expenditure</b>			
100420	Rounding Adjustment Account	0	(0)	0
100520	Admin - LSL	0	2,930	0
101020	Debt recovery expenses	500	56	500
102720	Salaries (Muni Fund)	378,425	331,560	380,320
102820	Superannuation	53,855	40,122	52,566
102920	Insurance	23,795	22,066	23,000
103020	Travelling and Accommodation	4,000	0	2,000
103120	Vehicle Running Expenses	11,100	9,266	7,770
103220	Staff Training	4,500	3,858	2,800
103320	Uniforms	1,000	565	1,000
103420	Staff Subsidies	0	0	0
103520	Write-Offs	0	0	0
103620	Regional Risk Co-Ordinator	5,000	4,128	9,500
103720	Bank Charges	3,600	3,135	10,800
103820	Printing & Stationery	9,500	7,984	9,500
103920	Telephone/Facsimile	15,500	14,078	14,000
104020	Equipment Repair & Maintenance	0	0	0
104120	Postage & Freight	2,000	1,648	1,800
104220	Advertising	7,000	5,825	8,000
104320	Office Expenses - Other	0	0	50
104420	Resource Sharing Expenditure	0	0	0
104520	Office Maintenance	22,180	18,953	21,400
104620	Audit Fees	33,000	31,523	30,000
104820	Legal Expenses - Other	0	0	0
105120	Financial Management Review (LGA)	0	5,000	6,000
105220	Record Keeping Review	2,000	0	2,000
105320	Asset Management Expenditure	5,000	22,805	5,000
105520	Computer Hardware Lease	0	0	0
105620	Computer S/W & H/W Enhancement	30,000	28,215	30,000
105720	Legal fees	5,000	0	14,000
105820	Sundry Expense - F B Tax	16,600	12,177	12,000
105920	Other Minor Expenses	0	113	0
106020	Accounting Support	5,000	0	5,000
106120	Staff Recruitment/Subsidies	2,000	0	2,000
106210	Allocation Of Housing EXP VIA ABC	0	0	0
106220	Conference Expenses	2,000	26	3,500
106620	Staff Relocation Expenses	4,000	3,636	4,000
106820	Less Admin Allocations	(685,342)	(616,037)	(717,076)
107320	Administration Allocated	65,107	52,363	60,951
107620	Website Maintenance	1,000	0	3,500
165300	Asset Depreciation (SCH4)	51,000	48,289	51,000
166410	Loss on Asset Disposal (S4)	0	6,398	7,800
	<b>Operating Expenditure Total</b>	<b>78,320</b>	<b>60,683</b>	<b>64,681</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 4 - General Administration</b>				
	<b><u>Operating Income</u></b>			
100630	Sale - Electoral Rolls	0	0	0
100730	Sundry Income - Photo/Fax	(500)	(335)	(500)
100930	Sundry Income - Directional	0	0	0
101130	Sundry Income - Other	(8,100)	(11,156)	(10,000)
101230	Resource Sharing Staff Reimbursements	0	0	0
101430	Legal Fees & Charges	(500)	(130)	(500)
101530	Cash Adv (Reimb) - Floats	0	0	0
101830	Vehicle Licence Commission	0	0	0
105230	Staff Reimbursements	(500)	(98)	(300)
105330	Contributions and Donations	0	0	0
105630	FBT - Contributions	0	0	0
105730	Asset Management Income	0	0	0
105850	Sale of Furniture & Equipment	0	0	0
105950	Sale of Plant & Equipment	0	9,091	0
106050	Profit on Asset Disposal	0	0	0
106130	Interest on Reserves	(3,613)	(3,515)	(4,000)
166450	Proceeds Sale of Assets	0	(9,091)	0
	<b>Operating Income Total</b>	<b>(13,213)</b>	<b>(15,234)</b>	<b>(15,300)</b>
	<b><u>Capital Expenditure</u></b>			
100140	Furniture & Equipment	30,000	0	28,245
100240	Buildings	330,000	0	330,000
105540	Purchase Plant & Equipment	0	0	0
105640	Land	0	0	0
105740	Reserves - Interest Transfer	3,613	3,515	3,200
105840	Furniture & Equipment	0	27,416	0
105940	Buildings	0	0	0
106040	M/V Purchase	0	31,994	33,000
106140	Transfer To Reserves	0	0	0
	<b>Capital Expenditure Total</b>	<b>363,613</b>	<b>62,926</b>	<b>394,445</b>
	<b><u>Capital Income</u></b>			
106150	Transfer From Reserve - Plant	0	0	0
106250	Transfer From Reserves	0	0	0
	<b>Capital Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Administration General Income Total</b>	<b>(23,063)</b>	<b>(23,668)</b>	<b>(25,800)</b>
	<b>General Administration Expense Total</b>	<b>293,885</b>	<b>211,592</b>	<b>258,063</b>



Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 5 - Law, Order, Public Safety</b>				
	<b>Fire Prevention</b>			
	<b><u>Operating Expenditure</u></b>			
106320	Protective Burning	0	0	0
106420	Insurance	24,816	20,148	9,500
106720	Communication Mtce & Reps	0	263	300
106920	Fire Control Other	11,890	18,481	25,492
107020	Directional Maps	0	0	0
107120	Hydrant Repairs	0	0	0
107220	Admin Allocation	23,987	18,481	21,512
165400	Asset Depreciation	70,000	65,195	70,000
166510	Loss on Asset Disposal	0	0	0
	<b>Operating Expenditure Total</b>	<b>130,693</b>	<b>122,569</b>	<b>126,804</b>
	<b><u>Operating Income</u></b>			
106950	Contributions	(3,000)	(445)	(3,000)
107030	Fines and Penalties	0	0	0
107130	Fees - Fire Prevention	0	0	0
107230	Grants	(36,706)	(35,178)	(31,762)
107330	Charges Directional Maps	0	0	0
107530	Profit On Asset Disposal (\$5)	0	0	0
	<b>Operating Income Total</b>	<b>(39,706)</b>	<b>(35,623)</b>	<b>(34,762)</b>
	<b>Animal Control</b>			
	<b><u>Operating Expenditure</u></b>			
107420	Admin Allocation	10,280	9,241	10,756
107520	Control Staff - Sal, Wages, OH	27,756	24,360	25,520
107920	Industry Guarantee Training	0	0	0
108220	Dog Pound Maintenance	1,000	0	1,100
108730	Cat Act Implementation	300	160	300
108320	Control Expenses Other	500	463	0
	<b>Operating Expenditure Total</b>	<b>39,836</b>	<b>34,223</b>	<b>37,676</b>
	<b><u>Operating Income</u></b>			
108330	Dog Registration Fees	(2,500)	(2,294)	(1,500)
108430	Fines and Penalties	0	0	(500)
108530	Impounding Fees	(500)	(460)	(500)
108630	Gate Fees	0	0	0
108740	Cat control income	(500)	(111)	(800)
108950	Sale of Plant & Equipment	0	0	0
	<b>Operating Income Total</b>	<b>(3,500)</b>	<b>(2,866)</b>	<b>(3,300)</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 5 - Law, Order, Public Safety</b>				
	<b>Other Law, Order, Public Safety</b>			
	<b><u>Operating Expenditure</u></b>			
109220	Community Safety Programme	0	0	200
109320	Emergency Officer (Morowa, Mingenew, Perenjori & FESA)	34,398	30,389	42,850
109330	Community Emergency Services - Salary	87,737	69,560	80,562
109340	Community Emergency Services - Superannuation	11,997	10,444	8,270
109360	Community Emergency Services - Admin	5,600	4,791	0
	<b>Operating Expenditure Total</b>	<b>139,732</b>	<b>115,185</b>	<b>131,882</b>
	<b><u>Operating Income</u></b>			
109630	Contributions & Donations	0	0	0
109730	Reimb, Emergency Officer (Morowa, Mingenew, Perenjori & FESA)	(120,000)	(109,660)	(120,000)
	<b>Operating Income Total</b>	<b>(120,000)</b>	<b>(109,660)</b>	<b>(120,000)</b>
	<b><u>Capital Income</u></b>			
109530	Grants	(610,784)	0	(520,800)
107230	Grants	0	0	0
	<b>Capital Income Total</b>	<b>(610,784)</b>	<b>0</b>	<b>(520,800)</b>
	<b><u>Capital Expenditure</u></b>			
109400	Furniture & Equipment	20,000	0	0
108940	Buildings - New Pound	0	0	0
106940	Firefighting Equipment	450,000	0	360,000
106960	Fire Prevention Building	165,784	0	160,800
	<b>Capital Expenditure Total</b>	<b>635,784</b>	<b>0</b>	<b>520,800</b>
	<b>Law, Order, Public Safety Total Income</b>	<b>(163,206)</b>	<b>(148,148)</b>	<b>(158,062)</b>
	<b>Law, Order, Public Safety Total Expense</b>	<b>310,261</b>	<b>271,977</b>	<b>296,362</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 7 - Health</b>				
	<b>Health Insp &amp; Administration</b>			
	<b><u>Operating Expenditure</u></b>			
112620	Salaries - Health	0	0	0
112720	Superannuation	0	0	0
112820	North Midlands Health Scheme	0	0	0
112920	Contract - EHO	0	0	250
113020	Control Expenses Other	0	0	0
113120	Admin Allocation	3,427	30,802	35,854
113220	Less TS Reallocation	0	0	0
165600	Asset Depreciation	13,500	13,015	26,000
166710	Loss on Asset Disposal	0	10,154	7,500
	<b>Operating Expenditure Total</b>	<b>16,927</b>	<b>53,971</b>	<b>69,604</b>
	<b><u>Operating Income</u></b>			
113530	Government Grants	0	0	0
113730	CHGS - NM Health Scheme	0	0	0
113830	CHGS - Hawkers Licence	(100)	(30)	(60)
113930	CHGS - Food Vendors Licence	0	0	0
114130	CHGS - Fines & Penalties	0	0	0
114230	CHGS - Other	(500)	73	(500)
114450	Reimbursements	0	0	0
114550	Proceeds Sale of Assets (S7)	0	(8,182)	0
114630	Profit On Asset Disposal (S7)	0	0	0
114750	Profit On Asset Disposal (S7)	0	8,182	0
	<b>Operating Income Total</b>	<b>(600)</b>	<b>43</b>	<b>(560)</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 7 - Health</b>				
	<b>Preventive Services - Other</b>			
	<b><u>Operating Expenditure</u></b>			
115520	Analytical Expenses	500	350	500
115620	Sundry Expenses	0	0	0
	<b>Operating Expenditure Total</b>	<b>500</b>	<b>350</b>	<b>500</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>			
115320	Vehicle Lease - GP	0	0	0
115420	Admin Allocation	6,853	6,160	7,171
115720	Contribution - Medical Centre	0	0	0
115820	Medical Surgery	0	0	0
115920	Dental Surgery	5,590	3,190	7,150
116720	Doctors Utilities	0	0	0
116820	Interest on Council Loans	0	0	0
116920	Loan Interest	0	0	0
	<b>Operating Expenditure Total</b>	<b>12,443</b>	<b>9,350</b>	<b>14,321</b>
	<b><u>Operating Income</u></b>			
115250	Proceeds Sale of Assets (S7)	0	0	0
114460	Grant - R4R CLGF Dental Surgery	0	0	0
114470	Grant - NRRHIP Dental Surgery	0	0	0
114480	Private Funding Dental Surgery	0	0	0
115830	CHGS - Doctors Surgery	0	0	0
115930	CHGS - Dental Surgery	(16,500)	(16,207)	(20,000)
116030	Grants - Other	0	0	0
116330	Reserve Interest	0	0	0
	<b>Operating Income Total</b>	<b>(16,500)</b>	<b>(16,207)</b>	<b>(20,000)</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 7 - Health</b>				
	<b>Medical Centre</b>			
	<b><u>Operating Expenditure</u></b>			
111020	MC - Doctors Wages	0	0	0
111120	MC - Practice Manager Wages	0	0	0
111220	MC - Medical Receptionist Wages	0	0	0
111320	MC - Cleaners Wages	0	0	0
111420	MC - Superannuation	0	0	0
111520	MC - Staff - Part Time Admin (Casual)	0	0	0
111620	MC - Workers Compensation Insurance	0	0	0
111720	MC - Professional Indemnity Insurance	0	0	0
111740	MC - Management Contract	72,000	88,056	72,000
111820	MC - Staff Training	0	0	0
111920	MC - Telephone, Facsimile & Internet	0	0	100
112120	MC - Consumables	0	0	0
112220	MC - Printing & Stationery	0	0	0
112320	MC - Medical Centre Maintenance	12,820	11,047	5,400
112420	MC - Vehicle Running Costs (TS 125)	7,375	5,169	6,325
112520	MC - Pharmacy	0	0	0
113320	MC - Computer Systems	2,500	1,735	3,000
113420	MC - Postage & Freight	0	0	0
113520	MC - Subscriptions	0	0	200
113620	MC - Advertising	0	0	0
113720	MC - Bank Fees & Charges	0	0	0
113820	MC - Refund Consultation Fees	0	0	0
113920	MC - Travelling	0	0	0
114020	MC - Other Expenses	0	0	1,000
114050	MC - Midwest Primary Care Project Business Plan	0	0	0
114120	MC - Doctors House Maintenance	7,600	3,364	7,620
114220	MC - Medical Equipment	2,000	1,695	500
114320	North Midlands Medical Practice	0	0	0
114420	Three Springs Contribution - Medical Centre	0	0	0
114520	Administrated Allocated	6,853	30,802	14,342
114620	MC - Practice Nurse Wages	0	0	0
119520	Shared Medical Providers Strategy	0	0	0
165500	Depreciation on Assets - MC & DS	37,200	37,045	34,000
166610	Loss on Sale of Assets - MC & DS	0	0	0
	<b>Operating Expenditure Total</b>	<b>148,348</b>	<b>178,912</b>	<b>144,487</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 7 - Health</b>				
	<b><u>Operating Income</u></b>			
111030	MC - Surgery Visits (gst included)	0	0	0
111070	MC - Grants Strategic Planning	0	0	0
111130	MC - Surgery Visits (gst free)	0	0	0
111330	MC - WACRRM Practice Support	0	0	0
111230	MC - Hospital Visits	0	0	0
111430	MC - Practice Incentive Payments	0	0	0
111530	MC - Interest Earned	0	0	0
111630	MC - Medical Centre Reimbursements	(8,000)	(7,838)	(1,000)
111730	MC - Contribution from Carnamah	0	0	0
111830	MC - Contribution from Coorow	0	0	0
111930	MC - Pharmacy (gst included)	0	0	0
112030	MC - Pharmacy (gst free)	0	0	0
112130	MC - Contribution from Three Springs	0	0	0
112230	MC - Paid Parental Leave Reimbursement	0	0	0
114730	Profit on Sale of Assets - MC & DS	0	0	0
115350	Proceeds of Sale of Assets - MC & DS	0	0	0
	<b>Operating Income Total</b>	<b>(8,000)</b>	<b>(7,838)</b>	<b>(1,000)</b>
	<b><u>Capital Income</u></b>			
115150	Transfer from Reserves	0	0	0
115160	Loan Income	0	0	0
114650	TFR Res - LSL	0	0	0
	<b>Capital Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>Capital Expenditure</u></b>			
111040	Furniture & Equipment (Medical Centre)	10,000	0	0
111240	Furniture & Equipment (Doctors House)	10,000	0	0
115640	Reserve Interest	0	0	0
115740	Transfer to Reserves	0	0	0
115840	Buildings Dental Surgery - Carport (Medical Centre)	0	0	0
111340	Buildings - Carport (Medical Centre)	0	0	0
115940	Furniture & Equipment	0	0	0
116340	Loan Principal	0	0	0
114440	Plant & Equipment	0	0	0
114540	Furniture & Equipment	0	0	0
114640	Motor Vehicles	0	27,110	27,500
	<b>Capital Expenditure Total</b>	<b>20,000</b>	<b>27,110</b>	<b>27,500</b>
	<b>Health Total Operating Income</b>	<b>(25,100)</b>	<b>(24,001)</b>	<b>(21,560)</b>
	<b>Health Total Operating Expense</b>	<b>178,218</b>	<b>242,584</b>	<b>228,911</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 8 - Welfare Services</b>				
	<b>Other Welfare</b>			
	<b><u>Operating Expenditure</u></b>			
116020	Youth Investment - Trainee Expenses	0	0	7,500
116120	Youth Advisory Council	0	0	0
116220	Dry Season Grant Expenditure	0	0	0
116310	Three Springs Child Care Centre Wages	0	0	0
116320	Carnamah Child Care Centre Wages	0	0	0
116410	Three Springs Child Care Centre Superannuation	0	0	0
116420	Carnamah Child Care Centre Superannuation	0	0	0
116520	Transfer to Trust	0	0	0
119220	Community Events Expenditure	1,850	504	1,500
119320	Aged Care Regional Strategy	0	0	0
119420	Early Childhood Centre	5,000	6,000	20,000
116620	Day Care Centre	2,830	2,376	0
165700	Asset Depreciation (SCH8)	1,000	950	1,000
166810	Loss on Asset Disposal (S8)	0	0	0
	<b>Operating Expenditure Total</b>	<b>10,680</b>	<b>9,830</b>	<b>30,000</b>
	<b><u>Operating Income</u></b>			
116130	Youth/Trainee Contributions	0	0	0
116230	Grants	0	0	0
116660	Interest on Reserves	(8,700)	0	0
116440	Reimbursement Child Care Wages and Superannuation	0	0	0
116530	Profit On Asset Disposal (S8)	0	0	0
116630	Community Events Income	(1,200)	(750)	(1,500)
	<b>Operating Income Total</b>	<b>(9,900)</b>	<b>(750)</b>	<b>(1,500)</b>
	<b><u>Capital Income</u></b>			
116430	Grants - DayCare Centre	(500,000)	0	0
116650	Transfer From Reserves	(300,000)	0	0
116950	Proceeds Loan Funding	0	0	0
	<b>Capital Income Total</b>	<b>(800,000)</b>	<b>0</b>	<b>0</b>
	<b><u>Capital Expenditure</u></b>			
116150	Child Care Building	850,000	0	0
116540	Reserve - Interest Transfer	8,700	0	0
116640	Transfer To Reserves	0	300,000	300,000
116140	Aged Units Construction	0	0	0
	<b>Capital Expenditure Total</b>	<b>858,700</b>	<b>300,000</b>	<b>300,000</b>
	<b>Welfare Services Operating Income</b>	<b>(9,900)</b>	<b>(750)</b>	<b>(1,500)</b>
	<b>Welfare Services Operating Expense</b>	<b>10,680</b>	<b>9,830</b>	<b>30,000</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 9 - Housing</b>				
	<b>Council Staff</b>			
	<b><u>Operating Expenditure</u></b>			
117120	Building Maintenance (Including Insurance)	56,080	43,233	66,022
117420	Other Expenditure	0	0	3,000
117520	Staff Housing Subsidies	0	0	0
118020	Admin Allocation	27,414	24,642	28,683
118920	Less Allocation Housing Exp	0	0	0
	<b>Operating Expenditure Total</b>	<b>83,494</b>	<b>67,874</b>	<b>97,705</b>
	<b><u>Operating Income</u></b>			
117230	Charges Rent / Leases	(24,000)	(25,280)	(24,000)
117330	Other Minor Charges	(1,200)	(1,373)	(500)
117360	Grant - R4R RCLGF House	0	0	0
117450	Realisation of sale of asset	0	0	0
117650	Proceeds from Sales of Buildings	0	0	0
120030	Profit/Loss on asset disposal	0	0	0
	<b>Operating Income Total</b>	<b>(25,200)</b>	<b>(26,653)</b>	<b>(24,500)</b>
	<b>Housing Other</b>			
	<b><u>Operating Expenditure</u></b>			
117020	Admin Allocation	34,267	30,802	35,854
117220	Housing Other Maintenance	61,870	50,752	53,681
118220	Interest on SS Loans	0	0	0
118320	Interest on Council Loans	0	0	0
118420	Write-Off Housing Other	0	0	0
118520	Housing - Aged Units	0	0	0
165800	Asset Depreciation (SCH9)	170,150	170,005	155,000
166910	Loss on Asset Disposal (S9)	0	0	0
	<b>Operating Expenditure Total</b>	<b>266,287</b>	<b>251,559</b>	<b>244,535</b>



Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 9 - Housing</b>				
	<b><u>Operating Income</u></b>			
117430	Contributions - Other	0	(12,000)	0
117530	Charges - LGHCP Housing	(20,000)	(19,189)	(16,640)
117630	Charges - Rental Units	0	0	0
117730	Charges - Housing Other	(6,000)	(5,440)	(8,320)
117830	Charges - Rental Dental House	(10,500)	(10,520)	(10,400)
117930	Charges - North Midland Health Service House	(9,360)	(9,360)	(9,360)
118050	Grants - Commission Housing	0	0	0
118130	Realisation On Asset Disposal	0	0	0
118230	Charges - Rental 89 Williamson St	0	0	0
118330	LGCHP Reserve Interest	(3,456)	(3,363)	(3,200)
118430	Charges - Rental Bank House	0	0	0
118530	Housing Reserve Interest	(2,267)	(2,206)	(2,500)
118630	Bad Debts Recovered	0	0	0
118730	Grants - HDIP	0	0	0
118830	Charges - Kadathinni Units	(33,800)	(33,912)	(32,000)
119130	Profit On Asset Disposal (\$9)	0	0	0
	<b>Operating Income Total</b>	<b>(85,383)</b>	<b>(95,990)</b>	<b>(82,420)</b>
	<b><u>Capital Income</u></b>			
117550	Transfers Ex Building Reserve	0	0	0
117350	Capital - SS Loan Proceeds	0	0	0
117850	Reserve Transfer	0	0	0
117950	Loan Proceeds	0	0	0
118150	LCHP Reserve Transfer	0	0	0
	<b>Capital Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>Capital Expenditure</u></b>			
116240	Plant & Equipment	0	0	0
117240	Furniture & Equipment	0	0	0
117320	Buildings	53,900	5,830	0
117340	Land	0	0	0
117440	Buildings	39,600	35,017	35,000
117640	Purchase Maintenance M/V	0	0	0
117740	Furniture & Equipment	0	0	0
117840	Reserve - Interest Transfer	38,656	3,363	3,000
117940	Transfer to Reserves	42,267	2,206	2,000
118040	Principal - Council Loans	0	0	0
	<b>Capital Expenditure Total</b>	<b>174,423</b>	<b>46,416</b>	<b>40,000</b>
	<b>Housing Operating Income Total</b>	<b>(110,583)</b>	<b>(122,643)</b>	<b>(106,920)</b>
	<b>Housing Operating Expense Total</b>	<b>349,781</b>	<b>319,433</b>	<b>342,240</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 10 - Community Amenities</b>				
	<b>Sanitation - Household Refuse</b>			
	<b><u>Operating Expenditure</u></b>			
117620	Domestic Refuse Collection	30,200	28,189	29,370
117720	Rubbish Site Maintenance	56,716	24,556	20,198
117920	Recycling Depot	300	89	300
118120	Admin Allocation	10,280	6,160	7,171
118820	Rural Recycling Offset Scheme	0	0	0
165900	Asset Depreciation (SCH10)	15,170	15,150	17,000
167010	Loss on Asset Disposal (\$10)	0	0	0
	<b>Operating Expenditure Total</b>	<b>112,666</b>	<b>74,144</b>	<b>74,039</b>
	<b><u>Operating Income</u></b>			
118030	Domestic Refuse Removal	(47,300)	(47,300)	(46,640)
118550	Proceeds Sale of Assets (\$10)	0	0	0
118930	Rural Recycling Offset Scheme	0	0	0
119030	Profit On Asset Disposal (\$10)	0	0	0
	<b>Operating Income Total</b>	<b>(47,300)</b>	<b>(47,300)</b>	<b>(46,640)</b>
	<b>Other Sanitation</b>			
	<b><u>Operating Expenditure</u></b>			
118620	Commercial, Industrial Refuse Collection	20,000	17,287	17,700
118720	Collection - Streets & Parks	2,954	2,363	1,850
119020	Litter Control	1,500	410	2,100
119120	Zero Waste Management (MWRC)	0	0	0
176620	Parks, Gardens, Reserves	0	0	0
	<b>Operating Expenditure Total</b>	<b>24,454</b>	<b>20,061</b>	<b>21,650</b>
	<b><u>Operating Income</u></b>			
119230	Commercial Refuse Removal	(14,625)	(14,392)	(18,110)
119330	Fines & Penalties	0	0	0
119430	Sundry Income	(5,000)	(89,901)	(1,000)
119530	Additional Refuse Removal Charges	(6,000)	(5,832)	(4,000)
119550	Disposal Site Fees	(2,250)	(8,536)	0
119650	Proceeds Sale of Assets (\$10)	0	0	0
	<b>Operating Income Total</b>	<b>(27,875)</b>	<b>(118,662)</b>	<b>(23,110)</b>
	<b>Sewerage</b>			
	<b><u>Operating Expenditure</u></b>			
117820	Effluent Drainage Scheme	0	709	730
	<b>Operating Expenditure Total</b>	<b>0</b>	<b>709</b>	<b>730</b>
	<b><u>Operating Income</u></b>			
119730	Reimbursement	(1,000)	(847)	0
119830	Septic Tank Fees	0	0	(200)
119840	Septic Tank Fees	0	0	0
119930	Contributions & Donations	0	0	0
	<b>Operating Income Total</b>	<b>(1,000)</b>	<b>(847)</b>	<b>(200)</b>
	<b>Urban Stormwater Drainage</b>			
	<b><u>Operating Expenditure</u></b>			
120020	Stormwater Drain Maintenance	8,647	7,822	4,675
	<b>Operating Expenditure Total</b>	<b>8,647</b>	<b>7,822</b>	<b>4,675</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
Schedule 10 - Community Amenities				
	<b><u>Operating Income</u></b>			
120130	Contributions	0	0	0
120330	Interest on Reserves	0	0	0
120340	Interest on Reserves	0	0	0
120350	Contributions	0	0	0
	<b>Operating Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>Protection Of Environment</u></b>			
	<b><u>Operating Expenditure</u></b>			
120620	Rural Towns Program	0	0	0
120720	Removal Abandoned Vehicle	0	0	0
120820	Soil Erosion	0	0	0
120920	Climate Change Adaptation Plan	0	0	0
121440	Yarra Yarra Catchment Group	0	0	0
	<b>Operating Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>Operating Income</u></b>			
120830	Government Grants	0	0	0
120930	Contributions & Fees	0	0	0
	<b>Operating Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 10 - Community Amenities</b>				
	<b>Town Planning &amp; Reg Development</b>			
	<b><u>Operating Expenditure</u></b>			
121020	Townscape Project	0	630	0
121120	Town Planning	0	316	1,500
121220	Admin Allocation	17,134	6,160	7,171
121520	Town Planning Scheme	5,000	11,226	7,000
121620	Town Planning Control - Salaries	0	0	0
121720	Townsite Expansion Strategy	5,000	0	1,000
121820	Glyde Street Feasability Study	0	0	0
	<b>Operating Expenditure Total</b>	<b>27,134</b>	<b>18,331</b>	<b>16,671</b>
	<b><u>Operating Income</u></b>			
122030	House / Dev Reserve Interest	0	0	0
122130	Charges - Rezoning	0	0	0
122230	Charges - Subdivisions	0	0	0
122330	Charges - Other	0	0	(12,000)
122630	Sundry Income	0	0	(250)
122830	Grant Income - Three Springs Townsite Expansion Strategy	0	0	0
122950	Proceeds Sale of Assets	0	0	0
123150	Reimbursements	0	0	0
	<b>Operating Income Total</b>	<b>0</b>	<b>0</b>	<b>(12,250)</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 10 - Community Amenities</b>				
	<b>Other Community Amenties</b>			
	<b><u>Operating Expenditure</u></b>			
121320	Main Street Re-vitalisation Project	5,000	66,313	6,000
121330	Railway Station Maintenance	4,075	2,843	400
121420	FM Transmitter Maintenance	2,220	1,712	2,298
123020	Cemetery Operation / Maintenance	8,550	8,195	5,330
123120	Thrift Shop	4,540	3,843	2,723
123220	Public Conveniences	8,600	8,265	7,500
123320	Duffy's Store Maintenance	3,000	1,839	7,100
123520	ADSL 2 + Upgrade	0	0	0
123620	Admin Allocation	17,134	12,321	14,342
123720	Youth Drop In Centre	500	0	0
123820	Loan Interest	0	0	0
123920	St John Ambulance	0	0	0
124020	Day Care Centre Maintenance	0	0	0
124120	Geraldton Crematorium	0	0	0
124310	Community Resource Centre	0	0	2,500
124320	Community Development Officer Wages	46,025	22,273	37,400
	<b>Operating Expenditure Total</b>	<b>99,644</b>	<b>127,604</b>	<b>85,593</b>
	<b><u>Operating Income</u></b>			
123630	Cemetery Fees	(2,750)	(2,665)	(2,000)
123640	Community Bus Charges	(1,500)	(1,335)	(1,000)
123650	Community Grants	(6,000)	0	0
123930	Interest - Mobile Phones Res	0	0	0
124030	Interest - FM Trans Reserve	0	0	0
124050	Contributions and donations	0	0	0
	<b>Operating Income Total</b>	<b>(10,250)</b>	<b>(4,000)</b>	<b>(3,000)</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 10 - Community Amenities</b>				
	<b>Capital Income</b>			
124350	Grants - Lotteries	0	(10,878)	0
122730	Grant Income	0	0	0
123730	Main Street Revitalisation Grant Funding	0	(36,293)	(40,325)
124150	Transfers in Reserves	0	0	0
124250	Grants - R4R CLGF	0	0	0
124950	Loan Funding	0	0	0
	<b>Capital Income Total</b>	<b>0</b>	<b>(47,171)</b>	<b>(40,325)</b>
	<b>Capital Expenditure</b>			
118340	Purchase Plant & Equipment	0	0	0
118440	Furniture & Equipment	0	0	0
118540	Land	0	263	0
119540	Buildings	0	0	0
120240	Stormwater Drain Upgrade	0	0	0
120440	Transfer to Reserves	0	0	0
122440	Transfer to Reserve	0	0	0
122540	Housing Develop Reserve Interest	0	0	0
122640	Land	0	0	0
122740	Infrastructure Assets Parks & Gardens	0	4,918	113,591
122840	Furniture & Equipment	0	0	0
124040	Buildings	5,000	0	0
124060	Purchase Community Bus	0	0	0
124440	Furniture & Equipment	9,342	0	0
124640	Loan Principal	0	0	0
127040	Int. FM Trans Reserve	0	0	0
127240	Reserve Transfers	25,000	0	0
	<b>Capital Expenditure Total</b>	<b>39,342</b>	<b>5,180</b>	<b>113,591</b>
	<b>Community Amenities Total Income</b>	<b>(86,425)</b>	<b>(170,810)</b>	<b>(85,200)</b>
	<b>Community Amenities Total Expense</b>	<b>272,545</b>	<b>248,672</b>	<b>203,357</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 11 - Recreation And Culture</b>				
	<b>Public Halls Civic Centres</b>			
	<b><u>Operating Expenditure</u></b>			
124220	Public Halls	25,420	22,251	22,563
124520	Hall Hire Refunds	0	0	0
124620	Admin Allocation	20,560	18,481	21,512
124720	Int on Council Loans	0	0	0
124820	Write Offs	0	0	0
	<b>Operating Expenditure Total</b>	<b>45,980</b>	<b>40,732</b>	<b>44,075</b>
	<b><u>Operating Income</u></b>			
124330	Charges - Equipment Hire	0	0	0
124130	Reimbursements	(750)	(438)	0
124450	Proceeds - Sale of Assets	0	0	0
124530	Charges - Hall Hire	(3,500)	(3,073)	(3,500)
124630	RLCLIP Grant - Community Hall Floor	0	0	0
	<b>Operating Income Total</b>	<b>(4,250)</b>	<b>(3,511)</b>	<b>(3,500)</b>
	<b><u>Operating Expenditure</u></b>			
126020	Swimming Pool Operating expenses	196,716	179,444	139,112
126120	Recreation Salaries (Pool)	0	0	0
126220	Sporting Club - Write off	0	0	0
126320	Contributions	0	0	0
126420	Public Parks, Gardens & Reserves	61,552	58,732	101,600
126520	Other Sporting Amenities	61,045	105,454	109,171
126620	Swimming Pool Repaint	0	0	0
126820	Exp - Bowling Club	0	0	0
126920	Sporting Body Grants	0	0	0
127020	Admin Allocation	51,401	46,203	53,781
127120	Admin Allocation - Pool	23,987	21,561	25,098
127320	Interest on Council Loan - Swimming Pool	10,521	11,584	10,257
166000	Asset Depreciation (Sch 11)	368,500	367,958	355,000
167110	Loss on Asset Disposal (\$11)	0	0	0
	<b>Operating Expenditure Total</b>	<b>773,722</b>	<b>790,936</b>	<b>794,018</b>
	<b><u>Operating Income</u></b>			
127130	Profit On Asset Disposal (\$11)	0	0	0
127230	Interest on Reserves	(1,016)	(989)	(1,000)
127330	Contributions & Donations	(1,500)	(1,398)	(1,000)
127530	Charges - Rec Leases/Rentals	(3,450)	(3,409)	(3,095)
127630	Tennis Court Contribution	0	(20)	0
127730	R4R CLGF Grant - Pavilion	0	0	0
127830	Charges - Pool Admissions	(9,500)	(8,751)	(8,000)
127930	Contribution - Other (No gst)	(2,500)	(2,500)	0
128030	RLCLIP Grant	(32,000)	(32,000)	(30,000)
128130	Royalties For Regions Grant - Pool	0	0	0
128230	Grant - Tanks	0	0	0
128330	Grant - Crime Prevention	0	0	0
128850	Proceeds Sale of Assets (\$11)	0	0	0
128950	Reimbursements	0	0	0
129150	Contributions	(650)	(571)	0
	<b>Operating Income Total</b>	<b>(50,616)</b>	<b>(49,639)</b>	<b>(43,095)</b>

Shire of Three Springs		2016/17	2015/16	2015/16
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)	20,462	16,336	19,200
129120	Superannuation	0	0	0
129220	Lost/Damaged Books	100	0	100
129320	Library Operations	760	647	1,244
129420	Industry Guarantee Training	0	0	0
129520	Admin Allocation	27,414	24,642	28,683
	<b>Operating Expenditure Total</b>	<b>48,736</b>	<b>41,624</b>	<b>49,227</b>
	<b><u>Operating Income</u></b>			
129530	Government Grants	0	0	0
129630	Contributions & Donations	(1,000)	(574)	(350)
129730	Reimbursements	0	0	0
129830	Charges - Lost Books	0	0	(50)
	<b>Operating Income Total</b>	<b>(1,000)</b>	<b>(574)</b>	<b>(400)</b>
	<b>Other Culture</b>			
	<b><u>Operating Expenditure</u></b>			
130320	Arts Prizes	0	0	500
130820	Arts & Crafts Centre	0	0	0
130920	Museums	0	0	0
131020	Donations	0	0	0
131220	Heritage plan	7,500	50,083	500
131320	Centenary Park	5,200	4,425	5,200
131350	Youth Week Celebrations	0	0	0
131420	Anzac Day Small Grant	0	0	0
	<b>Operating Expenditure Total</b>	<b>12,700</b>	<b>54,508</b>	<b>6,200</b>
	<b><u>Operating Income</u></b>			
120950	Playground Grant	0	0	0
130330	Interest on Reserves	0	0	0
131230	Grant - Midwest Development Commission	0	0	0
131330	Contributions & Donations	0	0	0
131360	Youth Week Grant	0	0	0
131430	Reimbursements	(200)	0	(100)
131530	Charges - Rents/Leases	0	0	0
131730	Memory Lane Pavers	0	0	0
131830	Centenary Celebrations Grant	0	0	0
131930	Anzac Day Small Grant	0	0	0
	<b>Operating Income Total</b>	<b>(200)</b>	<b>0</b>	<b>(100)</b>



Account No.	Shire of Three Springs Description	2016/17	2015/16	2015/16
		BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 11 - Recreation And Culture</b>				
	<b>Capital Income</b>			
131630	Heritage - Muni Inventory (Grant)	0	(21,450)	(21,450)
127430	Pool - Government Grants CSRFF - Pool	0	0	0
120750	Drainage Fund Reserve Transfer	0	0	0
120850	Transfer From Reserves	0	0	0
128350	Loan - Community Centre Floor	0	0	0
128250	Loan - Swimming Pool	0	0	0
128750	Loan Arrears - Sporting Club	0	0	0
129050	Transfer from Reserves - Swimming Pool Equipment	0	0	0
129250	Transfer from Reserves - Plant	0	0	0
	<b>Capital Income Total</b>	<b>0</b>	<b>(21,450)</b>	<b>(21,450)</b>
	<b>Capital Expenditure</b>			
128140	Pavilion Upgrade	0	0	0
124140	Plant & Equipment	0	0	0
124240	Furniture & Equipment	0	0	0
124340	Buildings	0	12,450	35,000
124540	Principal on Loans	0	0	0
128240	Land	0	0	0
128340	Buildings - Shelter	8,000	(0)	0
128440	Purchases M/V	0	0	0
128540	Furniture & Equipment	0	6,565	10,000
128640	Plant & Equipment	0	0	0
128650	Infrastructure - Parks & Ovals - Water Tanks	0	0	0
128740	Reserve Transfer	0	0	0
128840	Reserve - Interest Transfer	1,016	989	900
128940	Principal on Loan - Swimming Pool	33,827	32,334	32,334
129040	Inf - Parks & Gardens (Crime Prevention)	0	0	0
129140	Furniture & Equipment	0	0	0
130340	Reserve Interest Transfer	0	0	0
130440	Furniture & Equipment	0	0	0
130540	Cetennial Water Feature	0	0	0
131440	Centenary Park	0	0	0
131520	Townscape	0	0	76,150
	<b>Capital Expenditure Total</b>	<b>42,843</b>	<b>52,338</b>	<b>154,384</b>
	<b>Recreation And Culture Total Income</b>	<b>(56,066)</b>	<b>(53,723)</b>	<b>(47,095)</b>
	<b>Recreation And Culture Total</b>	<b>881,138</b>	<b>927,800</b>	<b>893,520</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 12 - Transport</b>				
	<b><u>Operating Income</u></b>			
132730	Direct Grants	0	0	0
132830	Project Grants	0	0	0
	<b>Operating Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>Operating Expenditure</u></b>			
133120	Roadworks (Maintenance)	0	0	0
133220	Road Project WANDRRA	0	527,532	454,974
133320	Rural Road Numbering	0	137	0
133520	Maintenance General	392,094	275,815	268,778
133620	Street Trees & Watering	2,403	817	6,300
133720	Tree Pruning	9,000	1,240	7,900
133820	Bridges Culverts Pipes	0	0	0
133920	Contract Dozing	0	0	0
134020	Depot Maintenance	56,070	44,492	40,450
134120	Footpaths	1,500	453	0
134220	Lighting of Streets	26,540	24,603	20,000
134320	Street Cleaning	15,919	16,287	20,980
134420	Traffic Signs & Control Equipment	3,050	1,889	7,100
134520	Contract Cartage	0	0	0
134620	Roman - Annual Maintenance	9,250	7,243	6,100
134720	Admin Allocations - Maintenance	58,254	49,283	57,366
134820	Traffic Counts	0	0	0
134920	Drainage	0	0	0
	<b>Operating Expenditure Total</b>	<b>574,080</b>	<b>949,790</b>	<b>889,948</b>
	<b><u>Operating Income</u></b>			
135330	Grants - Street Lighting	(2,200)	(198)	(2,200)
135430	Grants - Blackspot Funding	0	0	0
135530	Grants - Direct - MRWA	(101,000)	(90,800)	(83,500)
135630	WANDRA - Natural Disaster	0	(311,774)	0
135830	CHGS - Sale of S/hand Materials	0	0	0
136230	Grants - R2R - Supplementary	0	0	0
136330	Grants - R2R - Prepayment	0	0	0
136430	Interest on Grant Funds	0	0	0
136530	Contribution - Rural Road Maintenance	(2,000)	(1,477)	(341,230)
136630	Grants - Perenjori Road Bridge	0	0	0
	<b>Operating Income Total</b>	<b>(105,200)</b>	<b>(404,248)</b>	<b>(426,930)</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 12 - Transport</b>				
	<b><u>Operating Expenditure</u></b>			
135020	Interest on Loans	7,302	8,350	8,090
135120	Loan repayment - Interest	3,422	5,757	7,053
135220	Lease Payments - Case Loader	0	0	0
166200	Asset Depreciation (SCH12)	55,080	50,493	45,000
167210	Loss on Asset Disposal (\$12)	11,950	38,315	60,500
	<b>Operating Expenditure Total</b>	<b>77,753</b>	<b>102,916</b>	<b>120,643</b>
	<b><u>Operating Income</u></b>			
135550	Realisation sale of Asset	20,000	123,878	125,200
135610	Plant Reserve - Interest	(3,805)	(3,702)	(4,500)
135850	Proceeds Sale of Assets	(20,000)	(123,878)	(125,200)
167230	Profit On Asset Disposal	0	(12,951)	(16,800)
	<b>Operating Income Total</b>	<b>(3,805)</b>	<b>(16,653)</b>	<b>(21,300)</b>
	<b><u>Traffic Control</u></b>			
	<b><u>Operating Expenditure</u></b>			
137020	Vehicle Inspections	0	0	0
137120	Salaries - Online Licensing	28,703	29,562	27,414
137220	Superannuation - Online Licensing	0	0	0
137320	Other - Online Licensing	1,500	1,531	1,550
137420	Admin Allocations	17,134	12,321	14,342
	<b>Operating Expenditure Total</b>	<b>47,337</b>	<b>43,414</b>	<b>43,306</b>
	<b><u>Operating Income</u></b>			
137430	Vehicle Inspection Inc.	0	0	0
143230	Commission - Online Licensing	(13,500)	(12,773)	(13,500)
	<b>Operating Income Total</b>	<b>(13,500)</b>	<b>(12,773)</b>	<b>(13,500)</b>
	<b><u>MWLGSA (Main Roads)</u></b>			
	<b><u>Operating Expenditure</u></b>			
136720	Main Roads ISA State Routine Mtce	0	0	2,070
136820	Main Roads Minor Improvements	0	0	0
136920	Administration Costs Allocated	0	0	0
	<b>Operating Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>2,070</b>
	<b><u>Operating Income</u></b>			
136730	MRWA Service Agreement Income - General	0	0	0
136830	MRWA Service Agreement Income - Minor Improvements	0	0	0
136930	MRWA Service Agreement Income - ABC	0	0	0
	<b>Operating Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>Operating Expenditure</u></b>			
137720	Airstrip Maintenance Expenses	5,000	2,730	1,000
137820	Industry Guarantee Training	0	0	0
137920	Control Expenses Other	0	0	0
	<b>Operating Expenditure Total</b>	<b>5,000</b>	<b>2,730</b>	<b>1,000</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 12 - Transport</b>				
	<b>Operating Income</b>			
137730	RADS Grant	0	0	0
137830	Contributions - Airport	0	0	0
	<b>Operating Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Income</b>			
133050	Reserve Fund Transfer	0	0	0
135230	Grants - RRG Projects - MRWA	(769,667)	(177,868)	(369,256)
135450	Loan - Bobcat	0	0	0
135650	Transfer From Reserve	0	0	0
135750	Loans Income	0	0	0
135950	Loan - Cat Grader	0	0	0
136030	Grants - Roads To Recovery - DOTARS	(474,501)	(757,334)	(792,398)
136130	Grants - Country Pathways	0	(26,600)	(28,000)
	<b>Capital Income Total</b>	<b>(1,244,168)</b>	<b>(961,802)</b>	<b>(1,189,654)</b>
	<b>Capital Expenditure</b>			
131040	Blackspot Grant - Projects	0	0	0
131240	RRG Projects	1,209,983	97,269	556,201
131340	Roads to Recovery Projects	272,986	174,504	617,824
131640	Municipal Fund Projects	380,986	464,473	373,263
131540	MRWA Fund Projects	526,500	0	0
132240	Footpaths	50,000	55,234	57,174
133140	Reserve Transfer	0	0	0
133260	Beekeeper Road	0	0	0
134840	Furniture & Equipment	11,000	0	0
134940	Buildings	40,000	0	0
135340	Loan Principal - 159	89,361	85,397	85,397
135440	Purchase of Motor Vehicles	62,000	49,108	79,600
135540	Purchase Plant & Equipment	205,000	412,580	476,500
135640	Tools & Equipment	29,970	0	0
135740	Transfer To Reserve	100,000	0	121,500
135840	Loan Principal	25,885	24,368	24,368
135940	Reserve - Interest Transfer	3,805	3,702	3,000
137740	Airstrip - Lighting	0	0	2,500
152740	Bateman Road	83,864	0	0
155240	Perenjori Road Detour	0	0	0
155740	Neburu Road - Seal R2R	0	0	0
155840	Neburu Road - Second coat Seal 8.1.75 10.3 -RRG	0	0	0
155940	Town Streets - Kerbing & Drainage	200,000	13,710	80,000
156040	Wilton Well Road Resheet	0	0	0
156140	Dookanooka Road Resheet	0	0	0
156240	Blue Water Road	0	0	0
156340	Weir Road	0	0	0
156440	Passinto Rd	0	0	0
156540	Strutton Road	0	0	0
	<b>Capital Expenditure Total</b>	<b>3,291,340</b>	<b>1,380,345</b>	<b>2,477,327</b>
	<b>Transport Total Income</b>	<b>(122,505)</b>	<b>(433,675)</b>	<b>(461,730)</b>
	<b>Transport Total Expense</b>	<b>704,170</b>	<b>1,098,849</b>	<b>1,056,966</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 13 - Economic Services</b>				
	<b>Rural Services</b>			
	<b><u>Operating Expenditure</u></b>			
138220	Agricultural Protection Board	0	0	0
138340	Purchase of Poisons	0	0	0
138420	Noxious Weeds/Pest Plants	11,250	2,800	10,075
138520	Vermin Control	5,500	5,567	10,640
138620	L/G Landcare Co-ordinator	0	0	0
138720	Economic/Rural Facilitator	0	0	7,000
138820	Emu Barrier Fenc Contribution	0	0	0
138920	Land Conservation District Committee	0	0	0
	<b>Operating Expenditure Total</b>	<b>16,750</b>	<b>8,367</b>	<b>27,715</b>
	<b><u>Operating Income</u></b>			
138350	Sale of Poisons	0	0	0
138630	Grant - L/G Landcare Co-ordinator	0	0	0
138830	Reimbursements	0	0	0
138930	Contributions & Donations	0	0	0
139330	CHGS - Other	0	0	0
	<b>Operating Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Tourism And Area Promotion</b>			
	<b><u>Operating Expenditure</u></b>			
138020	Superannuation	0	0	0
139020	Industry Guarantee Training	0	0	0
139120	Area Promotion	20,000	6,878	20,400
139220	Visitors Centre	7,060	5,187	3,808
139320	Information Bay / Entrances	10,000	7,670	5,615
139420	Eco Caravan Park Maintenance	650	293	1,200
139520	Admin Allocations	23,987	15,401	17,927
139620	Historical Building (Old Nurses Quarters)	3,550	3,010	2,496
139720	TAP Phone & Internet	700	625	600
166300	Asset Depreciation (SCH13)	5,624	5,617	6,500
167310	Loss on Asset Disposal (\$13)	0	0	0
	<b>Operating Expenditure Total</b>	<b>71,571</b>	<b>44,680</b>	<b>58,546</b>
	<b><u>Operating Income</u></b>			
139430	Visitors Centre Income	(2,000)	(1,550)	0
139630	Interest on Reserves	0	0	0
140030	Grants	(5,803)	0	0
139730	TAP Charges	0	0	0
139830	Reimbursements	(500)	(506)	(1,000)
139930	CHGS - Caravan & Camping	(500)	(290)	0
	<b>Operating Income Total</b>	<b>(8,803)</b>	<b>(2,346)</b>	<b>(1,000)</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 13 - Economic Services</b>				
	<b>Building Control</b>			
	<b><u>Operating Expenditure</u></b>			
140620	Building Control expenses	2,000	873	3,000
140720	Superannuation - EHO	0	0	0
140820	Salaries - EHO	0	0	0
	<b>Operating Expenditure Total</b>	<b>2,000</b>	<b>873</b>	<b>3,000</b>
	<b><u>Operating Income</u></b>			
114250	Reimbursements	0	0	0
141330	BRB Commission	(50)	(23)	(50)
141430	CHGS - Building Permits	(700)	(475)	(1,000)
141530	CHGS - Demolition Fees	(3,865)	(2,753)	(650)
141630	Reimbursement EHO Costs	0	0	0
141730	Charges - Signs/Hoardings	0	0	0
141830	BCITF Commission	0	0	0
141930	Petrol Pumps	0	0	0
	<b>Operating Income Total</b>	<b>(4,615)</b>	<b>(3,250)</b>	<b>(1,700)</b>
	<b>Economic Development</b>			
	<b><u>Operating Expenditure</u></b>			
140920	Economic Development - Employment Expenses	36,025	22,665	27,400
	<b>Operating Expenditure Total</b>	<b>36,025</b>	<b>22,665</b>	<b>27,400</b>
	<b>Other Economic Services</b>			
	<b><u>Operating Expenditure</u></b>			
142320	Water Supply Standpipes	7,900	6,781	2,800
142420	Gravel Pits	0	0	0
	<b>Operating Expenditure Total</b>	<b>7,900</b>	<b>6,781</b>	<b>2,800</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 13 - Economic Services</b>				
	<b><u>Operating Income</u></b>			
139450	Reimbursements	0	0	0
142530	Extractive Industry Licence	(500)	0	(500)
142630	Sale of Material	0	0	0
142730	Water Sales	(5,000)	(4,745)	(2,000)
142830	Interest on Gravel Reserve	(1,314)	(1,279)	(1,500)
	<b>Operating Income Total</b>	<b>(6,814)</b>	<b>(6,024)</b>	<b>(4,000)</b>
	<b><u>Capital Income</u></b>			
140030	Grants	0	0	0
138950	Reserve Fund Transfer	0	0	0
	<b>Capital Income Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b><u>Capital Expenditure</u></b>			
114240	Plant & Equipment	0	0	0
114340	Furniture & Equipment	0	0	0
138040	Furniture & Equipment	10,000	0	0
138140	Buildings - Arrino Garden	0	0	0
138440	Plant & Equipment	0	0	0
138840	Interest on Reserves Transferred	0	0	0
139640	Reserve - Interest Transfer	1,314	1,279	1,000
138240	Buildings	0	0	0
	<b>Capital Expenditure Total</b>	<b>11,314</b>	<b>1,279</b>	<b>1,000</b>
	<b>Other Economic Services Total Income</b>	<b>(20,232)</b>	<b>(11,621)</b>	<b>(6,700)</b>
	<b>Economic Services Total Expenditure</b>	<b>134,246</b>	<b>83,366</b>	<b>119,461</b>

Shire of Three Springs		2016/17	2015/16	2015/16
Account No.	Description	BUDGET	ACTUAL	BUDGET
		\$	\$	\$
<b>Schedule 14 - Other Property And Services</b>				
	<b>Public Works Overheads</b>			
	<b><u>Operating Income</u></b>			
143330	Charges - Private Works Various	(15,000)	(10,518)	(40,000)
143530	Charges - Plant / Equipment Hire	0	0	0
	<b>Operating Income Total</b>	<b>(15,000)</b>	<b>(10,518)</b>	<b>(40,000)</b>
	<b>Private Works</b>			
	<b><u>Operating Expenditure</u></b>			
142820	Private Works Various	10,550	9,165	12,300
149720	Admin Allocation	6,853	6,160	7,171
149820	Other Plant Hire	0	0	0
	<b>Operating Expenditure Total</b>	<b>17,403</b>	<b>15,325</b>	<b>19,471</b>
	<b><u>Operating Expenditure</u></b>			
143320	Works Supervisor Salary	75,500	75,375	75,000
143420	Works Supervisor Superannuation	7,126	6,869	10,850
143520	Travelling & Conferences	0	0	2,000
143620	Superannuation O/S Worker	63,500	41,971	63,300
143720	Sick & Holiday Pay	87,154	67,916	86,500
143820	OHS Protective Clothing & Equipment	7,500	5,534	5,000
143920	W/Supervisor - Admin Allocated	65,107	55,443	64,537
144020	Removal Expenses - Relocation	0	0	0
144120	Staff Expenses Other - Medical, etc	4,700	4,041	4,500
144220	Long Service Leave	0	388	0
144320	Insurance on Works	30,500	31,217	30,000
144520	Staff Training (OHS, etc)	9,500	5,382	13,300
147820	Staff Allowances	11,700	10,427	12,500
147920	ISA & Consultant Engineer Contribution	0	0	0
174220	Less PWO Allocated To W&S	(358,000)	(306,179)	(370,337)
174320	FBT (Outside Workers)	5,600	4,688	7,008
174420	Staff Subsidies	5,000	779	6,500
174520	W/S Subsidies	0	0	0
174620	Allocation of Housing EXP via ABC	0	0	0
	<b>Operating Expenditure Total</b>	<b>14,887</b>	<b>3,852</b>	<b>10,658</b>
	<b><u>Operating Income</u></b>			
135710	Interest On Reserves	0	0	0
144230	Reimbursements	(2,500)	0	(5,000)
	<b>Operating Income Total</b>	<b>(2,500)</b>	<b>0</b>	<b>(5,000)</b>



Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Schedule 14 - Other Property And Services</b>				
	<b>Plant Operation Costs</b>			
	<b><u>Operating Expenditure</u></b>			
144420	Tool Maintenance	1,800	1,555	3,000
144720	Fuel & Oils	120,000	91,895	125,000
144820	Tyres & Sundries	0	0	30,000
144920	Parts & Repairs	66,880	56,722	64,700
145020	Expendable Tools	4,570	3,438	5,000
145120	Repairs Wages	89,570	83,911	88,646
145220	Insurance & Licences	42,450	32,385	27,000
145320	Other	0	0	0
145420	Less Plant Overhead Allocations	(360,347)	(329,269)	(320,000)
145520	Consumables	5,000	5,031	5,000
145620	Allocation Of Housing Exp Via ABC	0	0	0
131740	Admin Allocation Resheet/reseal	47,974	40,042	46,610
166400	Asset Depreciation (SCH14)	185,200	161,293	135,000
168900	Depreciation Charged to Works & Services	(185,200)	(144,974)	(200,000)
	<b>Operating Expenditure Total</b>	<b>17,897</b>	<b>2,030</b>	<b>9,956</b>
	<b><u>Operating Income</u></b>			
144730	Sale of Scrap	0	0	0
144830	Diesel Fuel Rebate	(22,250)	(21,105)	(18,000)
144930	Reimbursements	(4,500)	(4,397)	(4,000)
	<b>Operating Income Total</b>	<b>(26,750)</b>	<b>(25,502)</b>	<b>(22,000)</b>

<b>Schedule 14 - Other Property And Services</b>				
	<b>Salaries And Wages</b>			
	<b><u>Operating Expenditure</u></b>			
145720	Gross Total Salaries & Wages	1,436,826	980,786	1,397,940
145820	Overpayments	0	0	0
145920	Workers Compensation	5,000	20,796	1,500
146020	Advances	0	0	0
146120	RDO and Time In Lieu Accruals	5,000	(3,858)	9,000
168020	Less Salaries & Wages Alloc - S20	(1,436,826)	(980,786)	(1,397,940)
168120	Accrued Salaries & Wages Previous Year	0	0	0
	<b>Operating Expenditure Total</b>	<b>10,000</b>	<b>16,938</b>	<b>10,500</b>
	<b><u>Operating Income</u></b>			
146130	Reimbursements - Workers Compensation	(5,000)	(20,593)	(1,000)
146330	Reimbursements - Advances	0	0	0
	<b>Operating Income Total</b>	<b>(5,000)</b>	<b>(20,593)</b>	<b>(1,000)</b>
	<b>Capital Expenditure Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Other Property And Services Total Income</b>	<b>(49,250)</b>	<b>(56,613)</b>	<b>(68,000)</b>
	<b>Other Property And Services Total Expenditure</b>	<b>60,187</b>	<b>38,145</b>	<b>50,584</b>

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
<b>Summary</b>				
	Capital Income Total	-\$2,654,952	-\$1,030,423	-\$1,772,229
	Capital Expenditure Total	\$5,437,359	\$1,875,593	\$4,029,047
	General Purpose Income Total	-\$2,985,785	-\$2,449,401	-\$2,448,644
	Administration General Income Total	-\$23,063	-\$23,668	-\$25,800
	Law, Order, Public Safety Total Income	-\$163,206	-\$148,148	-\$158,062
	Health Total Operating Income	-\$25,100	-\$24,001	-\$21,560
	Welfare Services Operating Income	-\$9,900	-\$750	-\$1,500
	Housing Operating Income Total	-\$110,583	-\$122,643	-\$106,920
	Community Amenities Total Income	-\$86,425	-\$170,810	-\$85,200
	Recreation And Culture Total Income	-\$56,066	-\$53,723	-\$47,095
	Transport Total Income	-\$122,505	-\$433,675	-\$461,730
	Other Economic Services Total Income	-\$20,232	-\$11,621	-\$6,700
	Other Property And Services Total Income	-\$49,250	-\$56,613	-\$68,000
		-\$3,652,115	-\$3,495,053	-\$3,431,211
	General Purpose Expenditures Total	\$38,207	\$26,820	\$30,648
	General Administration Expense Total	\$293,885	\$211,592	\$258,063
	Law, Order, Public Safety Total Expense	\$310,261	\$271,977	\$296,362
	Health Total Operating Expense	\$178,218	\$242,584	\$228,911
	Welfare Services Operating Expense	\$10,680	\$9,830	\$30,000
	Housing Operating Expense Total	\$349,781	\$319,433	\$342,240
	Community Amenities Total Expense	\$272,545	\$248,672	\$203,357
	Recreation And Culture Total	\$881,138	\$927,800	\$893,520
	Transport Total Expense	\$704,170	\$1,098,849	\$1,056,966
	Economic Services Total Expenditure	\$134,246	\$83,366	\$119,461
	Other Property And Services Total Expenditure	\$60,187	\$38,145	\$50,584
		\$3,233,317.85	\$3,479,067.92	\$3,510,113.19

Account No.	Shire of Three Springs Description	2016/17 BUDGET \$	2015/16 ACTUAL \$	2015/16 BUDGET \$
-------------	---------------------------------------	-------------------------	-------------------------	-------------------------

#### ACQUISITION OF ASSETS - 2016/2017 BUDGET

##### By Program

##### **Governance**

100240	Building	330,000	Admin
100140	Furniture & Equipment	30,000	IT
<b>Law, Order, Public Safety</b>			
106940	Building	165,784	Fire Shed
109400	Furniture & Equipment	20,000	CCTV Camera
106960	Plant & equipment	450,000	Fire Truck
<b>Health</b>			
111240	Buildings	10,000	Doctor's House
111040	Furniture & Equipment	10,000	Equipment
<b>Welfare Services</b>			
116150	Building	850,000	Child Care Facility
<b>Housing</b>			
117440	Buildings	39,600	Staff Housing
117320	Buildings	53,900	Other Housing
<b>Community Amenities</b>			
124040	Building	5,000	Cemetery Shelter
124440	Furniture & Equipment	9,342	Equipment
<b>Recreation and Culture</b>			
128340	Buildings	8,000	Pool Shelter

#### ACQUISITION OF ASSETS - 2016/2017 BUDGET

##### **Transport**

<i>Refer to</i>	Infrastructure - Roads	1,336,483	MRWA
<i>Works</i>	Infrastructure - Roads	672,986	RTR
<i>Budget</i>	Infrastructure - Roads	464,850	Muni
131340	Infrastructure - Drainage	200,000	Drainage
132240	Infrastructure - Footpath	50,000	Slaughter St
135540	Plant & equipment	160,000	Backhoe
135540	Plant & equipment	45,000	Free Roller
135640	Plant & equipment	29,970	Minor Plant & Equipment
135440	Motor Vehicle	62,000	Mechanic
134840	Furniture & Equipment	11,000	Office equipment
134940	Building	40,000	Transportable office
<b>Economic Services</b>			
134840	Furniture & Equipment	10,000	Office equipment
Total by Program		5,063,915	
Land Held for Resale		0	
Land and Buildings		1,502,284	
Furniture and Equipment		90,342	
Plant and Equipment		234,970	
Motor Vehicles		62,000	
Infrastructure Assets - Roads		2,924,319	
Infrastructure Assets - Footpaths		50,000	
Infrastructure Assets - Drainage		200,000	
Total by Class		5,063,915	



Shire of Three Springs  
2016 / 2017 Works Programme Budget



Road/Works	Hours	Job No	GL No	Budget (Full Year)						Financial Information				
				Labour	Over Heads	Plant Operating	Plant Depreciation	Materials	Contract	Full Year Budget	MRWA Cont.	Shire Cont.	R2R Cont.	Comments
					120%									
MRWA PROJECTS														
Construction - T/S Morawa Campbell Dudawa		RG03							338,000	338,000	225,333	112,667		
T/S Morawa Rd final Top Coat Seal SLK 10.622-12.631		MR02							94,563	94,563	63,042	31,521		
T/S Morawa Rd final Top Coat Seal SLK 13.067-15.630	35.5	MR03							120,437	120,437	80,291	40,146		
T/S Perenjori Rd Final Top Coat Seal SLK 0.507-4.436		MR04							149,000	149,000	99,333	49,667		
T/S Eneabba Road 7m wide PMB reseal SLK. 72 to 5.35		MR05							162,500	162,500	108,333	54,167		
T/S Eneabba Road realignment 15/16		RG04							404,983	404,983	148,667	256,316		c/fwd \$107,650
T/S Eneabba Road realignment 15/16		RG04							67,000	67,000	44,667	22,333		
				0	0	0	0	0	1,336,483	1,336,483	769,667	566,816		
MRWA/DOWNER MOUCHEL - FUTURE WORKS														
WANDRRA													311,773	To be recouped
ROADS TO RECOVERY											R2R			
T/S Eneabba Road realignment 15/16		RG04							400,000	400,000			200,000	c/f 200,000
										0			274,501	
	0			0	0	0	0	0	400,000	400,000				
SHIRE PROJECTS														
Bateman Rd re-sheet SLK	542	C1090		13,500	16,260	20,495	13,989	4,770	14,850	83,864				
Beekeeper Rd re-sheet SLK5.0- 7.2	552	C1034		13,800	16,560	21,240	14,518	4,770	14,850	85,738				
Broad Rd re-sheet SLK 0.0-2.0	540	C1013		13,500	16,200	20,310	13,852	4,720	14,850	83,432				
Bunney Rd re-sheet SLK	854	C1050		20,496	24,595	31,853	21,035	9,440	29,370	136,789				
Hydraulic Rd resheet SLK 8.35-10.35	540	C1028		13,500	16,200	20,230	13,772	4,770	14,520	82,992				
Neburu Rd re-sheet SLK	600	C1003		15,000	18,000	23,120	15,698	5,451	16,170	93,439				
Reed Rd re-sheet SLK 1.6-2.85	330	C1060		8250	9,900	15,779	10,943	3,087	10,098	58,057				
Weir Rd re-sheet SLK1.5-3.5	542	C1061		13550	16,260	20,410	13,910	4,770	9,240	78,140				
Three Springs Eneabba Rd Shoulders	331	C1105		8275	9,930	750	9,864	6,566	0	35,385				
Drainage			5594						200,000	200,000				
				119,871	143,905	174,187	127,581	48,344	323,948	937,836				
Total Capital Works										2,674,319				
OPERATIONS & MAINTENANCE EXPENDITURE - ROADS														
Town Street Maintenance	96	1201	3352	4,575	5,490	6,477	5,374	2,200	8,000	32,116				
Rural Road Maintenance	1094	1202	3352	25,556	30,667	27,970	25,190	4,050	0	113,433				
Road Maintenance Grading	2026	1229	3352	50,650	60,780	86,255	48,860	0	0	246,545				
Fire Control		5001	0692						0	0				
Refuse Site Maintenance		1001	1772	6,937	8,325	12,770	9,684		19,000	56,716				
Old Refuse Site Rehabilitation		1011	1772							0				
Tree Pruning Town (Contract)		1322	3372						15,000	15,000				
Verge Spraying - Weed Control		1301		1,000	850	200	200		9,000	11,250				
Traffic Signs & Control		1240		0	0	0	0		0	0				
Depot Maintenance	150	1230		4,000	4,800	4,525	4,275	5,400	33,000	56,000				
Parks & Gardens Maintenance														
Stormwater Drain Maintenance		1003		4,252	3,295	500	300			8,347				
Other Parks & Gardens Maintenance		1105		28,452	22,500	400	300	8,800		60,452				
Oval Maintenance		1107		8,155	7,120	250	200	9,460		25,185				
Street Trees And Watering		1232		2,403						2,403				
Street Cleaning		1231		2,011						2,011				
Centenary Water Feature Maintenance		1120		1,226	960	1,100		1,700		4,986				
Total Operations and Maintenance - Roads	3366			139,216	144,787	140,447	94,383	31,610	84,000	634,443	0	0		3,308,763
	3366			259,087	288,692	314,634	221,964	79,954	2,144,431	3,308,763				
PLANT MAINTENANCE				Labour	Overheads	Service Kits	Oils & Grease	Parts/ General	Tyres	Cutting Edges	Expendable Tools	Tool Maintenance	Full Year Budget	
					80%									
Plant & Equipment				45,808	36,646	18,850	15,450	22,759	29,800	6,000	5,000	1,000	181,304	181,304
TOTAL										3,490,067			181,304	3,490,067



## Shire of Three Springs Schedule of Fees and Charges



PROGRAMS	Adopted Fees 2016/2017 Total Cost	Cost	GST	2015/2016 Total Cost	2014/2015 Total Cost
<b>ADMINISTRATION</b>					
<b>COUNCILLOR MEETING FEE</b>					
<b>Ordinary Meeting:</b>					
President	\$ 264.00	\$ 264.00		\$ 264.00	\$ 264.00
Councillors	\$ 132.00	\$ 132.00		\$ 132.00	\$ 132.00
<b>Committee/Special Meetings:</b>					
President	\$ 66.00	\$ 66.00		\$ 66.00	\$ 66.00
Councillors	\$ 33.00	\$ 33.00		\$ 33.00	\$ 33.00
<b>Other Payments</b>					
Presidents Allowance	\$ 7,500.00	\$ 7,500.00		\$ 7,500.00	\$ 7,500.00
Deputy Presidents Allowance	\$ 1,375.00	\$ 1,375.00		\$ 1,375.00	\$ 1,375.00
<b>PHOTOCOPYING</b>					
A4 1 - 20 copies simultaneously (per copy)	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50
A4 21 copies or more simultaneously (per copy)	\$ 0.25	\$ 0.23	\$ 0.02	\$ 0.25	\$ 0.25
A3 (per copy)	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60
Own paper supplied (per copy)	\$ 0.15	\$ 0.14	\$ 0.01	\$ 0.15	\$ 0.15
Coloured Printing (per copy)	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60	\$ 0.60
Binding (per document)	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00
<b>LAMINATING</b>					
A4 (per page)	\$ 1.50	\$ 1.36	\$ 0.14	\$ 1.50	\$ 1.50
A3 (per page)	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00
<b>INTERNET ACCESS POINT COMPUTERS</b>					
General usage and internet access (per 1/2 hour)	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00	\$ 3.00
Printing (per page)	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50
<b>FACSIMILE</b>					
Per page	\$ 3.00				
	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00
Service charge	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00
<b>COUNCIL MINUTES</b>					
	N/C			N/C	N/C
<b>ELECTORAL ROLLS</b>					
	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00	\$ 11.00
<b>YAKABOUT</b>					
<b>Sale Price</b>					
Per Issue	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00
<b>Advertising Charges - Local</b>					
<b>Prepared</b>					
Full Page (Black and White)	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00
Full Page (Colour)	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00
Half Page (Black and white)	\$ 15.00	\$ 13.64	\$ 1.36	\$ 15.00	\$ 15.00
Half Page (Colour)	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00	\$ 60.00
Quarter Page (Black and White)	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50
Quarter Page (Colour)	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00
Attachment (copies provided)	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50
<b>Not Prepared</b>					
Full Page (Black and White)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
Full Page (Colour)	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00	\$ 160.00
Half Page (Black and white)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00
Half Page (Colour)	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00
Quarter Page (Black and White)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00
Quarter Page (Colour)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
<b>Advertising Charges - Non - Local</b>					
<b>Prepared</b>					
Full Page (Black and White)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
Full Page (Colour)	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00	\$ 160.00
Half Page (Black and white)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00
Half Page (Colour)	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00
Quarter Page (Black and White)	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00
Quarter Page (Colour)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00
Attachment (copies provided)	\$ 7.50	\$ 6.82	\$ 0.68	\$ 7.50	\$ 7.50
<b>Not Prepared</b>					
Full Page (Black and White)	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00
Full Page (Colour)	\$ 200.00	\$ 181.82	\$ 18.18	\$ 200.00	\$ 200.00
Half Page (Black and white)	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00	\$ 25.00
Half Page (Colour)	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00
Quarter Page (Black and White)	\$ 12.50	\$ 11.36	\$ 1.14	\$ 12.50	\$ 12.50
Quarter Page (Colour)	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00

GENERAL PURPOSE FUNDING					
RATES ENQUIRIES					
Change of ownership advices	\$ 65.00	\$ 65.00	\$ 60.00	\$ 40.00	
Instalment - administration fee	\$ 12.00	\$ 12.00	\$ 10.00	\$ 10.00	
LAW, ORDER AND PUBLIC SAFETY					
DOG REGISTRATION FEES (set by Dog Act)					
<b>Sterilised Dog</b>					
<b>One Year</b>					
Normal Fee	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	
Pensioner Concession	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	
Working Dogs	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	
<b>Three Years</b>					
Normal Fee	\$ 42.50	\$ 42.50	\$ 42.50	\$ 42.50	
Pensioner Concession	\$ 21.25	\$ 21.25	\$ 21.25	\$ 21.25	
Working Dogs	\$ 10.63	\$ 10.63	\$ 10.63	\$ 10.63	
<b>Unsterilised Dog</b>					
<b>One Year</b>					
Normal Fee	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	
Pensioner Concession	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	
Working Dogs	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	
<b>Three Years</b>					
Normal Fee	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	
Pensioner Concession	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	
Working Dogs	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	
DOG IMPOUNDING FEES					
1st Day	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	
Additional days	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	
Kennel Registration	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	
SCHEDULE OF DOG INFRINGEMENT FEES					
Charged in accordance with the Dog Act 1976					
CAT REGISTRATION FEES (set by Cat Act)					
<b>Sterilised Cat</b>					
<b>One Year</b>					
Normal Fee	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	
<b>Three Years</b>					
Normal Fee	\$ 42.50	\$ 42.50	\$ 42.50	\$ 42.50	
Cat Traps - refundable bond, no daily hire fee	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	
HEALTH					
SEPTIC TANK FEES					
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs		as per Regs	as per Regs	
HEALTH (PET MEAT) AMENDMENT REGULATIONS 2007					
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs		as per Regs	as per Regs	
HEALTH (OFFENSIVE TRADES FEES) REGULATIONS 1976					
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs		as per Regs	as per Regs	
HEALTH (PUBLIC BUILDING) AMENDMENT REGULATIONS 2007					
Refer to Health Regulations Statutory Fees for various statutory fees	as per Regs		as per Regs	as per Regs	
HEALTH (TREATMENT OF SEWAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE) AMENDMENT REGULATIONS 2007 (Schedule 1)					
Application for the approval of an apparatus by relevant local governments	as per Regs		as per Regs	\$ 113.00	
Application for the approval of an apparatus by the Executive Director-					
a) with a local government report	as per Regs		as per Regs	\$ 35.00	
b) without a local government report	as per Regs		as per Regs	\$ 113.00	
Issuing of a 'Permit to Use an Apparatus'	as per Regs		as per Regs	\$ 113.00	
FOOD PREMISES					
Registration - All premises including mobile and itinerant					
Annual renewal fee					
- High Risk Premises	as per Regs		as per Regs	\$ 200.00	
- Medium Risk Premises	as per Regs		as per Regs	\$ 100.00	
- Low Risk Premises	as per Regs		as per Regs	\$ 50.00	

HOUSING						
RENTALS (per week)						
Staff Housing	\$ 80.00	\$ 80.00		\$ 80.00	\$ 80.00	
Non - Staff Housing/ or as negotiated (3 Bedroom)	\$ 160.00	\$ 160.00		\$ 160.00	\$ 160.00	
Non - Staff Housing/ or as negotiated (4 Bedroom/ 2 Bathroom)	\$ 255.00	\$ 255.00		\$ 255.00	\$ 255.00	
Kadathinni Units (2 Tenants)	\$ 120.00	\$ 120.00		\$ 120.00	\$ 120.00	
Kadathinni Units (1 Tenant)	\$ 100.00	\$ 100.00		\$ 100.00	\$ 100.00	
54 & 60 Glyde Street	\$ 160.00	\$ 160.00		\$ 160.00	\$ 160.00	
223 Mayrhofer Street (NMHS)	\$ 180.00	\$ 180.00		\$ 180.00	\$ 160.00	
3 Howard Street (Dentist)	\$ 200.00	\$ 200.00		\$ 200.00	\$ 200.00	
If Residential Rent - GST exempt						
COMMUNITY AMENITIES						
REFUSE CHARGES						
240 Litre Bin Collection	\$ 220.00	\$ 220.00		\$ 220.00	\$ 200.00	
Additional 240 Litre Bin Collection	\$ 220.00	\$ 220.00		\$ 220.00	\$ 200.00	
1500 Litre Bin Collection	\$ 1,085.00	\$ 1,085.00		\$ 1,085.00	\$ 1,065.00	
Additional 1500 Litre Bin Collection	\$ 1,085.00	\$ 1,085.00		\$ 1,085.00	\$ 1,065.00	
3000 Litre Bin Collection	\$ 1,935.00	\$ 1,935.00		\$ 1,935.00	\$ 1,915.00	
Additional 3000 Litre Bin Collection	\$ 1,935.00	\$ 1,935.00		\$ 1,935.00	\$ 1,915.00	
Asbestos Waste (per cubic metre)	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00	\$ 100.00	
Demolition rubble / refuse (per cubic metre)	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00	\$ 100.00	
PLANNING APPROVAL FEES (MINIMUM)	as per regs			as per regs	as per regs	
Refer to Regulations for statutory fees						
COMMUNITY AMENITIES						
THREE SPRINGS CEMETERY						
Burial Fee	\$ 450.00	\$ 450.00		\$ 450.00	\$ 450.00	
Reservation Fee	\$ 40.00	\$ 40.00		\$ 40.00	\$ 40.00	
Permission to erect headstone etc	\$ 50.00	\$ 50.00		\$ 50.00	\$ 50.00	
Undertakers license fee	\$ 30.00	\$ 30.00		\$ 30.00	\$ 30.00	
Permission to inter ashes in grave	\$ 45.00	\$ 45.00		\$ 45.00	\$ 45.00	
Reservation Fee for Niche Wall	\$ 110.00	\$ 110.00		\$ 110.00	\$ 110.00	
PLANNING FEES						
Development Applications:						
Home Occupation						
(a) Initial Fee	as per regs			as per regs	\$ 209.00	
(b) Renewal Fee	as per regs			as per regs	\$ 69.00	
Advertising Signs	as per regs			as per regs	\$ 100.00	
All Other Development - Where the Estimated Cost of Development is:						
(a) Not More than \$50,000.00	as per regs			as per regs	\$ 139.00	
(b) \$50,000.00 - \$500,000.00 (0.32% of Estimated Development Cost)	as per regs			as per regs		
(c) \$500,000.00 - \$2.5m (\$1,600.00 + 0.257% for every \$1 in excess of \$500,000)	as per regs			as per regs		
(d) \$2.5m and above	as per regs			as per regs	as per regs	
Lodging House Operation	\$ 80.00	\$ 80.00	\$ -	\$ 80.00		
Hawkers Licence (Per Day)	\$ 30.00	\$ 30.00	\$ -	\$ 30.00		
RECREATION & CULTURE						
THREE SPRINGS COMMUNITY HALL/PAVILION						
COMMERCIAL						
Whole Facility/Main Hall						
Touring Artists, Performing Artists, Films etc.	\$ 350.00	\$ 318.18	\$ 31.82	\$ 350.00	\$ 350.00	
Commercial Displays, Luncheons, Presentations, Seminars	\$ 250.00	\$ 227.27	\$ 22.73	\$ 250.00	\$ 250.00	
Red Room/Pavilion/ Multi Purpose Function Room						
Touring Artists, Performing Artists, Films etc.	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00	\$ 150.00	
Commercial Displays, Luncheons, Presentations, Seminars	\$ 80.00	\$ 72.73	\$ 7.27	\$ 80.00	\$ 80.00	
SPORTING/ COMMUNITY GROUPS						
Whole Facility/Main Hall						
Cabarets, Balls, Champagne Breakfasts, Weddings, 21st	\$ 190.00	\$ 172.73	\$ 17.27	\$ 190.00	\$ 190.00	
Luncheons, Presentations, Seminars, School Concerts	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00	\$ 70.00	
Dance Classes, Yoga, Meetings (Per hour)	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	
Rehearsals, Preparations, Indoor Bowls, Badminton	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00	\$ 10.00	
Cleaning of/ Damage to Facilities						
All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility and cost of any damage.						
Hourly Rate	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 55.00	
EQUIPMENT HIRE						
PA System / Projector	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	
Bond for use of PA System / Projector	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	
Trestles	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	
Chairs	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00	
HIRE BOND FEES						
Venues where liquor is provided - Commercial	\$ 500.00	\$ 500.00		\$ 500.00	\$ 500.00	
Venues where liquor is provided-Local Organisations	\$ 250.00	\$ 250.00		\$ 250.00	\$ 250.00	

SWIMMING POOL						
<b>Daily Entrance Fees</b>						
Adults	\$ 3.50	\$ 3.18	\$ 0.32	\$ 3.50	\$ 3.50	
Children/Students and Aged Pensioners	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00	\$ 2.00	
Children 4 years and under/ Spectators	Free			Free	Free	
<b>Monthly Tickets</b>						
Family	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	
Double	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	\$ 40.00	
Single	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00	
Children/Student and Aged Pensioners	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	
<b>Season Tickets</b>						
Family	\$ 160.00	\$ 145.45	\$ 14.55	\$ 160.00	\$ 160.00	
Double	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00	
Single	\$ 70.00	\$ 63.64	\$ 6.36	\$ 70.00	\$ 70.00	
Children/Students and Aged Pensioners	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00	
Pool Party Hire	\$ 20.00	\$ 18.18	\$ 1.82	\$ 20.00	\$ 20.00	
SPORTING CLUB LEASES						
Football Club (per annum)	\$ 2,500.00	\$ 2,272.73	\$ 227.27	\$ 2,500.00	\$ 2,200.00	
Netball Club (per annum)	\$ 300.00	\$ 272.73	\$ 27.27	\$ 300.00	\$ 260.00	
Hockey Club (per annum)	\$ 600.00	\$ 545.45	\$ 54.55	\$ 600.00	\$ 560.00	
TRANSPORT						
<b>TALC AND COCKY COUNTRY PLATES</b>						
Fees set by the Department of Planning and Infrastructure						
ECONOMIC SERVICES						
BUILDING LICENSE FEES						
Set by Other Legislation: Building Regulation 2012						
<b>Class 1 &amp; 10 Buildings</b>						
Uncertified Building Licence - 0.32% of Project Value (min \$96)	as per regs			as per regs	\$ -	
Certified Building Licence - 0.19% of Project Value (min \$96)						
BCITF Levy - Total Value of Construction x 0.203% (Over \$20,000)	0.203%	0.203%		as per regs	\$ -	
<b>Class 2 - 9 Buildings</b>						
Building Licence - 0.09% of Project Value (min \$96)	as per regs			as per regs	\$ -	
BCITF Levy - Total Value of Construction x 0.203% (Over \$20,000)	0.203%	0.203%		0.20%	\$ -	
Application for a demolition permit						
(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
(b) for demolition work in respect of a Class 2 to Class 9 building (per Storey)	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
Application for an occupancy permit for a completed building (s. 46)	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
Application for a temporary occupancy permit for an incomplete building (s. 47)	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))for each strata unit covered by the application, but not less than \$105.80 (\$10.60 per strata unit)	\$ 10.60	\$ 10.60		\$ 10.50	\$ 10.50	
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2)) of the estimated value of the unauthorised work, but not less than \$96	0.183%	0.18%		0.18%	0.18%	
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)) of the estimated value of the unauthorised work, but not less than \$96	0.38%	0.38%		0.38%	0.38%	
Application to replace an occupancy permit for an existing building (s52(1))	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$ 96.00	\$ 96.00		\$ 95.00	\$ 92.00	
Application as defined in regulation 31(for each building standard in respect of which a declaration is sought)	\$ 2,123.00	\$ 2,123.00				



BUILDING REGISTRATION BOARD LEVY					
Builders Registration Board Levy (Under \$45,000)	\$ 62.50	\$ 62.50		\$ 61.65	\$ 40.50
Builders Registration Board Levy (Over \$45,000) - 0.139% of the value of the	0.139%	0.139%		0.14%	0.09%
Application for Demolition License (Under \$45,000)	\$ 62.50	\$ 62.50		\$ 61.65	\$ 40.50
Application for Demolition License (Over \$45,000)- 0.139% of the value of the work	0.139%	0.139%		0.14%	as per regs
Occupancy Permit or Building Approval Certificate for Unauthorised Work under s. 51 of the Building Act 2011					
a) value of work \$45,000 or less	\$ 125.15	\$ 125.15		\$ 123.20	\$ 81.00
b) Value of work over \$45,000 - 0.0278% of the value of the work, GST inclu	0.0278%	0.0278%		0.18%	0.18%
Occupancy permit under S46 of the Building Act	No Levy				
Modification of occupancy permit for additional use of building on temporary basis under S48 of the Building Act.	No Levy				
<b>BUILDING INSPECTION/PLANNING FEE (EHO/BS - per hr)</b>	\$ 88.50	\$ 80.45	\$ 8.05	\$ 88.50	\$ 88.50
Hawker License	\$ 30.00	\$ 30.00		\$ 30.00	\$ 30.00
STANDPIPE WATER (per kilo litres)					
	\$ 3.50	\$ 3.50		\$ 3.50	\$ 3.50
OTHER PROPERTY AND SERVICES					
PLANT HIRE					
Minimum charge of 1 hour per plant hired					
Rate includes operator	Per Hour			Per Hour	Per Hour
Grader - Contractor	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00	\$ 150.00
Grader - Ratepayer	\$ 130.00	\$ 118.18	\$ 11.82	\$ 130.00	\$ 130.00
Tractor/ Roller - Contractor	\$ 115.00	\$ 104.55	\$ 10.45	\$ 115.00	\$ 115.00
Tractor/ Roller - Ratepayer	\$ 95.00	\$ 86.36	\$ 8.64	\$ 95.00	\$ 95.00
Backhoe - Contractor	\$ 140.00	\$ 127.27	\$ 12.73	\$ 140.00	\$ 140.00
Backhoe - Ratepayer	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00
Loader - Contractor	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00	\$ 150.00
Loader - Ratepayer	\$ 130.00	\$ 118.18	\$ 11.82	\$ 130.00	\$ 130.00
Prime Mover plus Side Tipper - Contractor	\$ 155.00	\$ 140.91	\$ 14.09	\$ 155.00	\$ 155.00
Prime Mover plus Side Tipper - Ratepayer	\$ 135.00	\$ 122.73	\$ 12.27	\$ 135.00	\$ 135.00
Prime Mover plus Low Loader - Rate per Km	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00	\$ 5.00
Tip Truck - Contractor (large truck)	\$ 145.00	\$ 131.82	\$ 13.18	\$ 145.00	\$ 145.00
Tip Truck - Ratepayer (large truck)	\$ 125.00	\$ 113.64	\$ 11.36	\$ 125.00	\$ 125.00
Truck & Trailer - Contractor	\$ 155.00	\$ 140.91	\$ 14.09	\$ 155.00	\$ 155.00
Truck & Trailer - Ratepayer	\$ 135.00	\$ 122.73	\$ 12.27	\$ 135.00	\$ 135.00
Tractor - Contractor	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00
Tractor - Ratepayer	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00	\$ 85.00
Rubbered Tyred Roller - Contractor	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00
Rubbered Tyred Roller - Ratepayer	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00
Vibratory Roller - Contractor	\$ 140.00	\$ 127.27	\$ 12.73	\$ 140.00	\$ 140.00
Vibratory Roller - Ratepayer	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00	\$ 120.00
Small Truck - Contractor	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00	\$ 110.00
Small Truck - Ratepayer	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00	\$ 90.00
Skid Steer - Contractor	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00	\$ 110.00
Skid Steer - Ratepayer	\$ 90.00	\$ 81.82	\$ 8.18	\$ 90.00	\$ 90.00
Bus Hire - Commercial (charge per kilometre), BOND \$200	\$ 1.00	\$ 0.91	\$ 0.09	\$ 1.00	\$ 1.00
Bus Hire - Community (charge per kilometre), BOND \$100	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50	\$ 0.50
<b>SUPERVISOR (per hour)</b>	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00
Penalty rates will apply if overtime is involved					
<b>LABOURER (per hour)</b>	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00	\$ 55.00
Penalty rates will apply if overtime is involved					
<b>SAND/GRAVEL/BLUE METAL Flat rate of:</b>					
Small Truck (approx. 3 to 4 metres) - per load	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00	\$ 100.00
Large Truck (approx. 10m3) per load	\$ 170.00	\$ 154.55	\$ 15.45	\$ 170.00	\$ 170.00
<b>Sale of:</b>					
SAND/GRAVEL/BLUE METAL BY 6x4 TRAILER LOAD	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00	\$ 30.00
<b>SMALL ITEMS</b>					
Minimum charge of 1 day per items hired					
Verticutter - per day	\$ 45.00	\$ 40.91	\$ 4.09	\$ 45.00	\$ 45.00
Plate Compactor - per day	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00	\$ 55.00
Cement Mixer - per day	\$ 50.00	\$ 45.45	\$ 4.55	\$ 50.00	\$ 50.00
Other minor plant at the discretion of CEO or WS					