THREE SPRINGS SHIRE COUNCIL

Heart of North Midlands

AGENDA
FOR THE
AUDIT AND RISK COMMITTEE
OF COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
28 FEBRUARY 2024 @ 5PM

WILDFLOWER COUNTRY

SHIRE OF THREE SPRINGS
ORDINARY COUNCIL MEETING NOTICE PAPER
28 FEBRUARY 2024

President and Councillors,

An Audit & Risk Committee meeting of Council is called for Wednesday, 28 February 2024, in the Council Chambers, Railway Road, Three Springs commencing at 5pm.

Keith Woodward
Chief Executive Officer

22 February 2024

WILDFLOWER COUNTRY

Shire of Three Springs
PO Box 117, Three Springs
WA 6519

Disclosure of Interest Form

(Elected Members/Committee Members/Employees/Contractors)

Local Government Act 1995 (Section 5.65, 5.70 & 5.71)

To: Chief Executive Officer

- ☐ **Ordinary Council Meeting held on** ______________________
- ☐ **Special Council Meeting held on** ______________________
- ☐ **Committee Meeting held on** ______________________
- ☐ **Other** ______________________

Report No ______________________

Report Title ______________________

Name ______________________

☐ **Elected Member** ☐ **Committee** ☐ **Employee** ☐ **Contractor**

Type of Interest *(*see overleaf for further information)*

☐ **Proximity** ☐ **Financial** ☐ **Impartiality**

Nature of Interest

____

____

____

Extent of Interest (if intending to seek Council approval to be involved with debate and/or vote)

____

____

Name:______________________ **Signed:**______________________**Date:** ______________________

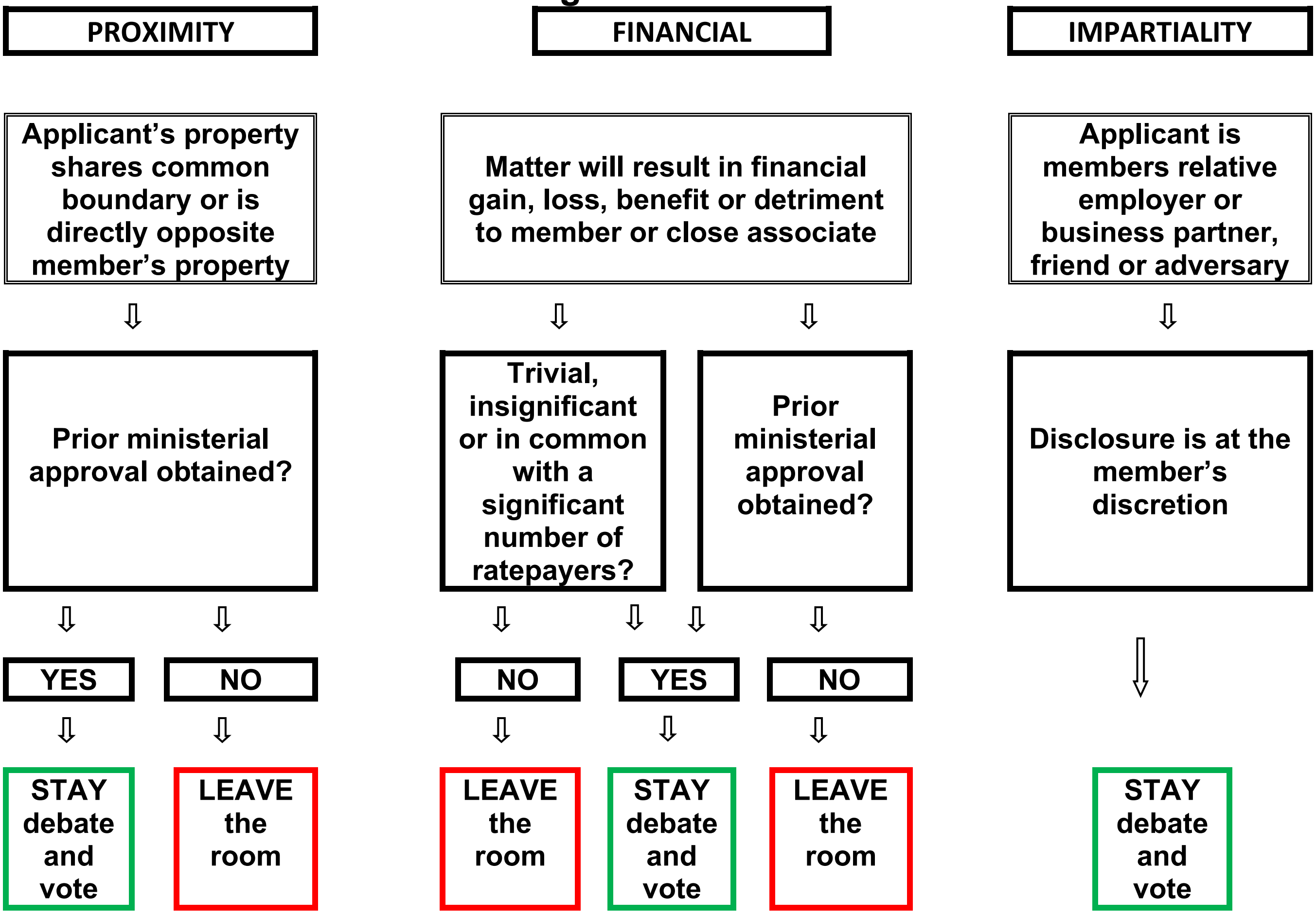
Note 1: For <u>Ordinary meetings of Council</u>, elected members and employees are requested to submit this completed form to the Chief Executive Officer prior to the meeting. Where this is not practicable, disclosure(s) must be given to the Chief Executive Officer prior to the matter being discussed.

Note 2: Employees or Contractors disclosing an interest in <u>any matter apart from at meetings</u>, where there is a conflict of interest including disclosures required by s5.71 are required to submit this form to the CEO as soon as practicable.

OFFICE USE ONLY

CEO: ______________________ **Signed:** ______________________ **Date:** ______________________

* Declaring an Interest



Local Government Act 1995 **- Extract**

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

> **(a) in a written notice given to the CEO before the meeting; or (b) at the meeting immediately before the matter is discussed. (Penalties apply).**

(2) It is a defence to a prosecution under this section if the member proves that he or she did not know:

> **(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.**

(3)This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.

(3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

> **(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply)**

'Local Government (Administration) Regulations 1996 **– Extract**

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

> ***"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.***

SHIRE OF THREE SPRINGS
AGENDA OF THE AUDIT and RISK COMMITTEE MEETING
HELD IN THE COUNCIL CHAMBERS, THREE SPRINGS
ON WEDNESDAY 28 FEBRUARY 2024

MINUTES

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at pm

Acknowledgement of Country:-

The Shire of Three Springs acknowledges the traditional owners of this land – the Yamatji people, and their continuing connection to land, water and community. We pay our respects to them and their cultures, and to elders both past, present and emerging.

2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

	Attendance	Apologies	Approved Leave of Absences
Councillor Lane			
Councillor Eva			
Councillor Heal			
Councillor Mutter			
Councillor Ennor			
Councillor Connaughton			
Councillor – vacant			
Chief Executive Officer			
Deputy Chief Executive Officer			
Community Development Officer			
Executive Secretary			

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4. PUBLIC QUESTION TIME

5. APPLICATIONS FOR LEAVE OF ABSENCE

		OCM Month	Moved	Seconded	Vote	Date
5.1	Cr.		Cr.	Cr.		
5.2	Cr.		Cr.	Cr.		
5.3	Cr.		Cr.	Cr.		

6. CONFIRMATION OF PREVIOUS MEETING MINUTES

That the Minutes of the Audit Committee Meeting are confirmed as true and accurate record of proceedings.					
		Date	Moved	Seconded	Vote
6.1	Ordinary Council Meeting	13.12.23			

7. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

8. ANNOUNCEMENTS/REPORTS OF ELECTED MEMBERS

Councillor	**Activity**
Cr. Lane	
Cr. Eva	
Cr. Heal	
Cr. Mutter	
Cr. Ennor	
Cr. Connaughton	

9. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

10. Audit and Risk Committee

10.1 Compliance Audit Return 2023	
Agenda Reference:	CEO
Location/Address:	Shire of Three Springs
Name of Applicant:	Shire of Three Springs
File Reference:	ADM0057
Disclosure of Interest:	Nil
Date:	28 February 2024
Author:	Keith Woodward, Chief Executive Officer
Attachment (s):	Compliance Audit Return 2023

Council Role:

☐	Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
☐	Executive	The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
■	Legislative	Includes adopting local laws, local planning schemes and policies.
☐	Review	When Council reviews decisions made by Officers.
☐	Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:
The Audit and Risk Committee recommends that Council accepts the Compliance Audit Return for 2023.

Background:
Under Section 14 of the of the Local Government (Audit) Regulations 1996, a local government is to carry out a Compliance Audit Return. The Audit Committee is to review the report and report to Council the results of the review. Once approved by Council the Compliance Audit Return must be by signed by the President and Chief Executive Officer and forwarded to the Department of Local Government, Sport and Cultural Industries along with a copy of the minutes.

Officer's Comment:
The Compliance Audit Return covers the 1 January 2022 to 31 December period 2023 and has been completed by staff who have oversight of that section of legislation that the Compliance Audit Return covers.

Consultation:
Nil

Statutory Environment:

Local Government (Audit) Regulation 1996) s. 14, 15 & 16.

14. Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —

(a) presented to the council at a meeting of the council; and

(b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b) any additional information explaining or qualifying the compliance audit,

is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

(2) In this regulation —

Certified in relation to a compliance audit return means signed by —

(a) the mayor or president; and

(b) the CEO.

16. Functions of audit committee

An audit committee has the following functions —

(a) to guide and assist the local government in carrying out —

(i) its functions under Part 6 of the Act; and

(ii) its functions relating to other audits and other matters related to financial management;

(b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;

(c) to review a report given to it by the CEO under regulation 17(3) (the ***CEO's report***) and is to —
  (i) report to the council the results of that review; and
  (ii) give a copy of the CEO's report to the council;

(d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
  (i) regulation 17(1); and
  (ii) the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);

(e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;

(f) to oversee the implementation of any action that the local government —
  (i) is required to take by section 7.12A(3); and
  (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
  (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
  (iv) has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);

(g) to perform any other function conferred on the audit committee by these regulations or another written law.

Policy Implications:
Council Policy 1100 Risk Management. The risk management objectives of this policy are:

1. *Optimise the achievement of our vision, mission, strategies, goals and objectives.*
2. *Provide transparent and formal oversight of the risk and control environment to enable effective decision making.*
3. *Enhance risk versus return within our risk appetite.*
4. *Embed appropriate and effective controls to mitigate risk.*
5. *Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.*
6. *Enhance organisational resilience.*
7. *Identify and provide for the continuity of critical operations*

The Good Governance in Practice Principles 'compliance and reporting' align with Council policy and legislation reducing organisation's risk.

Financial/Resources Implications:
Nil

Strategic Implications:
This item is relevant to the Councils approved Strategic Community Plan 2018-2028

Strategic Community Plan 2018 - 2028	
Council Objectives:	**Outcome:**
4. A long term strategically focused Shire that is efficient, respected and accountable.	4.3.2 Ensure compliance with all relevant legislation.

This item is relevant to the Councils approved Corporate Business Plan 2020 – 2024

Corporate Business Plan 2020 – 2024	
Scope Statement:	**Project Outputs:**
Nil	Nil

Voting Requirements:
Absolute Majority

Officer's Recommendation:

OFFICER'S RECOMMENDATION:	**10.1**
The Audit and Risk Committee recommends that Council accepts the Compliance Audit Return for 2023.	

10. REPORTS OF OFFICERS

Corporate Services	
10.3. Mid-Year Budget Review 2023-2024	
Agenda Reference:	CEO
Location/Address:	Shire of Three Springs
Name of Applicant:	Shire of Three Springs
File Reference:	ADM0130
Disclosure of Interest:	Nil
Date:	28 February 2024
Author:	Krys East, Deputy Chief Executive Officer
Attachment (s):	2023-24 Budget Review List of Budget Changes for Adoption and the 2023-24 Annual Budget Review reports

Council Role:

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
Executive	The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
Legislative	Includes adopting local laws, local planning schemes and policies.
Review	When Council reviews decisions made by Officers.
Quasi-judicial	When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:
That the Audit and Risk Committee recommend that Council adopt the 2023-2024 Mid-Year Budget review prepared based on figures as of 31 December 2023.

Background:
The mid-year budget report incorporates year-to-date variations and forecasts to 30 June 2024 based on figures as at 31 December 2024.

Local Government Financial Regulations 33A requires that the local government conduct a budget review between 1 January and the last day of February each financial year. A copy of the review and determination is to be provided to the Department of Local Government within 14 days of Council making a determination of the review. The budget review has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulation 1996 and Australian Accounting Standards.

Local governments are required to conduct a budget review to establish whether they are meeting their budget commitments and/or determining any areas of savings, over-spend/concern or required changes, and considering receipt of income and incurred expenditure in accordance with the adopted budget.

Once officers have completed the review, the Council is required to consider the review submitted and determined whether or not to adopt the review or any recommendations made.

When adopting the 2023-2024 annual budget, the Council adopted 10% or $10,000 as the trigger-point for reporting of material variances to be used in the statements of financial activity.

Officer's Comment:
Refer to the attached 2023-24 Budget Review List of Budget Changes for Adoption and the 2023-24 Annual Budget Review reports for a comprehensive list of all budget amendments requested.

Significant amendments are as follows:

Adjustment to 2023/24 surplus

1. The actual surplus as per audited Financials for 2022/23 was $27,924 less than original budget figure.

   Audited Budget Surplus ↓ $27,924

Variations to Budgeted Figures

2. The Financial Assistance Grant was reduced for both the General and Roads components due to an advance received in 2022/23.

   Operating Revenue. GL 30300210 – Financial Assistant Grant – General ↓ $263,238 Reduced from $304,294 to $41,056

   Operating Revenue. GL 30300211 – Financial Assistant Grant – Road ↓ $103,619 Reduced from $132,480 to $28,861

3. Interest earnt on Municipal funds is likely to be higher due to the higher interest rates during the year.

   Operating Revenue. GL 3030246 – Interest Earnt Municipal Funds ↑ $35,006 Increased from $27,000 to $62,006

4. Planning application fees received have increased due to the proposed alternative energy farms.

   Operating Revenue. GL 3100620 – Planning Application Fees ↑ $40,432 Increased from $5,000 to $45,432

5. The costs for the Swimming Pool Revitalisation have increased. The original budget was $156,695 to be funded by transferring $120,000 from Reserve and Council to make up the shortfall of $36,695. The amended Swimming

Pool Revitalisation budget based on quotes received is $213,114, an increase of $56,419.

This will be funded by a successful unbudgeted grant application to CSRFF resulting in $102,937 and drawdown from the Reserve of $110,177.

Capital Expenses Job OC001 Swimming Pool Basins Renewal 🡅 $56,419 Increased from $156,695 to $213,114

Operating Revenue. Job CSRFFI02 Swimming Pool Revitalisation Income 🡅 Increased from $0 to $102,937

Transfer from Reserves GL 5110281 🡇 $9,823 Reduced from $120,000 to $110,177

6. An application for funding for the Silo Projection Mapping – Light Show Event was unsuccessful. The reduced income is offset with reduced expenditure as the event will not occur.

   The 360 & Silo Movie Night ran significantly over budget due to increased hours required for staff and machinery usage than budgeted for. The extra costs were mainly associated with the 360 component of the event.

   Operating Expense. Job EV0020 Silo Projection Mapping – Light Show Event 🡇 Reduced from $30,000 to $0

   Operating Revenue. Job EVI0020 Silo Projection Mapping – Light Show Event Income 🡇 Reduced from $30,000 to $0

   Operating Expense. Job EV0003 Three Springs 360 & Silo Movie Night Event 🡅 $19,820 Increased from $15,000 to $34,820

7. Staff have been unsuccessful with grant funding for Arrino West Road, a Special Road Project that was to be funded by Main Roads. The budgeted income from the grant was $350,000, and the expenditure was $500,000. This meant the Shire's contribution was to be $150,000.

   Operating Revenue Job RRGI005 Arrino West Road Income 🡇 Reduced from $350,000 to $0

   Capital Expense Job RRG005 Arrino West Road Expense 🡇 Reduced from $500,000 to $0

8. Council considered the Duffy Project budget at the December 2023 OCM. At the time of writing that agenda item staff were not aware that the Growing Better Regions Grant will only fund 70% of the Duffy Store Project. If our application is successful the grant income will be less than previously stated. To cover the shortfall the proposed loan will need to be increased to $800,000. Staff will seek further grants to assist with funding this project.

   Operating Revenue Job BBRFI001 Duffy Store Redevelopment Income🡇 $126,730 – Reduced from $2,000,000 to $1,873,270

   Capital Expense Job BC1021A Duffy Store Redevelopment Capex 🡅 $76,100 Increased from $2,600,000 to $2,676,100

Capital Revenue GL 5130855 New Loan Borrowings ↑ $200,000 Increased from $600,000 to $700,000 at the December OCM a further increase of $100,000 is required to bring up to $800,000.

9. Some projects will not occur this year. These are:

   - data cabling to the Medical Centre which was completed in the previous year,
   - works to 46 Carter Street. Delayed until a comprehensive report for all Shire buildings is undertaken.
   - The purchase of a wide format scanner AO for the library from grant funding. The grant to be received was $5,000 and the scanner will cost $14,300. This project will not proceed.

   Capital Expense Job BC1584 Medical Centre ↓ $10,000 Reduced from $10,000 to $0

   Capital Expense Job BC9058 46 Carter Street – Building (Capital) ↓ $27,000 Reduced from $27,000 to $0

   Capital Expense Job PE1107 Wide Format Scanner A0 ↓ $5,500 Reduced from $5,500 to $0

   Operating Revenue Job LIBWAI01 Libraries Wa Grant - Technology And Digital Income ↓ $5,000 Reduced from $5,000 to $0

10. Two grants' budgets are required to be amended based on approved work schedules. Overall grant income remains the same. The budget amendments for the projects in these grants offset each. These are:

    - DFES Disaster Relief Grant funding of $500k. The costs for the equipment to be purchased from this grant are less than anticipated. It means that the balance can be transferred to the Emergency Evacuation Centre extension proposed to the Shire Hall; and
    - LRCIP funding Round 4 was originally budgeted with $79,104 for the Playground capital works at the Pavilion. However, the Netball Court costs are higher than originally expected. The $79,104 has now been allocated to the Netball Court works. This is in line with discussions held at the Strategic Briefing in August 2023.

    Capital Expense Job BC1101A Community Hall – Emergency Evac Cntre (Capital) ↑ $50,000 Increased from $250,000 to $300,000

    Capital Expense Job PE1106 Communication Equipment, Water Tank, Digital Information Sign & Generator ↓ $50,000 Reduced from $250,000 to $200,000.

    Capital Expense Job PC1133 Netball Courts & Lighting Capital Works ↑ $79,104 Increased from $250,000 to $329,104

    Capital Expense Job PC1134 Playground Capital Works ↓ $79,104 Reduced from $79,104 to $0.

11. Lovelock Soak Plumbing Capital costs are significantly higher as the work required was more complex than originally anticipated.

    The Lovelock Soak Maintenance costs are reduced due to the capital works occurring.

    Capital Expense Job PC006 Lovelock Soak Plumbings (Capital)↑ $47,832 Increased from $40,000 to $87,832

    Operating Expense Job W1201 Lovelock Soak Maintenance ↓ $24,908 Reduced from $26,908 to $2,000

12. Employee costs overall are lower than budgeted for. A number of vacancies have occurred for extended periods during the year; these include a Customer Service Officer, a Records/Customer Service Officer, a Works and Services Manager, a Gardener and a Plant Operator.

    The amended figures include a proposed wage increase for the outside crew and gardeners to retain current staff and ensure that the Shire is an attractive employer for future recruiting.

    Operating Expense GL2140300 PWO – Employee Costs ↓ $80,431 Reduced from $380,431 to $300,000

    Operating Expense GL 2140500 Gross Salary and Wages ↓ $114,608 Reduced from $1,972,812 to $1,858,204

    Operating Expense GL 2140501 Less Salary and Wages ↑ $114,608 Increased from $1,972,812 to $1,858,204

13. Two road budgets require amending. These are Hydraulic Road R2R and Strutton Road R2R funded.

    Hydraulic road works were partially carried over from last year. As of 30 June 2023, more work had been expended than anticipated, requiring a reduction in this year's budget.

    Strutton Road works went over budget. Road works were expected to take 3 days but unfortunately were carried out for 10 days.

    Capital Expense Job R2R028 Hydraulic Road (R2R) ↓ $12,113 Reduced from $82,690 to $70,576

    Capital Expense Job R2R095 Strutton Road (R2R) ↑ $14,021 Increased from $11,290 to $25,311

14. A number of Operating Expense budgets need amending. These are listed in the table as part of the resolution.

    An overview of these are:

    - Administration expenditure is down almost $100k due primarily to consultancy costs being less than budgeted due to changes in legislation. $50k was budgeted to assist with the requirements expected under the Aboriginal Heritage Cultural Act. $15k was budgeted for asset revaluation which is not required until 2025. A further saving of $14k has been made in Records Management. The

Record Keeping Plan Review was handled in-house, and staff required less assistance with record keeping by utilising online resources and documented procedures.
Reduced costs in Administration impact all budget schedules.

- An amount was included in the original budget to anticipate increased cost associated with Contract Doctor Services. If this occurs it will not be until next financial year. Budget has been reduced to what will actually be expended this year.

- Facilities and Parks costs higher than budgeted. Cleaning has been occurring more regularly than normal. This will be monitored to ascertain whether this can be reduced without reducing the standard of cleanliness of the facilities.

- Increased budgets for Depot Grounds Building Maintenance and Depot Grounds. These increased budgets are needed to meet Work, Health and Safety standards as well as modifications to the office area and maintenance shed. The modifications were required to provide functional workspaces to accommodate an additional staff member who will be working from this office.
- Plant expenses are lower than budget. This includes Plant repairs and parts utilising both in-house and external contractors. Fuels and Oils as well as Tyres and Tubes expenditure are reduced as well.

Request for New Budget Items

15. The Shire is spending $500k of grant money on providing an Emergency Facility, which includes an Evacuation Centre, water tanks, digital signage and a generator. To complete this facility beds, bedding and other supplies are required. Staff are sourcing a further grant of $2,500 to partially fund this. Costs are expected to be $5,000. Therefore cost to the Shire will be $2,500. This expense and income were not factored into the original budget.

Capital Expense Job PE1108 Emergency Bedding and Supplies ↑ $5,000

Operating Revenue Job DFESI02 Disaster Relief Grant Funding 2 ↑ $2,500

16. The Shire has had to engage the services of a Contract Pool Manager in the absence of the employed Pool Manager being on unexpected extended leave. This was unforeseen and is a necessary expense to be able to provide swimming pool facilities to the public.

Operating Expense GL 2110252 Swim areas – Contract Services ↑ $32,400

17. The Consultant's costs for Roads have been increased by $40,000. In 2021/2022 the Shire received $40,000 from the Grants Commission. This money was to be sent to Main Roads as the Shire contribution to a level 3 inspection of bridge 968. The total budget for this work was $60k. $20k

was given straight to the MRWA for this work but the other $40k was received through the Local Government Grants Commission to the Shire directly. The report has been received but the $40k has not been remitted to Main Roads.

Operating Expense GL 2120252 Road Consultants ↑ $40,000 Increased from $20,000 to $60,000

18. Two staff members are due for Long Service Leave this year. No allocation was included in the original budget to cover these costs. Funding for this will be drawndown from the Leave Reserve.

Operating Expense GL 2140326 Long Service Leave ↑ $43,647

Transfer from Reserve GL 5140381 Transfers from Reserve ↑ $43,647

19. 50 Carter Street, which is the CEO's residence, has recently lost some bushes from the front yard due to juveniles playing/hiding in the bushes causing damage to the extent that the plants have died. It is requested that a budget of $5,000 be included to undertake verge and landscaping works to bring the CEO's house landscaping up to an acceptable standard.

Capital Expense Job BC9089 50 Carter Street (Capital) ↑ $5,000 Increased from $8,000 to $13,000

20. The Midwest Secondary Grain Freight funding has been approved. The Shire will receive $11,500,000 to be spent on three roads within the Shire. This income is offset with equivalent expense.

Operating Revenue Job GFRI001 Perenjori – Three Springs Road Income ↑ $0 to $1,100,000

Operating Revenue Job GFRI024 Inering Road Income ↑ $0 to $320,000

Operating Revenue Job GFRI105 Three Springs – Eneabba Road Income ↑ $0 to $10,080,000

Capital Expense Job GFR001 Perenjori – Three Springs Road ↑ $0 to $1,100,000

Capital Expense Job GFR024 Inering Road ↑ $0 to $320,000

Capital Expense Job GFR105 Three Springs – Eneabba Road ↑ $0 to $10,080,000

Non-Cash Differences

21. A number of depreciation accounts have been suggested for amending, with three being significantly amended due to assets being sold or the value increased due to upgrades in previous years. ...

The overall budget impact of all these changes, if adopted as presented to the Council, combined with previously adopted budget amendments, is that there will be a surplus of $364. To provide a balanced budget Council may resolve to amend budgeted transfers to and from the reserves as they deem fit. Historically, it is likely that the budget will be in surplus at the end of the financial year.

Consultation:
Chief Executive Officer
Shire Staff

Statutory Environment:
Regulation 33A of the Local Government (Financial Management) Regulation 1996 requires:

33A. Review of budget

(1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

- (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
- (b) consider the local government's financial position as at the date of the review; and
- (c) review the outcomes for the end of that financial year that are forecast in the budget; and
- (d) include the following —
  - (i) the annual budget adopted by the local government;
  - (ii) an update of each of the estimates included in the annual budget;
  - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
  - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.

(2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.

(3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

*Absolute majority required.

(4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

[Regulation 33A inserted: Gazette 31 Mar 2005 p. 1048-9; amended: Gazette 20 Jun 2008 p. 2723-4; SL 2023/106 r. 18.]

Policy Implications:
Nil

Financial/Resources Implications:
Specific financial implications are outlined in the budget review statement.

The budget review is a legislative requirement and establishes a system for sound and prudent financial management of the shire, as the budget underpins the Shire's ability to meet current and future demands/requirements for works, services and programmes.

Strategic Implications:
The adopted budget and subsequent review have been developed using the existing strategic planning documents adopted by the Council.

The budget is based on principles contained in the Community Strategic Plan, Corporate Business Plan, and Forward Capital Works Plan, as well as other operational plans that comprise the integrated planning framework.

Strategic Community Plan 2018-2028	
Council Objectives	**Outcome**
Nil	Nil

This item is relevant to the Council's approved Corporate Business Plan 2020-2024

Corporate Business Plan 2020 – 2024	
Scope Statement	**Project Outputs**
Nil	Nil

Voting Requirements:
Absolute Majority.

Officer's Recommendation:

OFFICER'S RECOMMENDATION 10.3

The Audit & Risk Committee recommends that Council adopt:

1. That the Audit and Risk Committee recommend that Council adopt the 2023-2024 Mid-Year Budget review prepared based on figures as of 31 December 2023.

2. The 2023-2024 budget be amended as follows:-

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

NOTE 16
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Variance	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
						$	$	$	$	
		Budget Adoption		Closing Surplus/(Deficit)				0	0	
		Variance in actual opening position v budget		Opening Surplus(Deficit)	(27,924)		0	(27,923.80)	(27,924)	
2030114		RATES - Debt Collection Expenses		Operating Expenses	(9,634.96)		0.00	(9,634.96)	(37,559)	Staff have undertaken a harder approach to outstanding rates debt collection. This is partially offset by increased reimbursement of debt collection costs. Not all debt collection costs are recoverable from the ratepayer
2030199		RATES - Administration Allocated		Operating Expenses	5,212.00		5,212.00	0.00	(32,347)	Admin costs reduced therefore Admin allocated reduced
3030120		RATES - Instalment Admin Fee Received		Operating Revenue	975.00		975.00	0.00	(31,372)	More ratepayers electing to pay by instalments
3030121		RATES - Account Enquiry Charges		Operating Revenue	(970.18)		0.00	(970.18)	(32,342)	
3030122		RATES - Reimbursement of Debt Collection Costs		Operating Revenue	1,471.70		1,471.70	0.00	(30,870)	Increased debt collection
3030130		RATES - Rates Levied - Synergy		Operating Revenue	(21,400.03)		0.00	(21,400.03)	(52,270)	Reduced rates revenue due to revaluations (mostly mining)
3030145		RATES - Penalty Interest Received		Operating Revenue	485.97		485.97	0.00	(51,784)	
3030146		RATES - Instalment Interest Received		Operating Revenue	2,859.59		2,859.59	0.00	(48,925)	More ratepayers choosing instalments and not meeting payment deadlines
2030212		GEN PUR - Public Relations -Yakabout		Operating Expenses	920.00		920.00	0.00	(48,005)	Not as much advertising in the Yakabout as budgeted for
2030299		GEN PUR - Administration Allocated		Operating Expenses	2,239.00		2,239.00	0.00	(45,766)	Admin costs reduced therefore Admin allocated reduced
3030210		GEN PUR - Financial Assistance Grant - General		Operating Revenue	(263,238.00)		0.00	(263,238.00)	(309,004)	The Shire received less than budgeted FAG income due to advance in 2022/23. The amount at end of 2023/24 is likely to be closed to budget amount but advance is relevant to 2024/25 so should not be included in this budget but will form part of carryover surplus next year
3030211		GEN PUR - Financial Assistance Grant - Roads		Operating Revenue	(103,619.00)		0.00	(103,619.00)	(412,623)	The Shire received less than budgeted FAG income due to advance in 2022/23. The amount at end of 2023/24 is likely to be closed to budget amount but advance is relevant to 2024/25 so should not be included in this budget but will form part of carryover surplus next year
3030224		GEN PUR - Contributions Yakabout		Operating Revenue	(1,040.18)		0.00	(1,040.18)	(413,663)	Not as much advertising in the Yakabout as budgeted for
3030246		GEN PUR - Interest Earned - Municipal Funds		Operating Revenue	35,006.40		35,006.40	0.00	(378,656)	Higher interest rates than anticipated or budgeted for
2040109		MEMBERS - Members Travel and Accommodation		Operating Expenses	1,500.00		1,500.00	0.00	(377,156)	Reduced costs as accommodation and travel not required.
2040113		MEMBERS - Members Sitting Fees		Operating Expenses	465.83		465.83	0.00	(376,691)	Attendance less than 100% and one vacant position for 6 months
2040114		MEMBERS - Communications Allowance		Operating Expenses	575.00		575.00	0.00	(376,116)	Expense lower due to reduced number of councillors for a period during the year
2040141		MEMBERS - Subscriptions & Publications		Operating Expenses	114.62		114.62	0.00	(376,001)	
2040188	BO4001	Council Chambers - Building Operations		Operating Expenses	151.48		151.48	0.00	(375,850)	Expenditure likely to be underbudget
2040199		MEMBERS - Administration Allocated		Operating Expenses	14,776.00		14,776.00	0.00	(361,074)	Admin costs reduced therefore Admin allocated reduced
2040251		OTH GOV - Consultancy - Strategic		Operating Expenses	500.00		500.00	0.00	(360,574)	CEO appraisal - John Phillip - costs lower
2040252		OTH GOV - Other Consultancy		Operating Expenses	(9,000.00)		0.00	(9,000.00)	(369,574)	
2040292		OTH GOV - Depreciation		Operating Expenses	(777.19)	(777.19)	0.00	0.00	(369,574)	
2040299		OTH GOV - Administration Allocated		Operating Expenses	815.00		815.00	0.00	(368,759)	Admin costs reduced therefore Admin allocated reduced
2050112		FIRE - Fire Prevention/Burning/Control		Operating Expenses	(3,130.00)		0.00	(3,130.00)	(371,889)	Firebreaks at Arrino - JV with DFES
2050187		FIRE - Other Expenditure		Operating Expenses	(1,050.00)		0.00	(1,050.00)	(372,939)	Fire permit books and catering for meetings, BFB PPE Jackets
2050188		FIRE - Building Operations		Operating Expenses	(342.48)		0.00	(342.48)	(373,281)	Power, water and sewerage costs
2050192		FIRE - Depreciation		Operating Expenses	1,385.32	1,385.32	0.00	0.00	(373,281)	
2050199		FIRE - Administration Allocated		Operating Expenses	1,063.00		1,063.00	0.00	(372,218)	Admin costs reduced therefore Admin allocated reduced
2050292		ANIMAL - Depreciation		Operating Expenses	(0.61)	(0.61)	0.00	0.00	(372,218)	

2050299		ANIMAL - Administration Allocated	Operating Expenses	2,193.00		2,193.00	0.00	(370,025)	Admin costs reduced therefore Admin allocated reduced
3050220		ANIMAL - Pound Fees	Operating Revenue	240.00		240.00	0.00	(369,785)	Higher number of animals being impounded this year
3050221		ANIMAL - Animal Registration Fees	Operating Revenue	(350.00)		0.00	(350.00)	(370,135)	
3050240		ANIMAL - Fines and Penalties	Operating Revenue	200.00		200.00	0.00	(369,935)	Generally wandering dogs and cats not being restrained in yards and unregistered
2050392		OLOPS - Depreciation	Operating Expenses	(1,840.73)	(1,840.73)	0.00	0.00	(369,935)	
2050399		OLOPS - Administration Allocated	Operating Expenses	528.00		528.00	0.00	(369,407)	Admin costs reduced therefore Admin allocated reduced
3050545		ESL BFB - Non-Payment Penalty Interest	Operating Revenue	47.11		47.11	0.00	(369,360)	Interest on outstanding ESL due to late payments
2070411		HEALTH - Contract EHO	Operating Expenses	1,902.88		1,902.88	0.00	(367,457)	Lower as the EHO did not attend for a number of months due to an injury
2070499		HEALTH - Administration Allocated	Operating Expenses	654.00		654.00	0.00	(366,803)	Admin costs reduced therefore Admin allocated reduced
2070721		OTH HEALTH - Information Technology	Operating Expenses	14,093.06		14,093.06	0.00	(352,710)	Costs lower than previous year.
2070753		OTH HEALTH - Contract Doctor Services	Operating Expenses	50,000.00		50,000.00	0.00	(302,710)	Increase may occur in 2024/25. Current contract stipulates $100k until 30.06.24
2070786		OTH HEALTH - Expensed Minor Asset Purchases	Operating Expenses	5,000.00		5,000.00	0.00	(297,710)	No expenditure to date.
2070787		OTH HEALTH - Other Expenses	Operating Expenses	(1,120.00)		0.00	(1,120.00)	(298,830)	General practice accreditation. Will be an annual epxnse
2070788	BO1584	Medical Centre - Thomas Street - Building Operations	Operating Expenses	(5,553.01)		0.00	(5,553.01)	(304,383)	Phone and Electricity higher than budgeted
2070788	BO7016	Dental Surgery - New - Building Operations	Operating Expenses	(1,375.49)		0.00	(1,375.49)	(305,758)	Water - higher than budgeted
2070789	BM1584	Medical Centre - Thomas Street - Building Maintenance	Operating Expenses	372.04		372.04	0.00	(305,386)	
2070789	BM7016	Dental Surgery - New - Building Maintenance	Operating Expenses	279.86		279.86	0.00	(305,107)	
2070792		OTH HEALTH - Depreciation	Operating Expenses	(351.64)	(351.64)	0.00	0.00	(305,107)	
2070799		OTH HEALTH - Administration Allocated	Operating Expenses	851.00		851.00	0.00	(304,256)	Admin costs reduced therefore Admin allocated reduced
4070710	BC1584	Medical Centre - Thomas Street - Building (Capital)	Capital Expenses	10,000.00		10,000.00	0.00	(294,256)	Completed in 2022/23
2080388	BO028	Early Childhood Learning Centre - 19 Maryhofer Street - Building Operations	Operating Expenses	4,313.84		4,313.84	0.00	(289,942)	Cleaning, Electricity and Water costs
2080388	BO1022	Playgroup - Lot 220 Maryhofer Street - Building Operations	Operating Expenses	185.00		185.00	0.00	(289,757)	Insurance only
2080389	BM028	Early Childhood Learning Centre - 19 Maryhofer Street - Building Maintenance	Operating Expenses	7,792.00		7,792.00	0.00	(281,965)	Maintenance considerably lower than budgeted
2080392		FAMILIES - Depreciation	Operating Expenses	(188.70)	(188.70)	0.00	0.00	(281,965)	
2080399		FAMILIES - Administration Allocated	Operating Expenses	242.00		242.00	0.00	(281,723)	Admin costs reduced therefore Admin allocated reduced
2080799		WELFARE - Administration Allocated	Operating Expenses	734.00		734.00	0.00	(280,989)	Admin costs reduced therefore Admin allocated reduced
3080710	EVI0001	Senior Week Grant Income	Operating Revenue	(1,000.00)		0.00	(1,000.00)	(281,989)	No grant
2090188	BO9000	Staff House - (Lot 10) 41 Slaughter St - Building Operations	Operating Expenses	(799.51)		0.00	(799.51)	(282,788)	
2090188	BO9001	Staff House - (Lot 182) 58 Carter St - Building Operations	Operating Expenses	(3,453.14)		0.00	(3,453.14)	(286,241)	Vacant
2090188	BO9002	Staff House - (Lot 74) 5 Gooch St - Building Operations	Operating Expenses	(1,325.93)		0.00	(1,325.93)	(287,567)	
2090188	BO9007	Staff House - (Lot 29) 5 Howard St - Building Operations	Operating Expenses	(967.40)		0.00	(967.40)	(288,535)	Plant Operator
2090188	BO9009	Staff House - (Lot 35) 47 Williamson St - Building Operations	Operating Expenses	1,044.48		1,044.48	0.00	(287,490)	
2090188	BO9011	Staff House - (Lot 157) 65 Carter St - Building Operations	Operating Expenses	(663.52)		0.00	(663.52)	(288,154)	
2090188	BO9012	Staff House - (Lot 222) 46 Carter St - Building Operations	Operating Expenses	(341.10)		0.00	(341.10)	(288,495)	
2090188	BO9014	Staff House - (Lot 54) 17 Glyde St (Lgchp) - Jv - Building Operations	Operating Expenses	226.14		226.14	0.00	(288,269)	
2090188	BO9015	Staff - Unit 1 - 66A Williamson St - Building Operations	Operating Expenses	(336.84)		0.00	(336.84)	(288,606)	
2090188	BO9016	Staff - Unit 2 - 66B Williamson St - Building Operations	Operating Expenses	(289.22)		0.00	(289.22)	(288,895)	
2090188	BO9061	Staff House - (Lot 67) 19 Gooch St - Building Operations	Operating Expenses	(2,662.88)		0.00	(2,662.88)	(291,558)	
2090188	BO9079	Staff House - (Lot 173) 50 Carter St - Building Operations	Operating Expenses	187.47		187.47	0.00	(291,370)	CEO
2090189	BM9000	Staff House - (Lot 10) 41 Slaughter St - Building Maintenance	Operating Expenses	2,859.06		2,859.06	0.00	(288,511)	
2090189	BM9001	Staff House - (Lot 182) 58 Carter St - Building Maintenance	Operating Expenses	(3,642.82)		0.00	(3,642.82)	(292,154)	Vacant
2090189	BM9002	Staff House - (Lot 74) 5 Gooch St - Building Maintenance	Operating Expenses	3,293.26		3,293.26	0.00	(288,861)	
2090189	BM9007	Staff House - (Lot 29) 5 Howard St - Building Maintenance	Operating Expenses	2,750.46		2,750.46	0.00	(286,110)	Plant Operator
2090189	BM9009	Staff House - (Lot 35) 47 Williamson St - Building Maintenance	Operating Expenses	3,056.20		3,056.20	0.00	(283,054)	
2090189	BM9011	Staff House - (Lot 157) 65 Carter St - Building Maintenance	Operating Expenses	1,570.52		1,570.52	0.00	(281,484)	
2090189	BM9012	Staff House - (Lot 222) 46 Carter St - Building Maintenance	Operating Expenses	(1,191.34)		0.00	(1,191.34)	(282,675)	
2090189	BM9014	Staff House - (Lot 54) 17 Glyde St (Lgchp) - Jv - Building Maintenance	Operating Expenses	187.10		187.10	0.00	(282,488)	
2090189	BM9015	Staff House - Unit 1 - 66A Williamson St - Building Maintenance	Operating Expenses	3,315.16		3,315.16	0.00	(279,173)	
2090189	BM9016	Staff House - Unit 2 - 66B Williamson St - Building Maintenance	Operating Expenses	3,384.92		3,384.92	0.00	(275,788)	CDO
2090189	BM9061	Staff House - (Lot 67) 19 Gooch St - Building Maintenance	Operating Expenses	2,963.88		2,963.88	0.00	(272,824)	
2090189	BM9079	Staff House - (Lot 173) 50 Carter St - Building Maintenance	Operating Expenses	3,294.00		3,294.00	0.00	(269,530)	
2090192		STF HOUSE - Depreciation	Operating Expenses	(2.79)	(2.79)	0.00	0.00	(269,530)	
2090199		STF HOUSE - Administration Allocated	Operating Expenses	2,078.00		2,078.00	0.00	(267,452)	Admin costs reduced therefore Admin allocated reduced
2090198		STF HOUSE - Staff Housing Costs Recovered	Operating Expenses	(8,948.88)		0.00	(8,948.88)	(276,401)	
3090101		STF HOUSE - Staff Rental Reimbursements	Operating Revenue	4,774.60		4,774.60	0.00	(271,626)	re-imbursement of water usage from tenants
3090120		STF HOUSE - Fees & Charges	Operating Revenue	(1,217.16)		0.00	(1,217.16)	(272,843)	Housing rental
4090110	BC9007	Staff House - (Lot 29) 5 Howard St - Building (Capital)	Capital Expenses	(3,267.00)		0.00	(3,267.00)	(276,110)	Window reveals work carried over from previous year

4090110	BC9011	Staff House - (Lot 157) 65 Carter St - Building (Capital)	Capital Expenses	(5,000.00)		0.00	(5,000.00)	(281,110)	Increase to $35k
4090110	BC9015	Staff Unit 1 - 66A Williamson St - Building (Capital)	Capital Expenses	2,000.00		2,000.00	0.00	(279,110)	Cost of stove and installation less than budget
4090110	BC9061	Staff House - (Lot 67) 19 Gooch St - Building (Capital)	Capital Expenses	(4,345.00)		0.00	(4,345.00)	(283,455)	Window reveals work carried over from previous year
4090110	BC9079	Staff House - (Lot 173) 50 Carter St - Building (Capital)	Capital Expenses	(5,000.00)		0.00	(5,000.00)	(288,455)	Verge and front garden landscaping required
2090288	BO9003	Non-Staff House - (Lot 214) 21 Franklin St - Building Operations	Operating Expenses	110.90		110.90	0.00	(288,344)	Electricity higher than budgetted
2090288	BO9053	Non Staff House - (Lot 223) 2 Mayrhofer St (Nmhs) - Building Operations	Operating Expenses	433.43		433.43	0.00	(287,911)	Tenant pays electricity and water usage
2090288	BO9055	Non-Staff House - (Lot 60) 5 Glyde St (Lgchp) - Jv - Building Operations	Operating Expenses	612.43		612.43	0.00	(287,298)	Tenant pays electricity and water usage
2090288	BO9058	Non-Staff House - (Lot 222) 46 Carter St - Building Operations	Operating Expenses	5,624.07		5,624.07	0.00	(281,674)	Was originally used for short term use but now used for staff housing
2090288	BO9081	Non-Staff House - 3 (Lot 30) Howard Place - Building Operations	Operating Expenses	751.07		751.07	0.00	(280,923)	Tenant pays electricity and water usage
2090288	BO9099	Non-Staff House - Other Housing - Building Operations	Operating Expenses	2,446.00		2,446.00	0.00	(278,477)	Not required as all housing has own job
2090289	BM9003	Non Staff House - (Lot 214) 21 Franklin St - Building Maintenance	Operating Expenses	1,382.26		1,382.26	0.00	(277,095)	
2090289	BM9053	Non Staff House - (Lot 223) 2 Mayrhofer St (Nmhs) - Building Maintenance	Operating Expenses	936.40		936.40	0.00	(276,159)	
2090289	BM9054	(Do Not Use) Non-Staff House - (Lot 54) 17 Glyde St (Lgchp) - Jv - Building Maintenance	Operating Expenses	(83.16)		0.00	(83.16)	(276,242)	This property is used for Staff housing now
2090289	BM9055	Non-Staff House - (Lot 60) 5 Glyde St (Lgchp) - Jv - Building Maintenance	Operating Expenses	2,515.22		2,515.22	0.00	(273,727)	
2090289	BM9057	Non-Staff House - (Lot 217) 89 Williamson St - Building Maintenance	Operating Expenses	3,255.08		3,255.08	0.00	(270,472)	
2090289	BM9058	Non-Staff House - (Lot 222) 46 Carter St - Building Maintenance	Operating Expenses	3,120.00		3,120.00	0.00	(267,352)	
2090289	BM9081	Non Staff House - 3 (Lot 30) Howard Place - Building Maintenance	Operating Expenses	725.00		725.00	0.00	(266,627)	
2090289	BM9099	Non Staff House - Other Housing - Building Maintenance	Operating Expenses	3,725.00		3,725.00	0.00	(262,902)	Not required as all housing has own job
2090292		OTH HOUSE - Depreciation	Operating Expenses	8,662.32	8,662.32	0.00	0.00	(262,902)	
2090299		OTH HOUSE - Administration Allocated	Operating Expenses	1,585.00		1,585.00	0.00	(261,317)	Admin costs reduced therefore Admin allocated reduced
3090201		OTH HOUSE - Rental Reimbursements	Operating Revenue	1,823.84		1,823.84	0.00	(259,493)	Tenants pay utilities
3090235		OTH HOUSE - Other Income	Operating Revenue	300.00		300.00	0.00	(259,193)	Damages (broken window) to property re-imbursed from tenant
4090210	BC9003	Non-Staff House - (Lot 214) 21 Franklin St - Building (Capital)	Capital Expenses	(3,099.00)		0.00	(3,099.00)	(262,292)	Fencing replacement costs higher due to asbestos removal
4090210	BC9055	Non-Staff House - (Lot 60) 5 Glyde St (Lgchp) - Jv - Building (Capital)	Capital Expenses	7,500.00		7,500.00	0.00	(254,792)	Works likely to be completed under budget
4090210	BC9058	Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	Capital Expenses	27,000.00		27,000.00	0.00	(227,792)	On hold as property may be sold after property assessment report is carried out.
2090389	BM90492	Kadathinni Unit 2 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	2,946.00		2,946.00	0.00	(224,846)	
2090389	BM90493	Kadathinni Unit 3 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	2,946.00		2,946.00	0.00	(221,900)	Property sold
2090389	BM90494	Kadathinni Unit 4 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	(1,054.00)		0.00	(1,054.00)	(222,954)	
2090389	BM90495	Kadathinni Unit 5 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	2,946.00		2,946.00	0.00	(220,008)	This property is used for Staff housing now
2090389	BM90496	Kadathinni Unit 6 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	2,946.00		2,946.00	0.00	(217,062)	
2090392		COM HOUSE - Depreciation	Operating Expenses	3,939.28	3,939.28	0.00	0.00	(217,062)	
2090399		COM HOUSE - Administration Allocated	Operating Expenses	242.00		242.00	0.00	(216,820)	Admin costs reduced therefore Admin allocated reduced
3090320		COM HOUSE - Fees & Charges	Operating Revenue	680.00		680.00	0.00	(216,140)	
2100117	W1001	Refuse Site Maintenance	Operating Expenses	(840.00)		0.00	(840.00)	(216,980)	Will utilise contractors for approx 50% of these works.
2100165	W1025	Rubbish Bins Maintenance	Operating Expenses	600.00		600.00	0.00	(216,380)	Rubbish bins supplied by Veola
2100189	BM1009	Recycling Depot - Water Street - Building Maintenance	Operating Expenses	150.00		150.00	0.00	(216,230)	Pest Control only
2100192		SAN - Depreciation	Operating Expenses	(30.02)	(30.02)	0.00	0.00	(216,230)	
2100199		SAN - Administration Allocated	Operating Expenses	609.00		609.00	0.00	(215,621)	Admin costs reduced therefore Admin allocated reduced
3100120		SAN - Domestic Refuse Collection Charges	Operating Revenue	(2,536.30)		0.00	(2,536.30)	(218,157)	Lower as bin recategorised to commercial
3100121		SAN - Domestic Services (Additional)	Operating Revenue	270.40		270.40	0.00	(217,887)	
2100211		SAN OTH - Waste Collection	Operating Expenses	(5,618.26)		0.00	(5,618.26)	(223,505)	
2100287	EV0015	Keep Australia Beautiful Grant Expenditure	Operating Expenses	1,455.99		1,455.99	0.00	(222,049)	
2100287	W1004	Tidy Town Projects Maintenance	Operating Expenses	1,524.68		1,524.68	0.00	(220,524)	
2100292		SAN OTH - Depreciation	Operating Expenses	(1.59)	(1.59)	0.00	0.00	(220,524)	
2100299		SAN OTH - Administration Allocated	Operating Expenses	448.00		448.00	0.00	(220,076)	Admin costs reduced therefore Admin allocated reduced
3100200		SAN OTH - Commercial Collection Charge	Operating Revenue	1,796.85		1,796.85	0.00	(218,279)	
3100210	EVI0015	Keep Australia Beautiful Grant Income	Operating Revenue	324.02		324.02	0.00	(217,955)	Unbudgeted grant income
2100399		SEW - Administration Allocated	Operating Expenses	126.00		126.00	0.00	(217,829)	Admin costs reduced therefore Admin allocated reduced
3100321		SEW - Septic Tank Inspection Fees	Operating Revenue	(250.00)		0.00	(250.00)	(218,079)	No inspections have occurred to date - budget reduced
2100555		ENVIRON - Contribution to Landcare	Operating Expenses	2,000.00		2,000.00	0.00	(216,079)	
3100500		ENVIRON - Contributions & Donations	Operating Revenue	(2,000.00)		0.00	(2,000.00)	(218,079)	
2100653		PLAN - Scheme Amendments	Operating Expenses	(14,000.00)		0.00	(14,000.00)	(232,079)	Expense higher than aniticipated. Offset with increased income
2100699		PLAN - Administration Allocated	Operating Expenses	1,137.00		1,137.00	0.00	(230,942)	Admin costs reduced therefore Admin allocated reduced
3100620		PLAN - Planning Application Fees	Operating Revenue	40,432.00		40,432.00	0.00	(190,510)	Increased due to proposed alternative energy farms
2100711	W1008	Arrino Cemetery Maintenance	Operating Expenses	(1,326.00)		0.00	(1,326.00)	(191,836)	

2100765		COM AMEN - Maintenance/Operations	Operating Expenses	(598.44)		0.00	(598.44)	(192,435)	Water at 5 Maley St Three Springs Lot 1-2. (op shop)
2100788	BO1008	Public Conveniences - Railway Road - Building Operations	Operating Expenses	4,037.51		4,037.51	0.00	(188,397)	Hours are differing to budget hours for cleaning
2100788	BO1114	Public Conveniences - Hockey Ground - Building Operations	Operating Expenses	(2,211.97)		0.00	(2,211.97)	(190,609)	Hours are differing to budget hours for cleaning
2100788	BO1115	Public Conveniences Operations - Community Hall Grounds Public Toilet	Operating Expenses	(3,834.66)		0.00	(3,834.66)	(194,444)	Hours are differing to budget hours for cleaning
2100788	BO1137	Public Conveniences - Dominican Park - Building Operations	Operating Expenses	(139.54)		0.00	(139.54)	(194,583)	Hours are differing to budget hours for cleaning
2100792		COM AMEN - Depreciation	Operating Expenses	(58.57)	(58.57)	0.00	0.00	(194,583)	
2100799		COM AMEN - Administration Allocated	Operating Expenses	2,830.00		2,830.00	0.00	(191,753)	Admin costs reduced therefore Admin allocated reduced
3100722		COM AMEN - Cemetery Fees (Monuments)	Operating Revenue	1.50		1.50	0.00	(191,752)	
3100735		COM AMEN - Other Income	Operating Revenue	754.56		754.56	0.00	(190,997)	Bus hire increased this year
2110189	BM1101	Community Hall - Carter Street - Building Maintenance	Operating Expenses	9,836.00		9,836.00	0.00	(181,161)	Reduced as hall renovations reduced hall maintenance
2110192		HALLS - Depreciation	Operating Expenses	(206.67)	(206.67)	0.00	0.00	(181,161)	
2110199		HALLS - Administration Allocated	Operating Expenses	1,075.00		1,075.00	0.00	(180,086)	Admin costs reduced therefore Admin allocated reduced
3110110	DFESI02	Dfes Disaster Relief Grant Funding 2 Income	Operating Revenue	2,500.00		2,500.00	0.00	(177,586)	50% grant applied for Evac Centre emergency bedding and bedding
4110110	BC1101A	Community Hall - Carter Street - Emergency Evac Cntre (Capital)	Capital Expenses	(50,000.00)		0.00	(50,000.00)	(227,586)	Grant expenditure adjusted as other infrastructure expenditure isn't as high as initially anticipated allowing increased building expenditure for this project.
4110130	PE1106	Communication Equipment, Water Tank, Digital Information Sign & Generator	Capital Expenses	50,000.00		50,000.00	0.00	(177,586)	Grant expenditure adjusted as other infrastructure expenditure isn't as high as initially anticipated allowing increased building expenditure for this project.
4110130	PE1108	Emergency Evacuation Centre - Beds And Supplies	Capital Expenses	(5,000.00)		0.00	(5,000.00)	(182,586)	This spending partially offset by Grant funding of 50% from DFES Disaster Relief Fund Round 2
2110205		SWIM AREAS - Recruitment	Operating Expenses	4,500.00		4,500.00	0.00	(178,086)	Not likely to be needed this financial year
2110252		SWIM AREAS - Contract Services	Operating Expenses	(32,400.00)		0.00	(32,400.00)	(210,486)	Additional costs for pool management due to Pool Manager being on leave.
2110287		SWIM AREAS - Other Expenses	Operating Expenses	(1,100.00)		0.00	(1,100.00)	(211,586)	Unbudgeted expenditure associated with monitored duress alarm
2110292		SWIM AREAS - Depreciation	Operating Expenses	6,883.02	6,883.02	0.00	0.00	(211,586)	
2110299		SWIM AREAS - Administration Allocated	Operating Expenses	1,997.00		1,997.00	0.00	(209,589)	Admin costs reduced therefore Admin allocated reduced
3110210	CSRFFI02	Swimming Pool Revitalisation - Income	Operating Revenue	102,937.00		102,937.00	0.00	(106,652)	Successful in receiving funding from CSRFF
4110210	BC1104	Swimming Pool - Mayrhofer Street - Building (Capital)	Capital Expenses	(1,500.00)		0.00	(1,500.00)	(108,152)	
4110290	OC001	Swimming Pool Basins Renewal	Capital Expenses	(56,419.00)		0.00	(56,419.00)	(164,571)	Increased works program as successful with grant
5110281		SWIM AREAS - Transfers from Reserve	Capital Revenue	(9,823.00)		0.00	(9,823.00)	(174,394)	Reduced requirement for Reserve funding as successful in grant application
2110365	W1105	Other Parks & Gardens Maintenance	Operating Expenses	(7,484.64)		0.00	(7,484.64)	(181,879)	
2110365	W1018	Entrance Statements (North And South Of Town) Maintenance	Operating Expenses	(5,918.50)		0.00	(5,918.50)	(187,797)	
2110365	W1120	Centenary Water Feature Maintenance	Operating Expenses	(7,599.64)		0.00	(7,599.64)	(195,397)	
2110365	W210	Jack Thorpe Gardens Maintenance	Operating Expenses	(8,042.28)		0.00	(8,042.28)	(203,439)	
2110365	W220	Byrne Park Maintenance	Operating Expenses	5,162.88		5,162.88	0.00	(198,277)	
2110365	W230	Dominican Park Maintenance	Operating Expenses	(8,693.76)		0.00	(8,693.76)	(206,970)	
2110365	W260	Mayrhofer Park Maintenance	Operating Expenses	4,247.40		4,247.40	0.00	(202,723)	
2110365	W290	Federation Park Maintenance	Operating Expenses	(4,985.03)		0.00	(4,985.03)	(207,708)	
2110366	W1107	Oval Maintenance	Operating Expenses	(9,622.78)		0.00	(9,622.78)	(217,331)	Issues with Oval surface resulting in more expense. Phil to advise of vertimowing costs etc.
2110366	W1113	Hockey Grounds Maintenance	Operating Expenses	(4,927.76)		0.00	(4,927.76)	(222,258)	
2110366	W1132	Basketball Courts Maintenance	Operating Expenses	1,450.00		1,450.00	0.00	(220,808)	
2110366	W1133	Netball Shed & Courts Maintenance	Operating Expenses	2,450.00		2,450.00	0.00	(218,358)	
2110367	W1110	Rollerblade Facility Maintenance	Operating Expenses	573.44		573.44	0.00	(217,785)	
2110368	W1134	Main/Railway Road Park And Playground Maintenance	Operating Expenses	8,370.94		8,370.94	0.00	(209,414)	
2110388	BO026	Golf Club Building - Three-Perenjori Road - Building Operations	Operating Expenses	465.00		465.00	0.00	(208,949)	
2110388	BO1103	Pavilion - Oval - Building Operations	Operating Expenses	(6,366.54)		0.00	(6,366.54)	(215,316)	Cleaning costs twice as much as previous year
2110388	BO1105	Gym - Slaughter Street - Building Operations	Operating Expenses	(11,194.26)		0.00	(11,194.26)	(226,510)	Cleaning costs twice as much as previous year
2110389	BM026	Golf Club Building - Three-Perenjori Road - Building Maintenance	Operating Expenses	(83.16)		0.00	(83.16)	(226,593)	
2110389	BM1103	Pavilion - Oval - Building Maintenance	Operating Expenses	4,999.70		4,999.70	0.00	(221,593)	
2110389	BM1105	Gym- Slaughter Street - Building Maintenance	Operating Expenses	4,465.00		4,465.00	0.00	(217,128)	
2110389	BM1106	Sporting Club - Slaughter Street - Building Maintenance	Operating Expenses	6,110.98		6,110.98	0.00	(211,017)	
2110389	BM1111	Pottery Shed - Building Maintenance	Operating Expenses	10,459.28		10,459.28	0.00	(200,558)	Demolition allocation of $10k not occuring this year.

2110389	BM1112	Playground Building - Hockey Ground - Building Maintenance		Operating Expenses	1,465.00		1,465.00	0.00	(199,093)	
2110389	BM1113	Hockey Shed - Building Maintenance		Operating Expenses	1,835.90		1,835.90	0.00	(197,257)	
2110389	BM1133	Netball Shed - Oval - Building Maintenance		Operating Expenses	837.00		837.00	0.00	(196,420)	
2110392		REC - Depreciation		Operating Expenses	(36,710.22)	(36,710.22)	0.00	0.00	(196,420)	Increased due to park works completed in previous year adding value
2110399		REC - Administration Allocated		Operating Expenses	1,468.00		1,468.00	0.00	(194,952)	Admin costs reduced therefore Admin allocated reduced
4110310	BC1106	Sporting Club - Slaughter Street - Building (Capital)	OCM 4 October 2023	Capital Expenses	(14,248.00)		0.00	(14,248.00)	(209,200)	As per OCM 4 October 2023
4110370	PC006	Lovelock Soak Plumbings		Capital Expenses	(47,832.54)		0.00	(47,832.54)	(257,033)	Works required more complex than anticipated
4110370	PC1133	Netball Courts & Lighting Capital Works		Capital Expenses	(79,104.00)		0.00	(79,104.00)	(336,137)	Funding approved for Netball Courts works only. Budgeted funding from Playground works reallocated to Netball Courts as costs are higher than originally budgeted for.
4110370	PC1134	Playground Capital Works		Capital Expenses	79,104.00		79,104.00	0.00	(257,033)	Funding approved for Netball Courts works only. Funds transferred to Netball Courts works as costs for this project are higher than originally budgeted for.
2110465	W1007	Fm Transmitter Maintenance		Operating Expenses	777.38		777.38	0.00	(256,255)	
2110488	BO1007	Fm Radio Transmitter Buildings - Nebru Road - Building Operations		Operating Expenses	(233.90)		0.00	(233.90)	(256,489)	Electricity and Insurance
2110492		TV RADIO - Depreciation		Operating Expenses	(4.43)	(4.43)	0.00	0.00	(256,489)	
2110516		LIBRARY - Postage and Freight		Operating Expenses	300.00		300.00	0.00	(256,189)	
2110521		LIBRARY - Information Technology		Operating Expenses	450.00		450.00	0.00	(255,739)	
2110541		LIBRARY - Subscriptions & Memberships		Operating Expenses	50.00		50.00	0.00	(255,689)	
2110599		LIBRARY - Administration Allocated		Operating Expenses	2,767.00		2,767.00	0.00	(252,922)	Admin costs reduced therefore Admin allocated reduced
3110511	LIBWAI01	Libraries Wa Grant - Technology And Digital Income		Operating Revenue	(5,000.00)		0.00	(5,000.00)	(257,922)	Scanner too expensive so no grant applied for
4110530	PE1107	Wide Format Scanner A0 - Funded By Technology And Digital Inclusion - Libraries Wa Grant		Capital Expenses	5,500.00		5,500.00	0.00	(252,422)	Scanner too expensive so no grant applied for
2110689	BM1313	Nurses Quarters Ground Maintenance		Operating Expenses	1,520.72		1,520.72	0.00	(250,902)	Grounds not requiring as much time as budgeted for
2110692		HERITAGE - Depreciation		Operating Expenses	(44.62)	(44.62)	0.00	0.00	(250,902)	
2110724	EV0000	Small Event - Misc (Includes Events Associated With Silo Projection)		Operating Expenses	7,000.00		7,000.00	0.00	(243,902)	Reduced. Still having International womens day, easter and possible other small events.
2110725	EV0003	Three Springs 360 & Silo Movie Night		Operating Expenses	(20,964.27)		0.00	(20,964.27)	(264,866)	Increased costs as $25k spent on human and plant resources
2110725	EV0004	Christmas Celebrations Inc Decorations		Operating Expenses	4,691.60		4,691.60	0.00	(260,174)	Expenditure on Decorations reduced as staffing commitments did not allow sufficient time to source suitable decorations.
2110725	EV0011	Volunteer Week Expenditure		Operating Expenses	(2.82)		0.00	(2.82)	(260,177)	
2110725	EV0020	Silo Projection Mapping - Light Show Event		Operating Expenses	30,000.00		30,000.00	0.00	(230,177)	Cancelled as no funding received
2110725	EV0021	Get Online Week Event		Operating Expenses	347.83		347.83	0.00	(229,829)	
2110765	W1323	Arrino Community Gardens Maintenance		Operating Expenses	(1,566.60)		0.00	(1,566.60)	(231,396)	Gardening costs higher. Over $3k on rubbish removal to date.
2110792		OTH CUL - Depreciation		Operating Expenses	(6.80)	(6.80)	0.00	0.00	(231,396)	
2110799		OTH CUL - Administration Allocated		Operating Expenses	1,406.00		1,406.00	0.00	(229,990)	Admin costs reduced therefore Admin allocated reduced
3110700		OTH CUL - Contributions & Donations - Other Culture		Operating Revenue	732.10		732.10	0.00	(229,258)	Off-road donation for camping fees and BBQ takings
3110710	EVI0011	Volunteer Week Income		Operating Revenue	(997.18)		0.00	(997.18)	(230,255)	
3110710	EVI0020	Regional Arts Wa - Silo Light Show Event Income		Operating Revenue	(30,000.00)		0.00	(30,000.00)	(260,255)	unsuccessful with grant application. Offset with reduced expenditure
3120110	RRGI005	Arrino West Road Sealed 2023-24 Special Project Income (Rrg)		Operating Revenue	(350,000.00)		0.00	(350,000.00)	(610,255)	Unsuccessful with application for this grant funding
3120111	R2RI004	Skipper Road (R2R) Income		Operating Revenue	82,730.00		82,730.00	0.00	(527,525)	Ommitted from original budget
3120113	GFRI001	Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project Income		Operating Revenue	1,100,000.00		1,100,000.00	0.00	572,475	Successful Mid West Secondary Grain Freight Routes Funding
3120113	GFRI024	Inering Road - Mid West Secondary Grain Freight Project Income		Operating Revenue	320,000.00		320,000.00	0.00	892,475	Successful Mid West Secondary Grain Freight Routes Funding
3120113	GFRI105	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project Income		Operating Revenue	10,080,000.00		10,080,000.00	0.00	10,972,475	Successful Mid West Secondary Grain Freight Routes Funding
4120146	R2R028	Hydraulic Road (R2R)		Capital Expenses	12,113.48		12,113.48	0.00	10,984,589	Carry-over expended in 2022/23
4120146	R2R095	Strutton Road (R2R)		Capital Expenses	(14,021.14)		0.00	(14,021.14)	10,970,567	Overspent
4120149	RRG005	Arrino West Road Sealed (Rrg)		Capital Expenses	500,000.00		500,000.00	0.00	11,470,567	Unsuccessful with the grant funding for these works.
4120153	GFR001	Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project		Capital Expenses	(1,100,000.00)		0.00	(1,100,000.00)	10,370,567	Expenditure totally offset by grant income
4120153	GFR024	Inering Road - Mid West Secondary Grain Freight Project		Capital Expenses	(320,000.00)		0.00	(320,000.00)	10,050,567	Expenditure totally offset by grant income
4120153	GFR105	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project		Capital Expenses	(10,080,000.00)		0.00	(10,080,000.00)	(29,433)	Expenditure totally offset by grant income
2120211	RM000A	Road Maintenance Bua (Budgeting Only)		Operating Expenses	(6,228.16)		0.00	(6,228.16)	(35,661)	
2120212		ROADM - Road Maintenance - Sealed Outside BUA		Operating Expenses	36,800.32		36,800.32	0.00	1,140	Maintenance grading less than anticipated due to staff shortages
2120213	RM000C	Road Maintenance Gravel Outside Bua (Budgeting Only)		Operating Expenses	(3,355.70)		0.00	(3,355.70)	(2,216)	Maintenance grading less than anticipated due to staff shortages
2120234		ROADM - Street Lighting		Operating Expenses	5,505.08		5,505.08	0.00	3,289	

2120252		ROADM - Consultants	Operating Expenses	(40,000.00)		0.00	(40,000.00)	(36,711)	Increased as $40k was received in 2021/22 from Grants Commission as our contribution to Main Roads undertaking a Level 3 inspection of Bridge 968
2120288	BO1230	Shire Depot - Talc Road - Building Operations	Operating Expenses	3,279.62		3,279.62	0.00	(33,431)	
2120289	BM1230	Shire Depot - Talc Road - Building Maintenance	Operating Expenses	(5,149.60)		0.00	(5,149.60)	(38,581)	Data cabling, office furniture, air conditioner for all staff
2120289	BM1231	Depot Grounds Buildings Maintenance	Operating Expenses	(21,479.28)		0.00	(21,479.28)	(60,060)	Higher due to meet OHS requirements
2120289	W1231	Depot Grounds Maintenance	Operating Expenses	(15,124.66)		0.00	(15,124.66)	(75,185)	Higher due to meet OHS requirements
2120292		ROADM - Depreciation	Operating Expenses	(66,925.23)	(66,925.23)	0.00	0.00	(75,185)	Increased due to road works completed in previous year adding value
2120299		ROADM - Administration Allocated	Operating Expenses	(6,522.00)		0.00	(6,522.00)	(81,707)	Admin costs reduced therefore Admin allocated reduced
2120399		PLANT - Administration Allocated	Operating Expenses	976.00		976.00	0.00	(80,731)	Admin costs reduced therefore Admin allocated reduced
4120330	PA5001	Ts5001 New Mws Vehicle	Capital Expenses	2,067.72		2,067.72	0.00	(78,663)	
2120504		LICENSING - Training & Development	Operating Expenses	(1,400.00)		0.00	(1,400.00)	(80,063)	Increased number of new staff undertaking Licensing training
2120515		LICENSING - Printing and Stationery	Operating Expenses	650.00		650.00	0.00	(79,413)	
2120520		LICENSING - Communication Expenses	Operating Expenses	87.40		87.40	0.00	(79,326)	
2120599		LICENSING - Administration Allocated	Operating Expenses	5,051.00		5,051.00	0.00	(74,275)	Admin costs reduced therefore Admin allocated reduced
3120501		LICENSING - Reimbursements	Operating Revenue	2,564.56		2,564.56	0.00	(71,710)	
2120665	W1015	Airstrip Maintenance	Operating Expenses	15,436.00		15,436.00	0.00	(56,274)	Reduced costs for maintaining the airstrip than anticipated
2120688	BO1312	Airstrip Shed - Building Operations	Operating Expenses	(423.26)		0.00	(423.26)	(56,698)	
2120692		AERO - Depreciation	Operating Expenses	(171.49)	(171.49)	0.00	0.00	(56,698)	
2120699		AERO - Administration Allocated	Operating Expenses	528.00		528.00	0.00	(56,170)	Admin costs reduced therefore Admin allocated reduced
2130111		RURAL - Noxious Weed Control	Operating Expenses	11,967.00		11,967.00	0.00	(44,203)	Reduced budget required due to less control occuring than anticipated
2130199		RURAL - Administration Allocated	Operating Expenses	45.00		45.00	0.00	(44,158)	Admin costs reduced therefore Admin allocated reduced
2130240	W1302	Town Street Banners	Operating Expenses	(207.93)		0.00	(207.93)	(44,365)	
2130265	W270	Information Bay Maintenance Railway Rd (Town)	Operating Expenses	4,489.52		4,489.52	0.00	(39,876)	
2130265	W1136	Camp (Glyde St) - Ground Maintenance	Operating Expenses	(4,590.48)		0.00	(4,590.48)	(44,466)	
2130265	W1310	Information Bay & Arrino Rest Area Maintenance	Operating Expenses	(169.16)		0.00	(169.16)	(44,636)	
2130266	W1032	Eco Caravan Park - Ground Maintenance	Operating Expenses	(2,167.36)		0.00	(2,167.36)	(46,803)	
2130288	BO1303	Tourist Centre - Lot 90 Railway Road - Building Operations	Operating Expenses	134.75		134.75	0.00	(46,668)	
2130289	BM1303	Tourist Centre - Lot 90 Railway Road - Building Maintenance	Operating Expenses	1,710.00		1,710.00	0.00	(44,958)	
2130289	W1303	Tourist Centre - Ground Maintenance	Operating Expenses	1,440.00		1,440.00	0.00	(43,518)	
2130292		TOUR - Depreciation	Operating Expenses	1,790.17	1,790.17	0.00	0.00	(43,518)	
2130299		TOUR - Administration Allocated	Operating Expenses	4,128.00		4,128.00	0.00	(39,390)	Admin costs reduced therefore Admin allocated reduced
3130201		TOUR - Reimbursements	Operating Revenue	(800.00)		0.00	(800.00)	(40,190)	Wildflower country catering no longer occuring
3130210	DVAI001	Dept Of Veterans Affairs - Banners Grant Income	Operating Revenue	4,000.00		4,000.00	0.00	(36,190)	
3130220		TOUR - Fees & Charges	Operating Revenue	1,514.22		1,514.22	0.00	(34,676)	
3130221		TOUR - Caravan Park Fees	Operating Revenue	3,166.80		3,166.80	0.00	(31,509)	
2130352		BUILD - Consultants	Operating Expenses	4,500.00		4,500.00	0.00	(27,009)	Building certification - CGG
2130399		BUILD - Administration Allocated	Operating Expenses	2,158.00		2,158.00	0.00	(24,851)	Admin costs reduced therefore Admin allocated reduced
3130320		BUILD - Fees & Charges (Licences)	Operating Revenue	(2,250.00)		0.00	(2,250.00)	(27,101)	
2130699		ECON DEV - Administration Allocated	Operating Expenses	3,009.00		3,009.00	0.00	(24,092)	Admin costs reduced therefore Admin allocated reduced
2130865	W1201	Lovelock Soak Maintenance/Operations	Operating Expenses	24,908.00		24,908.00	0.00	816	Operating expense lower as Capital works occurred
2130865	W1202	Glyde Street Standpipe Maintenance/Operations	Operating Expenses	(17,716.03)		0.00	(17,716.03)	(16,900)	Water usage higher than anticipated
2130865	W1203	Arrino Standpipe Maintenance/Operations	Operating Expenses	(4,479.42)		0.00	(4,479.42)	(21,380)	Water usage higher than anticipated
2130865	W1204	Phillips Rd Standpipe Maintenance/Operations	Operating Expenses	3,579.84		3,579.84	0.00	(17,800)	Water usage lower than anticipated
2130865	W1205	Blue Water Rd Standpipe Maintenance/Operations	Operating Expenses	1,079.84		1,079.84	0.00	(16,720)	Water usage lower than anticipated
2130865	W1206	Nebru Rd Standpipe Maintenance/Operations	Operating Expenses	305.10		305.10	0.00	(16,415)	Water usage lower than anticipated
2130865	W1207	Weir Rd Standpipe Maintenance	Operating Expenses	300.00		300.00	0.00	(16,115)	Water usage lower than anticipated
2130888	BO1027	Thrift Shop - Maley Street - Building Operations	Operating Expenses	577.77		577.77	0.00	(15,537)	Electricity/water costs lower than budget
2130889	BM013	Westrail Building - Railway Road - Building Maintenance	Operating Expenses	323.18		323.18	0.00	(15,214)	
2130889	BM1021	Duffy'S Store - Railway Road - Building Maintenance	Operating Expenses	(686.60)		0.00	(686.60)	(15,900)	
2130889	BM1027	Thrift Shop - Maley Street - Building Maintenance	Operating Expenses	6,685.52		6,685.52	0.00	(9,215)	
2130892		OTH ECON - Depreciation	Operating Expenses	(45.08)	(45.08)	0.00	0.00	(9,215)	
2130899		OTH ECON - Administration Allocated	Operating Expenses	770.00		770.00	0.00	(8,445)	Admin costs reduced therefore Admin allocated reduced
3130810	BBRFI001	Bbrf Grant - Duffy Store Redevelopment Income	Operating Revenue	(126,730.00)		0.00	(126,730.00)	(135,175)	Growing Better Regions 70% co-funding
3130821		OTH ECON - Standpipe Income	Operating Revenue	4,318.44		4,318.44	0.00	(130,857)	
4130810	BC1021A	Duffy Store Redevelopment Capex	Capital Expenses	(76,100.00)		0.00	(76,100.00)	(206,957)	Increased costs since original costings

5130855		OTH ECON - New Loan Borrowings	Capital Revenue	200,000.00		200,000.00	0.00	(6,957)	Increased loan required to cover shortfall in funding and increased costs.
2140199		PRIVATE - Administration Allocated	Operating Expenses	80.00		80.00	0.00	(6,877)	Admin costs reduced therefore Admin allocated reduced
2140204		ADMIN - Training & Development	Operating Expenses	3,813.78		3,813.78	0.00	(3,063)	Licensing training now allocated to Licensing training account
2140205		ADMIN - Recruitment	Operating Expenses	8,000.00		8,000.00	0.00	4,937	Likely to only be used for Pre-employment medicals this financial year
2140206		ADMIN - Fringe Benefits Tax (FBT)	Operating Expenses	2,374.62		2,374.62	0.00	7,312	
2140215		ADMIN - Printing and Stationery	Operating Expenses	(3,317.10)		0.00	(3,317.10)	3,995	
2140216		ADMIN - Postage and Freight	Operating Expenses	1,000.00		1,000.00	0.00	4,995	Reduced due to a refund of overcharged freight in previous years
2140220		ADMIN - Communication Expenses	Operating Expenses	4,840.26		4,840.26	0.00	9,835	
2140227		ADMIN - Records Management	Operating Expenses	14,000.00		14,000.00	0.00	23,835	No off-site assistance required as staff are learning well with online resources and documented procedures
2140230		ADMIN - Insurance Expenses (Other than Bld and W/Comp)	Operating Expenses	(198.83)		0.00	(198.83)	23,636	
2140241		ADMIN - Subscriptions and Memberships	Operating Expenses	(1,183.53)		0.00	(1,183.53)	22,453	
2140252		ADMIN - Consultants	Operating Expenses	65,000.00		65,000.00	0.00	87,453	Aboriginal Cultural Heritage Act $50k and Revals $15k no longer required
2140285		ADMIN - Legal Expenses	Operating Expenses	(2,446.00)		0.00	(2,446.00)	85,007	Sought legal advice on ratepayers letters received
2140288	BO4002	Admin Office - 132 Railway Rd - Building Operations	Operating Expenses	4,322.08		4,322.08	0.00	89,329	
2140289	BM4002	Admin Office - 132 Railway Rd - Building Maintenance	Operating Expenses	7,336.00		7,336.00	0.00	96,665	
2140292		ADMIN - Depreciation	Operating Expenses	(317.64)	(317.64)	0.00	0.00	96,665	
2140298		ADMIN - Admin Staff Housing Costs Allocated	Operating Expenses	9,426.00		9,426.00	0.00	106,091	
2140299		ADMIN - Administration Overheads Recovered	Operating Expenses	(89,549.00)		0.00	(89,549.00)	16,542	Admin expenses overall less than budgetted primarily due to less consultancy costs due to changes in legislation and record keeping assistance required than budgeted for.
3140235		ADMIN - Other Income Relating to Administration	Operating Revenue	(15,600.00)		0.00	(15,600.00)	942	Unlikley to achieve such high income
3140290		ADMIN - Profit on Disposal of Assets	Operating Revenue	(7,500.23)		0.00	(7,500.23)	(6,558)	
4140230	PE1402	Admin - Phone System	Capital Expenses	2,863.64		2,863.64	0.00	(3,695)	Cost cheaper than expected
4140230	PA002	001Ts New Dceo Vehicle	Capital Expenses	1,063.79		1,063.79	0.00	(2,631)	
4140230	PA004	New Risk Co-Ordinator Officer Vehicle	Capital Expenses	(4,932.28)		0.00	(4,932.28)	(7,563)	Vehicle costs increased due to supply and installation of bull bar and tow bar
5140250		ADMIN - Proceeds on Disposal of Assets	Capital Revenue	(7,500.23)		0.00	(7,500.23)	(15,064)	
5140251		ADMIN - Realisation on Disposal of Assets	Capital Revenue	7,500.23		7,500.23	0.00	(7,563)	
2140300		PWO - Employee Costs	Operating Expenses	80,431.74		80,431.74	0.00	72,868	Covers Supervisor of Works wages, Outside crew allowances and Superannuation
2140308		PWO - Other Employee Expenses	Operating Expenses	(330.49)		0.00	(330.49)	72,538	
2140326		PWO - Long Service Leave	Operating Expenses	(43,647.00)		0.00	(43,647.00)	28,891	Employee's LSL
2140386		PWO - Expensed Minor Asset Purchases	Operating Expenses	1,500.00		1,500.00	0.00	30,391	
2140387		PWO - Other Expenses	Operating Expenses	(1,500.00)		0.00	(1,500.00)	28,891	
2140398		PWO - Staff Housing Costs Allocated	Operating Expenses	6,446.00		6,446.00	0.00	35,337	
2140399		PWO - Administration Allocated	Operating Expenses	32,250.00		32,250.00	0.00	67,587	Admin costs reduced therefore Admin allocated reduced
2140393		PWO - Less - Allocated to Works (PWO's)	Operating Expenses	(75,150.34)		0.00	(75,150.34)	(7,563)	Reduced to offset reduced PWO
5140381		PWO - Transfers from Reserve	Capital Revenue	43,647.00		43,647.00	0.00	36,084	Drawdown to cover Employees LSL
2140400		POC - Internal Plant Repairs - Wages & O/Head	Operating Expenses	60,651.58		60,651.58	0.00	96,735	No mechanic as an employee - minimal mechanical works being handled in house
2140411		POC - External Parts & Repairs	Operating Expenses	82,500.00		82,500.00	0.00	179,235	Includes Westrac service $69107 per annum to service all Caterpillar equipment as per February 2023 OCM
2140412		POC - Fuels and Oils	Operating Expenses	20,688.03		20,688.03	0.00	199,923	Plant usage less than budgeted
2140413		POC - Tyres and Tubes	Operating Expenses	15,268.72		15,268.72	0.00	215,192	Replacement Tyres and Tubes less than budget
2140492		POC - Depreciation	Operating Expenses	44,711.43	44,711.43	0.00	0.00	215,192	Reduced as some plant have depreciated down to the Residual value
2140494		POC - LESS Plant Operation Costs Allocated to Works	Operating Expenses	(223,819.76)		0.00	(223,819.76)	(8,628)	Reduced as plant operating costs lower than anticipated.
3140410		POC - Fuel Tax Credits Grant Scheme	Operating Revenue	8,992.16		8,992.16	0.00	364	Rates have increase since last year
2140500		SAL - Gross Salary and Wages	Operating Expenses	114,608.74		114,608.74	0.00	114,973	Salaries and Wages lower than budget due to staffing shortages during the year
2140501		SAL - Less Salaries & Wages Allocated	Operating Expenses	(114,608.74)		0.00	(114,608.74)	364	Salaries and Wages lower than budget due to staffing shortages during the year
					(40,312)	**13,754,149**	**(13,753,784)**	**364**	

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Forecast Actual (e)	Var. $ (e)-(d)	Var. % (e)-(d)/(d)	Var. ▲▼	Significant Var. $
		$	$	$	$	$	$	%		
OPERATING ACTIVITIES										
Revenue from operating activities										
Governance		1,880	1,880	935	0	1,880	0	0%		
General Purpose Funding - Rates	6	2,713,549	2,713,549	2,712,217	2,690,818	2,692,149	(21,400)	(1%)	▼	
General Purpose Funding - Other		602,497	602,497	243,960	91,016	274,428	(328,069)	(54%)	▼	$
Law, Order and Public Safety		659,487	659,487	22,583	23,245	659,624	137	0%	▲	
Health		101,778	101,778	70,602	64,585	101,778	0	0%		
Education and Welfare		1,000	1,000	999	0	0	(1,000)	(100%)	▼	
Housing		121,090	121,090	60,525	53,628	127,451	6,361	5%	▲	
Community Amenities		142,999	142,999	136,354	176,484	181,792	38,793	27%	▲	$
Recreation and Culture		98,030	98,030	19,212	27,333	67,765	(30,265)	(31%)	▼	$
Transport		177,118	177,118	149,998	148,597	179,682	2,565	1%	▲	
Economic Services		12,900	12,900	6,443	12,441	22,849	9,949	77%	▲	
Other Property and Services		57,600	57,600	9,489	12,479	43,492	(14,108)	(24%)	▼	$
		4,689,927	4,689,927	3,433,317	3,300,625	4,352,891	(337,036)			
Expenditure from operating activities										
Governance		(604,764)	(604,764)	(338,252)	(228,795)	(595,644)	9,121	2%	▲	
General Purpose Funding		(162,379)	(162,379)	(74,194)	(69,691)	(163,643)	(1,264)	(1%)	▼	
Law, Order and Public Safety		(355,419)	(355,419)	(114,089)	(105,934)	(356,614)	(1,195)	(0%)	▼	
Health		(315,223)	(315,223)	(127,187)	(120,204)	(250,470)	64,753	21%	▲	$
Education and Welfare		(110,306)	(110,306)	(54,431)	(43,946)	(97,228)	13,078	12%	▲	$
Housing		(324,338)	(324,338)	(160,832)	(134,314)	(268,040)	56,298	17%	▲	$
Community Amenities		(470,073)	(470,073)	(250,772)	(193,297)	(483,814)	(13,741)	(3%)	▼	
Recreation and Culture		(1,326,705)	(1,326,705)	(643,750)	(630,930)	(1,366,902)	(40,197)	(3%)	▼	
Transport		(2,740,755)	(2,740,755)	(1,336,509)	(1,280,086)	(2,839,221)	(98,466)	(4%)	▼	
Economic Services		(387,704)	(387,704)	(194,960)	(149,552)	(343,865)	43,839	11%	▲	$
Other Property and Services		(45,212)	(45,212)	(34,621)	(5,804)	(22,032)	23,181	51%	▲	$
		(6,842,879)	(6,842,879)	(3,329,597)	(2,962,552)	(6,787,473)	55,406			
Non-cash amounts excluded from operating activities										
Add back Depreciation		2,472,691	2,472,691	1,223,526	1,259,944	2,513,004	40,312	2%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	31,230	31,230	0	0	38,730	7,500	24%	▲	
Movement in Leave Reserve (Added Back)		7,645	7,645	0	0	7,645	0			
		2,511,566	2,511,566	1,223,526	1,259,944	2,559,379	47,813			
Amount attributable to operating activities		358,614	358,614	1,327,246	1,598,018	124,797	(233,817)			
INVESTING ACTIVITIES										
Inflows from investing activities										
Capital Grants, Subsidies and Contributions	13	4,982,606	4,982,606	1,478,410	621,018	16,189,043	11,206,437	225%	▲	$
Proceeds from Disposal of Assets	7	315,000	315,000	200,000	0	307,500	(7,500)	(2%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans		20,051	20,051	20,051	20,051	20,051	0	0%		
		5,317,656	5,317,656	1,698,461	641,069	16,516,593	11,198,937			
Outflows from investing activities										
Land Held for Resale	8	0	0	0	0	0	0			
Land and Buildings	8	(4,460,213)	(4,460,213)	(774,896)	(664,474)	(4,576,272)	(116,059)	(3%)	▼	
Plant and Equipment	8	(1,992,931)	(1,992,931)	(234,500)	(244,318)	(1,941,368)	51,563	3%	▲	
Furniture and Equipment	8	0	0	0	0	0	0			
Infrastructure Assets - Roads	8	(2,428,660)	(2,428,660)	(261,391)	(240,994)	(13,430,568)	(11,001,908)	(453%)	▼	$
Infrastructure Assets - Drainage	8	0	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(553,799)	(553,799)	(123,104)	(79,346)	(658,051)	(104,252)	(19%)	▼	$
Infrastructure Assets - Airfield	8	0	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0	0			
		(9,435,603)	(9,435,603)	(1,393,891)	(1,229,133)	(20,606,258) 0	(11,170,655)			
Amount attributable to investing activities		(4,117,946)	(4,117,946)	304,570	(588,064)	(4,089,665)	28,281			
FINANCING ACTIVITIES										
Inflows from financing activities										
Proceeds from New Debentures	9	600,000	600,000	0	0	800,000	200,000	33%	▲	$
Transfer from Reserves	10	120,000	120,000	0	0	153,824	33,824	28%	▲	$
		720,000	720,000	0	0					
Outflows from financing activities										
Repayment of Borrowings	9	(43,711)	(43,711)	(31,880)	(31,766)	(43,711)	0	0%		
Payments for principal portion of lease liabilities	9	0	0	0	0	0	0			
Transfer to Reserves	10	(139,565)	(139,565)	0	0	(139,565)	0	0%		
		(183,276)	(183,276)	(31,880)	(31,766)					
Amount attributable to financing activities		536,724	536,724	(31,880)	(31,766)	770,548	233,824			
MOVEMENT IN SURPLUS OR DEFICIT										
Surplus or deficit at the start of the financial year	1	3,222,608	3,222,608	3,194,684	3,194,684	3,194,684	(27,924)	(1%)	▼	
Amount attributable to operating activities		358,614	358,614	1,327,246	1,598,018	124,797	(233,817)			
Amount attributable to investing activities		(4,117,946)	(4,117,946)	304,570	(588,064)	(4,089,665)	28,281			
Amount attributable to financing activities		536,724	536,724	(31,880)	(31,766)	770,548	233,824			
Surplus or deficit at the end of the financial year	1	(0)	(0)	4,794,619	4,172,872	364	364			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2023/24 year is $10,000 and 10%.

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

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

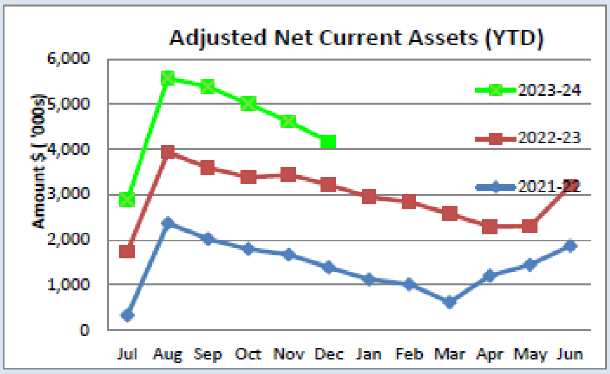
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/12/2022	Year to Date Actual 31/12/2023	Forecast 30/06/2024
		$	$	$	$
Current Assets					
Cash Unrestricted	2	4,005,352	3,525,192	4,730,089	512,514
Cash Restricted - Reserves	2	2,147,587	1,816,173	2,147,587	2,133,328
Cash Restricted - Bonds & Deposits	2	13,253	2,247	2,378	2,850
Receivables - Rates	3	50,412	332,954	470,827	50,000
Receivables - Other	3	63,066	61,348	73,406	50,000
Other Assets Other Than Inventories	4	43,312	20,017	0	35,000
Inventories	4	2,444	18,769	17,616	25,000
		6,325,426	5,776,700	7,441,903	2,808,693
Less: Current Liabilities					
Payables	5	(281,418)	(73,378)	(51,811)	(150,000)
Contract Liabilities	11	(537,570)	(562,788)	(966,900)	(700,000)
Bonds & Deposits	14	(44,388)	(32,691)	(3,004)	(35,000)
Loan and Lease Liability	9	(43,711)	(31,508)	(11,945)	(31,508)
Provisions	11	(243,036)	(194,819)	(243,036)	(210,000)
		(1,150,122)	(895,183)	(1,276,696)	(1,126,508)
Less: Cash Reserves	10	(2,147,587)	(1,816,173)	(2,147,587)	(2,133,328)
Add Back: Component of Leave Liability not Required to be funded		143,307	140,197	143,307	210,000
Add Back: Loan and Lease Liability		43,711	31,508	11,945	31,508
Less : Loan Receivable - clubs/institutions		(20,051)	(20,017)	0	210,000
Net Current Funding Position		**3,194,684**	**3,217,031**	**4,172,872**	**364**

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting polices relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD
Surplus(Deficit)
$4.17 M

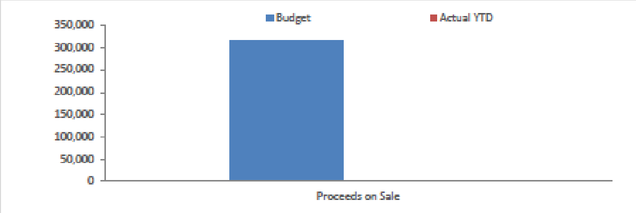
Last Year YTD
Surplus(Deficit)
$3.22 M

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

		Amended Budget				YTD Actual				Forecast Actual			
Asset Number	Asset Description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$	$	$	$	$
	Building - Specialsed												
	Land - Freehold land												
			0										
	Plant and Equipment												
P5017	2013 Toyota Landcruiser Fire Unit (Arrino Bfb) Ts 5017	75,000	75,000	0	0					75,000	75,000	0	0
PM001B	2019 Toyota Kluger Gxl Auto	17,767	40,000	22,233	0	0	0	0	0	17,767	40,000	22,233	0
PEH001	Caterpillar 120M Motor Grader (P500606)	145,064	80,000	0	(65,064)	0	0	0	0	145,064	80,000	0	(65,064)
P5012	Multi Tyred Roller	42,000	20,000	0	(22,000)	0	0	0	0	42,000	20,000	0	(22,000)
P1245A	Hydraulic Slasher To Suit Skidsteer	0	5,000	5,000	0	0	0	0	0	0	5,000	5,000	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0	0	3,000	3,000	0
PM003A	2020 Mitsubishi Triton Gls Prem 2.4L Dual Cab Ute	28,386	40,000	11,614	0	0	0	0	0	28,386	40,000	11,614	0
PM004	Ford Px Mk11 Single Cab Xl Ute (Crew Commute)	13,013	12,000	0	(1,013)	0	0	0	0	13,013	12,000	0	(1,013)
PM002A	Ford Ranger 2019.75My Pu Wildtrack (001Ts) Dceo To Supervisor Parks & Faci	25,000	40,000	15,000	0	0	0	0	0	25,000	32,500	7,500	0
		346,230	315,000	56,847	(88,077)	0	0	0	0	346,230	307,500	49,347	(88,077)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
$315,000	$0	0%

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Level of completion indicator, please see table at the top of this note for further detail.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Total Forecast	Forecast Variance (Under)/Over	Variance (Under)/Over
				$	$	$	$	$		$
Buildings										
Governance										
Council Chambers - Building (Capital)	4040110	510	BC4001	(30,000)	(30,000)	0	0	(30,000)	0	0
Total - Governance				(30,000)	(30,000)	0	0	(30,000)	0	0
Health										
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(10,000)	(10,000)	0	0	0	(10,000)	0
Total - Health				(10,000)	(10,000)	0	0	0	(10,000)	0
Housing										
Staff House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(20,000)	(20,000)	0	0	(20,000)	0	0
Staff House - (Lot 29) 5 Howard St - Building (Capital)	4090110	510	BC9007	0	0	0	(3,267)	(3,267)	3,267	3,267
Staff House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(30,730)	(30,730)	0	(3,100)	(30,730)	0	3,100
Staff House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(30,000)	(30,000)	(18,000)	0	(35,000)	5,000	(18,000)
Staff Unit 1 - 66A Williamson St - Building (Capital)	4090110	510	BC9015	(5,000)	(5,000)	(5,000)	0	(3,000)	(2,000)	5,000
Staff Unit 2 - 66B Williamson St - Building (Capital)	4090110	510	BC9016	(5,000)	(5,000)	0	0	(5,000)	0	0
New staff housing	4090110	510	BC9017	(500,000)	(500,000)	0	0	(500,000)	0	0
Staff House - (Lot 67) 19 Gooch St - Building (Capital)	4090110	510	BC9061	0	0	0	(4,345)	(4,345)	4,345	4,345
Staff House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(8,000)	(8,000)	0	0	(13,000)	5,000	0
Non-Staff House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(15,744)	0	0	(18,843)	3,099	0
Non-staff House - (Lot 60) 5 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9055	(18,000)	(18,000)	0	(8,202)	(10,500)	(7,500)	(8,202)
Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	4090210	510	BC9058	(27,000)	(27,000)	0	0	0	(27,000)	0
Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90491	(5,000)	(5,000)	0	0	(5,000)	0	0
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(2,500)	(2,500)	0	0	(2,500)	0	0
Total - Housing				(666,974)	(666,974)	(23,000)	(18,914)	(651,185)	(15,789)	(10,490)
Recreation And Culture										
Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(15,000)	(15,000)	(15,000)	(5,955)	(16,500)	1,500	9,045
Swimming Pool Solar panels	4110210	510	BC1104B	(40,000)	(40,000)	0	0	(40,000)	0	0
Community Hall - Carter Street - Building Renovations (Capital)	4110110	510	BC1101	(730,239)	(730,239)	(730,230)	(631,520)	(730,239)	0	(98,710)
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	4110110	510	BC1101A	(250,000)	(250,000)	0	0	(300,000)	50,000	0
Squash Courts/Gymnasium - Slaughter Street - Building (Capital)	4110310	510	BC1105	(16,000)	(16,000)	0	0	(16,000)	0	0
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(30,000)	(30,000)	0	0	(44,248)	14,248	0
Total - Recreation And Culture				(1,081,239)	(1,081,239)	(745,230)	(637,474)	(1,146,987)	65,748	(89,665)
Economic Services										
Duffy's Store Redevelopment Intial Planning Costs	4130810	510	BC1021	(20,000)	(20,000)	(6,666)	(4,248)	(20,000)	0	(2,419)
Westrail Building - Railway Road - Building (Capital)	4130810	510	BC013	(19,500)	(19,500)	0	0	(19,500)	0	0
Duffy Store Redevelopment Capex	4130810	510	BC1021A	(2,600,000)	(2,600,000)	0	0	(2,676,100)	76,100	0
Total - Economic Services				(2,639,500)	(2,639,500)	(6,666)	(4,248)	(2,715,600)	76,100	(2,419)
Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	BC4002	(32,500)	(32,500)	0	(3,837)	(32,500)	0	(3,837)
Total - Other Property & Services				(32,500)	(32,500)	0	(3,837)	(32,500)	0	(3,837)
Total - Buildings				(4,460,213)	(4,460,213)	(774,896)	(664,474)	(4,576,272)	116,059	(106,411)
Plant & Equipment										
Other Law, Order & Public Safety										
CCTV equipment	4050330	530	PE0501	(15,000)	(15,000)	(15,000)	0	(15,000)	0	(15,000)

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SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators

0%
20%
40%
60%
80%
100%
Over 100%

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Level of completion indicator, please see table at the top of this note for further detail.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Total Forecast	Forecast Variance (Under)/Over	Variance (Under)/Over
				$	$	$	$	$		$
TS125 New Doctor's Vehicle	4070530	530	PA003	(63,000)	(63,000)	0	0	(63,000)	0	0
Total - Other Law, Order & Public Safety				**(78,000)**	**(78,000)**	**(15,000)**	**0**	**(78,000)**	**0**	**(15,000)**
TS5017 New Fire Unit (Arrino BFB)	4050530	530	PA5017	(614,300)	(614,300)	0	0	(614,300)	0	0
Total - Health				**(614,300)**	**(614,300)**	**0**	**0**	**(614,300)**	**0**	**0**
Recreation & Culture										
Communication Equipment, Water Tank, Digital Information sign & Genera	4110130	530	PE1106	(250,000)	(250,000)	0	(39,867)	(200,000)	(50,000)	(39,867)
Wide format scanner A0 - Funded by Technology and Digital Inclusion - Libr	4110530	530	PE1107	(5,500)	(5,500)	(5,500)	0	0	(5,500)	5,500
Gym Equipment	4110330	530	PE1103	(15,000)	(15,000)	0	0	(15,000)	0	0
Total - Recreation & Culture				**(270,500)**	**(270,500)**	**(5,500)**	**(39,867)**	**(220,000)**	**(50,500)**	**(34,367)**
Transport										
Hydraulic slasher to suit Skidsteer	4120330	530	PA1245	(10,000)	(10,000)	0	0	(10,000)	0	0
Unlicensed New Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	0	0	(15,000)	0	0
TS5001 New MWS Vehicle	4120330	530	PA5001	(52,000)	(52,000)	(52,000)	(45,672)	(49,932)	(2,068)	(6,328)
TS5006 New Grader	4120330	530	PA5006	(480,000)	(480,000)	0	0	(480,000)	0	0
TS5012 New Mulitpac Roller	4120330	530	PA5012	(225,000)	(225,000)	0	0	(225,000)	0	0
TS5021 New Outside Crew Commute Vehicle	4120330	530	PA5021	(35,000)	(35,000)	0	0	(35,000)	0	0
Total - Transport				**(817,000)**	**(817,000)**	**(52,000)**	**(45,672)**	**(814,932)**	**(2,068)**	**(6,328)**
Economic Services										
Silo Projection Project	4130230	530	PE1104	(41,131)	(41,131)	0	0	(41,131)	0	0
Total - Economic Services				**(41,131)**	**(41,131)**	**0**	**0**	**(41,131)**	**0**	**0**
Other Property & Services										
Admin - Server	4140230	530	PE1401	(50,000)	(50,000)	(40,000)	(40,006)	(50,000)	0	6
Admin - Phone System	4140230	530	PE1402	(15,000)	(15,000)	(15,000)	(12,136)	(12,136)	(2,864)	(2,864)
001TS New DCEO Vehicle	4140230	530	PA002	(62,000)	(62,000)	(62,000)	(60,936)	(60,936)	(1,064)	(1,064)
New Risk Co-ordinator Officer Vehicle	4140230	530	PA004	(45,000)	(45,000)	(45,000)	(45,701)	(49,932)	4,932	(701)
Total - Other Property & Services				**(172,000)**	**(172,000)**	**(162,000)**	**(158,779)**	**(173,005)**	**1,005**	**(4,622)**
Total - Plant & Equipment				**(1,992,931)**	**(1,992,931)**	**(234,500)**	**(244,318)**	**(1,941,368)**	**(51,563)**	**(60,317)**
Furniture & Equipment										
Total - Furniture & Equipment				**0**	**0**	**0**	**0**	**0**	**0**	**0**
Infrastructure - Roads										
Transport										
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000A	(40,000)	(40,000)	0	0	(40,000)	0	0
Franklin Street (Capital)	4120140	540	RC016	(63,278)	(63,278)	0	0	(63,278)	0	0
Railway Road (Capital)	4120140	540	RC022	(63,278)	(63,278)	0	0	(63,278)	0	0
Slaughter Street (Capital)	4120140	540	RC064	(63,278)	(63,278)	0	0	(63,278)	0	0
Simpson Road (Capital)	4120140	540	RC007	(133,358)	(133,358)	0	0	(133,358)	0	0
Tomkins Road (Capital)	4120140	540	RC093	(33,358)	(33,358)	0	0	(33,358)	0	0
Skipper Road (R2R)	4120146	540	R2R004	(166,791)	(166,791)	0	0	(166,791)	0	0
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(23,548)	0	0	(23,548)	0	0
First North Road (R2R)	4120146	540	R2R010	(166,792)	(166,792)	0	0	(166,792)	0	0
Hydraulic Road (R2R)	4120146	540	R2R028	(82,690)	(82,690)	(9,212)	(8,896)	(70,577)	(12,113)	(316)
Bunney Road (R2R)	4120146	540	R2R050	(180,000)	(180,000)	(143,997)	(143,091)	(180,000)	0	(906)

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Level of completion indicator, please see table at the top of this note for further detail.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	Total YTD	Total Forecast	Forecast Variance (Under)/Over	Variance (Under)/Over
				$	$	$	$	$		$
Strutton Road (R2R)	4120146	540	R2R095	(11,290)	(11,290)	(11,290)	(25,311)	(25,311)	14,021	14,021
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road wideni	4120149	540	RRG002B	(300,000)	(300,000)	(96,892)	(63,696)	(300,000)	0	(33,196)
2023-24 Dudawa Road Sealed SLK 0.63-1.89 (RRG)	4120149	540	RRG002C	(600,999)	(600,999)	0	0	(600,999)	0	0
Arrino West Road Sealed (RRG)	4120149	540	RRG005	(500,000)	(500,000)	0	0	0	(500,000)	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	4120153	540	GFR001	0	0	0	0	(1,100,000)	1,100,000	0
Inering Road - Mid West Secondary Grain Freight Project	4120153	540	GFR024	0	0	0	0	(320,000)	320,000	0
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	4120153	540	GFR105	0	0	0	0	(10,080,000)	10,080,000	0
Total - Transport				(2,428,660)	(2,428,660)	(261,391)	(240,994)	(13,430,568)	11,001,908	(20,397)
Total - Infrastructure - Roads				(2,428,660)	(2,428,660)	(261,391)	(240,994)	(13,430,568)	11,001,908	(20,397)
Infrastructure - Parks & Ovals										
Cemetery Other Infrastructure (Capital)	4100770	570	OC002	(20,000)	(20,000)	0	0	(20,000)	0	0
Total - Community Amenities				(20,000)	(20,000)	0	0	(20,000)	0	0
Recreation And Culture										
Lovelock Soak Plumbings	4110370	570	PC006	(40,000)	(40,000)	(40,000)	(78,136)	(87,833)	47,833	38,136
Dominican Park	4110370	570	PC007	(4,000)	(4,000)	0	0	(4,000)	0	0
Jack Thorpe Gardens Capital Works	4110370	570	PC210	(4,000)	(4,000)	(4,000)	0	(4,000)	0	(4,000)
Netball Courts & Lighting Capital Works	4110370	570	PC1133	(250,000)	(250,000)	0	(1,210)	(329,104)	79,104	1,210
Swimming Pool Basins renewal	4110290	570	OC001	(156,695)	(156,695)	0	0	(213,114)	56,419	0
Playground Capital Works	4110290	570	PC1134	(79,104)	(79,104)	(79,104)	0	0	(79,104)	79,104
Total - Recreation And Culture				(533,799)	(533,799)	(123,104)	(79,346)	(638,051)	104,252	114,450
Total - Infrastructure - Parks & Ovals				(553,799)	(553,799)	(123,104)	(79,346)	(658,051)	104,252	114,450
Grand Total				(9,435,603)	(9,435,603)	(1,393,891)	(1,229,133)	(20,606,258)	11,170,655	(72,674)

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2023/24 year is $10,000 and 10%.

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
General Purpose Funding - Other	(328,068)	(54%)	▼	S	Timing	The Shire received an advance on 2023/24 FAG income in 2022/2023. Grant funding to be received in 2023/24 less than budgeted.
Community Amenities	38,793	27%	▲	S	Permanent	Planning Application Fees increase due to proposed energy farm applications
Recreation and Culture	(30,265)	(31%)	▲	S	Permanent	Unsuccessful with the Regional Arts Wa grant application for the Silo Light Show Event
Other Property and Services	(14,108)	(24%)	▲	S	Permanent	A $10,000 employee incentive payment was received in the previous year and is not going to be received this year.
Expenditure from operating activities						
Health	64,733	21%	▲	S	Timing	An increase to a contract was budgeted for this year. If it occurs it will be in 2024/25. Information Technology costs lower to date.
Education and Welfare	13,078	12%	▲	S	Permanent	Maintenance and cleaning costs for the ECLC are lower than anticipated
Economic Services	43,839	11%	▲	S	Permanent	Lovelock Soak maintenance lower ast capital works have been undertaken. This is offset by increased Parks and Gardens Capital works.
Other Property and Services	23,181	51%	▲	S	Permanent	Plant repair costs for both internal and external are tracking lower than budget. Admin consultants costs lower due to changes in regulations.
			↑↑↑↑			
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	11,206,437	225%	▼	S	Timing	A number of grant budgets have been amended. We were unsuccessful with some but the main variance is due to receiving Mid West Secondary Grain Freight Route funding. This is offset by increased expenditure in Capital Road expenditure.
Infrastructure Assets - Roads	(11,001,908)	(453%)	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	(104,252)	(19%)	▲	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from New Debentures	200,000	33%		S	Timing	The loan for Duffy's store project is conditional on a grant application being successful. An application for 70% funding is with Growing Regions. The costs of the project have also increased so the shire will require a larger loan than budgeted for. The Shire will seek other sources of funding to reduce the loan amount.
Transfer from Reserves	33,824	28%		S	Timing	Leave loading was not factored into the original budget but will likely be required this year as two staff members will achieve 10 years in local government.

11. TIME AND DATE OF NEXT MEETING

The date and time of the next Audit Committee are to be confirmed.

12. MEETING CLOSURE

There being no further business the Presiding Officer closed the meeting at pm.

I confirm these Minutes to be a true and accurate record of the proceedings of this Council.

Signed: ______________________________________
Presiding Officer

Date: 28 February 2024